



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

May 9, 2024

Harris County WCID #157

Re: Annual Budget – Fiscal Year Ending 5/31/25

Please check the appropriate box and sign below.

Approved

_____✓_____

Deferred

Comments

Signatures

Director

Director

Director

Proposed Budget

HC WCID 157 - Fiscal Year Ending 05/2025

	Ten Month Actuals 06/23 - 03/24	Twelve Months Annualized FYE 05/24	Approved Amended 2024 Budget	Proposed 2025 Budget
Revenues				
14301 · Maintenance Tax Collections	2,936,343	2,936,343	3,030,000	2,983,670
14801 · Interest Earned on Checking	18	22	130	110
14802 · Interest Earned on Temp. Invest	224,834	269,801	250,000	275,000
Total Revenues	\$3,161,196	\$3,206,166	\$3,280,130	\$3,258,780
Expenditures				
16402 · StormWater Quality - Maint.	1,259,479	1,511,375	1,500,000	1,560,000
16611 · Ecosystem Maintenance	5,300	6,360	7,000	7,000
16701 · Administrative Fees	317	380	320	400
16703 · Legal Fees	64,144	76,973	70,000	77,000
16705 · Auditing Fees	19,800	19,800	21,000	21,500
16706 · Engineering Fees	61,412	73,694	62,000	76,000
16708 · Financial Advisor Fees	1,100	1,100	1,100	1,200
16709 · Election Expense	1,274	1,529	15,000	0
16710 · Website Hosting	6,171	7,405	5,500	7,700
16712 · Bookkeeping Fees	49,866	59,839	55,000	57,000
16714 · Printing & Office Supplies	2,223	2,668	4,000	2,800
16715 · Filing Fees	221	265	240	280
16716 · Delivery Expense	928	1,114	1,200	1,200
16717 · Postage	129	154	240	200
16718 · Insurance & Surety Bond	22,686	22,686	23,000	23,400
16719 · AWBD Expense	750	900	2,000	2,000
16722 · Bank Service Charge	155	186	600	300
16723 · Travel Expense	1,796	2,155	1,500	2,200
16724 · Publication Expense (SB 622)	0	0	3,500	1,000
16731 · Arbitrage Analysis	6,500	6,500	6,900	6,000
16737 · Title Insurance / Lien Reports	0	0	2,500	1,000
16740 · Engineering Fees - GIS	450	600	600	650
17101 · Payroll Expenses	10,324	13,765	15,000	15,000

Proposed Budget

HC WCID 157 - Fiscal Year Ending 05/2025

	Ten Month Actuals 06/23 - 03/24	Twelve Months Annualized FYE 05/24	Approved Amended 2024 Budget	Proposed 2025 Budget
17103 · Payroll Tax Expense	790	1,053	85	1,100
17701 · Bond Issuance Expense	7,483	7,483	7,244	0
17802 · Miscellaneous Expense	6,356	7,627	4,000	5,000
18102 · Transfer to Debt Service	250,000	250,000	250,000	0
Total Expenditures	\$1,779,653	\$2,075,612	\$2,059,529	\$1,869,930
Net Excess Revenues <Expenditures>	\$1,381,542	\$1,130,554	\$1,220,601	\$1,388,850

Proposed Budget

Harris County WC&ID 157 - REC - Fiscal Year Ending 05/2025

	Ten Month Actuals 06/23 - 03/24	Twelve Months Annualized FYE 05/24	Approved 2024 Budget	Proposed 2025 Budget
Revenues				
24360 - WHCRWA Credits	378,722	378,722	378,722	728,886
24370 - Interest Earned on Temp Invest	143,618	172,342	136,000	159,000
24390 - Interest Earned on Checking	2	2	4	4
Total Revenues	\$522,343	\$551,066	\$514,726	\$887,890
Expenditures				
26335 - Eng Fees - Landscape Maint.	0	0	5,000	4,100
26130 - Operations Water	28,632	34,358	39,000	40,500
26135 - Taps - Irrigation	0	0	30,000	30,000
26136 - Maintenance-Water Pump	241,229	289,474	198,500	200,000
26140 - Chemicals - Water	0	0	3,200	3,200
26160 - Utilities	45,196	60,261	49,000	62,000
26280 - Mowing - Pump Station	8,779	10,535	10,000	11,000
26332 - Legal Fees - Recreational Fac.	748	897	1,100	1,000
26333 - Maintenance Contracts-Rec. Fac.	0	0	150,000	150,000
26334 - WHCRWA Fee	168,962	202,755	70,000	209,000
00000 - Printing & Office Supplies	104	125	0	130
26560 - Miscellaneous Expense	0	0	100	100
26561 - Bank Charges	100	120	600	150
26570 - Miscellaneous Improvements	0	0	10,000	8,000
86390 - Telephone Expense	833	999	3,000	1,000
Total Expenditures	\$494,582	\$599,524	\$569,500	\$720,180
Other Revenues				
87000 - Prior Year Reserves	0	0	54,773	0
00000 - Transfer from CPF Fund	160,000	160,000	0	0
Total Other Revenues	\$160,000	\$160,000	\$54,773	\$0
Net Excess Revenues <Expenditures>	\$187,761	\$111,542	(\$0)	\$167,710