HARRIS COUNTY MUD 191-OPERATING ACCOUNT

Proposed Budget FYE 09-30-2027

		Oct '25 - Sep 26
Ordinary Income/Expense		
Income		
41000 · WATER SERVICE REVENUE		1,100,000
41400 · FIRE LINE		30,000
42000 · SEWER SERVICE REVENUES		210,000
42020-G · GREASE TRAP INSPECTIONS		15,000
42050 · INDUSTRIAL WASTE SURCHARGE (X)		65,000
43300 · PENALTY & INTEREST INCOME		15,000
44000 · TRANSFER FEES		1,000
45000 · PERMIT APPLICATION FEES		7,000
53800 · MISCELLANEOUS INCOME		6,000
53910 · INTEREST INCOME		275,000
53980 · MAINT TAXES-Trans from Tax Acct		1,000,000
53985 · PAYMENTS IN LIEU OF TAXES		3,000
54000 · REG ASSMT REVENUE		7,500
55000 · NHCRWA-SURFACE WTR CHARGE, OOD		18,000
56000 · CHLORAMINE CONTRIBUTION CREDIT		19,056
57000 · SALES TAX REVENUE		375,000
Total Income		3,146,556
Gross Profit		3,146,556
Expense		
61000 · BULK WATER PURCHASES		360,000
61260 · WATER PERMIT FEES		
61260-N · NHCRWA ASSESSMENT	150,000	
61260 · WATER PERMIT FEES - Other	2,000	
Total 61260 · WATER PERMIT FEES		152,000
61320 · WTR MONTHLY SERVICE		30,000
61350 · WTR-REPAIRS & MAINTENANCE		105,000
61420 · WTR-CHEMICALS		3,500
61520 · WTR-UTILITIES EXPENSE		50,000
61800 · RECONNECTION EXPENSES		5,000
62260 · SEWER PERMIT FEES		6,000
62320 · SWR-MONTHLY SERVICES		22,000
62350 · SWR-MAINTENANCE & REPAIRS		225,000
62420 · SWR-CHEMICALS		20,000
62520 · SWR-UTILITIES		60,000
62570 · SLUDGE REMOVAL		100,000
62750-G · GREASE TRAP INSPECTION EXPENSE		10,000
62750 · SEWER INSPECTION EXPENSES		5,000
63000 · REGULATORY ASSESSMENT		7,500
63100 · DIRECTOR FEES		17,000
63200 · LEGAL FEES		150,000
63210 · AUDITING FEES		15,000
63220-F · ENGINEERING-FM 1960 CONSULTING		120,000
63220-I · ENGINEERING - INDUSTRIAL WASTE		5,000
63220-S · ENGINEERING - SEWER PLANT		1,000
63220-W · ENGINEERING - WATER PLANT		20,000
63220 · ENGINEERING		60,000
63240-I · LABORATORY FEES FOR INDUSTRIAL		55,000
63240 · LABORATORY FEES		0
63300 · BOOKKEEPING FEES		30,000
63340 · SPA ANALYSIS EXPENSES		5,500
63350 · REPAIRS & MAINTENANCE		
63350-L · LANDSCAPE BEAUTIFICATION	65,000	
Total 63350 · REPAIRS & MAINTENANCE		65,000
63380 · LEGALLY REQ'D NEWSP NOTICES (1)		2,250
63400 · PRINTING & OFFICE SUPPLIES		10,000
63500 · POSTAGE		2,000
63510 · TELEPHONE EXPENSES		9,000
63530 · INSURANCE & SURETY BONDS		40,000
63580 · RENT ON MEETING PLACE		3,000
63590 · OTHER EXPENSES		6,500
63990 · GARBAGE EXPENSES		600

HARRIS COUNTY MUD 191-OPERATING ACCOUNT
Proposed Budget FYE 09-30-2027

			Oct '25 - Sep 26
64000 · CONSTABLE SERVICES			248,196
65600 · PAYROLL EXPENSES			0
Total Expense			2,026,046
Net Ordinary Income			1,120,510
Other Income/Expense			
Other Income			
39999 · TRANSFER FROM RESERVE FOR RRI			372,596
Total Other Income			372,596
Other Expense			
73600 · CAPITAL EXPENDITURES			
73600-E · EXTENSIONS, ENLARGE, EXPANSION		0	
73600-R · REPAIRS AND REPLACEMENTS		883,106	
73600 · CAPITAL EXPENDITURES - Other		300,000	
Total 73600 · CAPITAL EXPENDITURES			1,183,106
Total Other Expense			1,183,106
Net Other Income			(810,510)
Net Income			**310,000**

The attached APPENDIX (two pages) entitled "2026 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts" (Form 50-858) is included in this budget.

2026 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Harris County Municipal Utility District No 191	(713) 932-9011
Water District Name	Phone *(area code and number)*
11111 Katy Freeway #725 Houston, TX 77079	www.bli-tax.com
Water District's Address, City, State, ZIP Code	Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Indicate type of water district:

- ☐ Low tax rate water district *(Water Code Section 49.23601)*
- ☑ Developing water district *(Water Code Section 49.23603)*
- ☐ Developed water district in a declared disaster area *(Water Code Section 49.23602(d))*

SECTION 1: Voter Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used.

Insert hyperlink: https://bli-tax.com/wp-content/uploads/2026/09/hc-191.pdf

Line	Worksheet	Amount/Rate
1.	**Prior year average appraised value of residence homestead.** [2]	$ 424,512
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [3]	$ 84,902
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	$ 339,610
4.	**Prior year adopted M&O tax rate.**	$ .215 /$100
5.	**Prior year M&O tax on average residence homestead**. Multiply Line 3 by Line 4, divide by $100.	$ 730.16
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [4]	$ 788.57
7.	**Current year average appraised value of residence homestead.**	$ 434,734
8.	**Current year general exemptions available for the average homestead**. Excluding age 65 or older or disabled persons exemptions. [5]	$ 87,747
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 350,987
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [6]	$ .22467 /$100

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Water Code §49.236(a)(2)(D)
[3] Tex. Water Code §49.236(a)(2)(D)
[4] Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)
[5] Tex. Water Code §49.236(a)(2)(E)
[6] Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

SECTION 1: Voter Approval Tax Rate (continued)

Line	Worksheet	Amount/Rate
11.	**Current year debt tax rate.**	$ .000 /$100
12.	**Current year contract tax rate.**	$ .000 /$100
13.	**Current year voter-approval tax rate.** Add lines 10, 11 and 12.	$ .22467 /$100

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. [7]

Line	Worksheet	Amount/Rate
14.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 339,610
15.	**Prior year adopted total tax rate.**	$ .215 /$100
16.	**Prior year total tax on average residence homestead.** Multiply Line 14 by Line 15, divide by $100.	$ 730.16
17.	**Current year highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08.	$ 788.57
18.	**Current year tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$ .22467 /$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code.

print here Brenda McLaughlin

Printed Name of Water District Representative

sign here Brenda McLaughlin Digitally signed by Brenda McLaughlin Date: 2026.09.16 15:23:43 -05'00'

Water District Representative

09/16/2026

Date

[7] Tex. Water Code §§49.23601, 49.23602(d), and 49.23603