



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

March 18, 2024

Harris County Municipal Utility District No. 149

Re: ANNUAL BUDGET – FISCAL YEAR ENDING March 31, 2025

Please check the appropriate box and sign below.

Approved

✓

Deferred

Comments

Signatures

Randall Collins
Director

Terence L. Stephens
Director

Margaret Pekey
Director

Adopted Budget

Harris County MUD No. 149 - Fiscal Year Ending 03/2025

	Eleven Month Actuals	Twelve Months Annualized	Approved	Approved
	04/23 - 02/24	FYE 03/24	2024 Budget	2025 Budget

Revenues

14101 · Water- Customer Service Revenue	419,295	454,295	472,300	458,800
14102 · WHCRWA Revenue	421,182	450,682	453,900	455,200
14105 · Connection Fees	12,451	13,583	13,000	14,000
14201 · Wastewater-Customer Service Rev	371,744	405,539	409,900	409,600
14203 · Grease Trap Inspection Fees	13,916	16,391	18,000	15,300
14301 · Maintenance Tax Collections	652,702	667,702	636,530	674,719
14401 · Sales Tax Revenue	77,628	84,685	88,800	85,500
14501 · Tap Connections	29,379	29,379	0	0
14502 · Inspection Fees	0	0	4,000	0
14601 · Mowing - HCFCDD	3,190	3,190	3,190	3,190
14701 · Administrative Income	7,762	9,346	5,900	8,364
14702 · Penalties & Interest	51,174	61,409	56,000	62,000
14801 · Interest Earned on Checking	225	245	100	250
14802 · Interest Earned on Temp. Invest	210,171	229,277	125,500	188,496
15801 · Miscellaneous Income	2,736	2,751	500	500
Total Revenues	\$2,273,556	\$2,428,476	\$2,287,619	\$2,375,919

Expenditures

16102 · Operations - Water	47,072	51,351	45,000	52,000
16103 · Bulk Water Purchase	180,257	217,281	191,184	292,725
16104 · WHCRWA - Assessment Fee	418,144	447,733	462,478	461,222
16105 · Maintenance & Repairs - Water	257,850	281,290	200,000	300,000
16108 · Laboratory Expense - Water	17,485	19,074	22,000	21,000
16109 · Mowing - Water	6,540	6,810	6,025	6,025
16111 · Reconnection Expense	11,370	12,404	11,000	13,000
16116 · Permit Expense - Water	2,893	2,893	3,100	3,100
16120 · Service Account Collection	19,569	21,348	9,000	21,600
16204 · Purchase Wastewater Service	352,741	417,483	276,740	353,224
16205 · Maintenance & Repairs - Sewer	1,398	1,525	25,000	10,000

Adopted Budget

Harris County MUD No. 149 - Fiscal Year Ending 03/2025

	Eleven Month Actuals	Twelve Months Annualized	Approved	Approved
	04/23 - 02/24	FYE 03/24	2024 Budget	2025 Budget
16301 · Garbage Expense	229,891	251,191	236,300	257,700
16501 · Tap Connection Expense	9,015	9,015	0	0
16502 · Inspection Expense	12,755	13,915	16,000	15,600
16601 · HCFCD Channel	4,590	4,590	4,590	4,590
16703 · Legal Fees	92,995	101,449	85,000	85,000
16705 · Auditing Fees	19,000	19,000	19,000	20,500
16706 · Engineering Fees	75,564	82,433	65,000	65,000
16710 · Messaging Services	2,928	3,194	3,000	3,500
16711 · Sales Tax Consultant	2,799	3,899	5,000	5,000
16712 · Bookkeeping Fees	67,286	72,286	57,000	75,000
16714 · Printing & Office Supplies	7,291	7,954	12,000	8,000
16715 · Filing Fees	284	310	375	375
16716 · Delivery Expense	150	180	400	200
16717 · Postage	11,525	12,572	9,500	12,700
16718 · Insurance & Surety Bond	0	7,729	8,000	8,500
16719 · AWBD/Travel Expense	14,162	14,304	17,700	16,000
16724 · Publication Expense (SB 622)	0	0	1,000	500
16731 · Arbitrage Expense	400	400	400	400
16801 · Patrol Expense	22,000	24,000	24,000	24,000
17101 · Payroll Expenses	28,558	59,020	29,000	34,500
17102 · Payroll Tax Expense	0	0	0	2,600
17802 · Miscellaneous Expense	9,854	10,743	13,600	12,000
Total Expenditures	\$1,926,365	\$2,177,376	\$1,858,391	\$2,185,561
Other Revenues				
15902 · Transfer From Construction	0	0	250,000	691,700
Total Other Revenues	\$0	\$0	\$250,000	\$691,700

Adopted Budget

Harris County MUD No. 149 - Fiscal Year Ending 03/2025

	Eleven Month Actuals	Twelve Months Annualized	Approved	Approved
	04/23 - 02/24	FYE 03/24	2024 Budget	2025 Budget

Capital Outlay

17901 · Capital Outlay	5,806	5,806	50,000	50,000
17907 · Capital Outlay - SS Clean & Tlv	45,020	45,020	90,000	0
17910 · Capital Outlay - SS Rehab	57,636	57,636	88,800	418,000
17911 · Capital Outlay - Lead & Copper Rule	0	0	0	25,000
18103 · Transfer to Tax Account	5,162	5,162	0	0
Total Capital Outlay	\$113,624	\$113,624	\$228,800	\$493,000
Net Excess Revenues <Expenditures>	\$233,567	\$137,475	\$450,428	\$389,058

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 to the following address: Harris County MUD No. 149, c/o Schwartz, Page & Harding, L.L.P., 1300 Post Oak Blvd., Suite 2400, Houston, TX 77056, (713) 623-4531.

Adopted Budget

Harris County MUD No. 149 - Wastewater Treatment Plant - Fiscal Year Ending 03/2025

	Eleven Month Actuals	Twelve Months Annualized	Approved	Approved
	04/23 - 02/24	FYE 03/24	2024 Budget	2025 Budget

Revenues

75201 · HC MUD No. 149	352,741	417,483	276,740	353,224
75202 · HC MUD No. 257	120,129	125,822	73,227	83,713
75801 · Miscellaneous Income	0	17	500	500

Total Revenues	\$472,870	\$543,322	\$350,467	\$437,436
-----------------------	------------------	------------------	------------------	------------------

Expenditures

76301 · Garbage Expense	5,551	6,030	7,000	6,100
76701 · Legal Fees	240	240	200	250
76702 · Auditing Fees	5,500	5,500	5,000	5,500
76703 · Engineering Fees	10,274	11,274	15,000	15,000
76704 · Bookkeeping Fees	16,033	17,383	15,000	18,000
76705 · Printing & Office Supplies	216	235	500	500
76707 · Postage Expense	69	76	100	100
76708 · Insurance & Surety Bond	0	22,541	20,000	25,000
76709 · Bank Service Charges	185	190	480	200
76710 · Administrative Expense	5,720	6,240	3,487	3,986
77201 · Operations - Wastewater	38,676	42,192	45,000	45,000
77202 · Utilities	56,965	68,359	70,000	70,000
77203 · Maint & Repairs - Wastewater	133,715	145,871	30,000	40,000
77204 · Maint & Repairs - Lift Station	21,267	23,201	15,000	15,000
77205 · Chemicals - Wastewater	44,658	48,718	15,000	40,000
77206 · Laboratory Expense	21,004	22,913	30,000	25,000
77207 · Sludge Removal	93,514	102,015	58,000	105,000
77208 · Mowing	9,809	10,239	11,000	11,000
77209 · Telephone Expense	6,873	7,495	5,200	7,800
77211 · Permit Fees	2,540	2,540	4,000	3,500
77801 · Miscellaneous Expense	60	70	500	500

Adopted Budget

Harris County MUD No. 149 - Wastewater Treatment Plant - Fiscal Year Ending 03/2025

	Eleven Month Actuals 04/23 - 02/24	Twelve Months Annualized FYE 03/24	Approved 2024 Budget	Approved 2025 Budget
Total Expenditures	\$472,870	\$543,322	\$350,467	\$437,436
Net Excess Revenues <Expenditures>	\$0	\$0	\$0	\$0

Adopted Budget

Harris County MUD No. 149 - Joint Water Plant Fiscal Year Ending 03/2025

	Eleven Month Actuals 04/23 - 02/24	Twelve Months Annualized FYE 03/24	Approved 2024 Budget	Approved 2025 Budget
--	--	--	-------------------------	-------------------------

Revenues

85301 · HC MUD No. 149	604,207	665,014	653,661	753,947
85302 · HC MUD No. 257	216,805	239,743	222,602	271,700
85801 · Miscellaneous Income	31	82	80	80
Total Revenues	\$821,043	\$904,839	\$876,343	\$1,025,727

Expenditures

86701 · Legal Fees	4,356	4,356	4,000	10,000
86702 · Auditing Fees	5,500	5,500	5,000	5,500
86703 · Engineering Fees	14,978	15,478	30,000	30,000
86704 · Bookkeeping Fee	15,104	16,477	15,000	17,000
86705 · Printing & Office Supplies	141	154	500	300
86706 · Delivery Expense	7	8	150	100
86707 · Postage	35	38	100	100
86708 · Insurance & Surety Bond	0	15,911	15,000	17,500
86709 · Bank Service Charges	160	165	480	100
86711 · Administrative Expense	2,700	3,106	2,413	4,377
87301 · Operations - Water	23,162	25,268	25,200	25,500
87302 · Maintenance & Repairs - Water	113,215	123,507	80,000	200,000
87303 · Chemicals - Water	18,780	20,487	9,000	21,000
87304 · Laboratory Expense - Water	0	100	3,500	500
87305 · Utilities	35,216	42,259	42,000	42,500
87306 · Mowing Expense - Water	6,076	6,100	6,100	6,100
87308 · Telephone Expense	3,302	3,603	2,500	3,650
87309 · West HC Regional Water Auth	578,252	622,252	634,400	641,000
87801 · Miscellaneous Expense	60	71	1,000	500
Total Expenditures	\$821,043	\$904,839	\$876,343	\$1,025,727

Net Excess Revenues <Expenditures>	\$0	\$0	\$0	\$0
---	------------	------------	------------	------------

Harris County MUD No. 149
Senate Bill 622 - Fiscal Year Ending March 31, 2025

**Sec. 140.0045. ITEMIZATION OF CERTAIN PUBLIC NOTICE EXPENDITURES
REQUIRED IN CERTAIN POLITICAL SUBDIVISION BUDGETS.**

The proposed budget of a political subdivision must include a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision that allows as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.

General Operating Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$1,000.00	\$0.00
	Engineer	0.00	0.00
	Operator	0.00	0.00
	Other	0.00	0.00
	Total	\$1,000.00	\$0.00

Capital Projects Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$0.00	\$0.00
	Engineer	3,000.00	0.00
	Financial Advisor	0.00	0.00
	Other	0.00	0.00
	Total	\$3,000.00	\$0.00

Tax Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$0.00	\$0.00
	Financial Advisor	0.00	0.00
	Tax Assessor	851.00	850.90
	Other	0.00	0.00
	Total	\$851.00	\$850.90

Reporting Requirements:

¹Projected Expenses for the upcoming year presented in last month of fiscal year with Annual Budget in bookkeeping report

²Actual Expenses for the preceding year presented in first month of fiscal year in bookkeeping report