


**HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 361  
AMENDED NOTICE OF MEETING**

Notice is hereby given to all interested members of the public that the Board of Directors (“Board”) of the above captioned District will hold a regular meeting on Friday, May 8, 2026, at 12:00 p.m., at 460 Wildwood Forest Drive, The Woodlands, Texas, 77380. (\*\**please see below for remote meeting option*) to consider and authorize any action in connection with the following:

1. Public comments (*note public comment policy in effect*);
2. Minutes of prior Board meeting(s) (*April 10, 2026*);
3. Bookkeeper’s Report, including payment of bills, review of investments, and related matters;
4. Adopt Operating Budget for FYE May 31, 2027;
5. Engage Auditor (FORVIS MAZARS) to conduct Audit for FYE May 31, 2026;
6. Tax Assessor’s Report, including delinquent/collection/uncollectible accounts, installment agreements;
7. Engineer’s Report, including WWTP, Water Plant, and other engineering matters;
8. Operator’s Report;
9. Communications Report, including semi-annual compliance review;
10. Security matters, including update from committee meeting and contract renewal/updates;
11. Directors’ Reports;
12. Attorney’s Report, including:
  - a) 2026 District strategy meeting, World Water Week/Congress 2026, and Director training/policies;
13. Accept qualification statements, bonds, oath of office, affidavits of current Directors, and elections not to disclose information for newly/re-elected/appointed Directors;
14. \*Executive Session pursuant to Texas Government Code, Section 551.071, 551.074, et. seq.;
15. Reconvene in open session and authorize any action resulting from executive session;
16. Discuss pending business and matters for future agendas (*June 12–Board Mtg.; June 18-20 AWBD Conf.*).



ROACH & ASSOCIATES, PLLC

By:   
Jonathan A. Roach  
Attorney for the District

Persons with disabilities who require auxiliary aids or services at the meeting are asked to contact the District’s attorney at 832-789-1899 at least three (3) business days prior to the meetings so that appropriate arrangements can be made. Residents of the District have the right to request the designation of a meeting location within the District under Water Code Section 49.062(g). A description of this process can be found at: <https://www.tceq.texas.gov/waterdistricts>.

\*The District reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above or otherwise, as authorized by Texas Government Code Ch. 551.

**\*\*\*Join Zoom Meeting**

By Computer: <https://us02web.zoom.us/j/84549961575?pwd=H9xTXYfhZco78ZJMZGPPpe6F0oduSV.1>

Telephone: +1 346-248-7799 or (346) 248-7799; Meeting ID: 845 4496 1575# Passcode: \*153522#

# Proposed Budget

Harris County MUD No. 361 - FYE 5-2027

	Ten Month Actuals 06/01/26 - 03/31/26	Twelve Months Actuals FYE 05/2026	Approved 2026 Budget	Proposed 2027 Budget
<b>Revenues</b>				
14101 · Water - Customer Service Revenue	276,739	332,087	330,000	330,000
14102 · Surface Water - Reserve	278,787	334,544	451,766	335,000
14106 · Transfer Fees	4,125	4,950	4,800	5,000
14201 · Wastewater - Customer Service Rev	309,929	371,915	415,000	385,000
14202 · HC 344 Lift Station	75,381	90,457	37,888	28,631
14203 · Grease Trap	1,050	1,260	1,200	1,260
14301 · Maintenance Tax Collections	1,702,732	1,702,732	1,685,016	1,568,000
14702 · Penalties & Interest	22,869	27,443	30,000	25,000
14703 · Fire Protection Revenue	185,805	222,966	222,300	222,300
14801 · Interest Earned on Checking	46	55	200	100
14802 · Interest Earned on Temp. Invest	310,981	373,177	350,000	360,000
15802 · Misc Income - Insurance Claim	26,468	26,468	0	0
<b>Total Revenues</b>	<b>\$3,194,913</b>	<b>\$3,488,054</b>	<b>\$3,528,170</b>	<b>\$3,260,291</b>
<b>Expenditures</b>				
16102 · Operator Fees - Water	31,867	38,240	35,000	40,000
16104 · Purchase Water Services	59,260	71,112	167,092	80,000
16105 · Maintenance & Repairs - Water	78,971	94,765	138,000	98,000
16108 · Laboratory Expense - Water	10,237	14,008	12,750	15,000
16110 · Service Account Collection	15,876	19,051	12,000	20,000
16116 · Permit Expense - Water	4,165	4,165	3,500	4,200
16117 · TCEQ Regulatory Expense - Water	1,020	1,020	1,863	1,750
16118 · HC 344/City of Houston	271,629	362,172	451,766	360,000
16119 · Smart Meter Subscription	10,339	13,773	14,000	14,000
16202 · Operator Fees - Wastewater	22,246	26,695	30,000	30,000
16204 · Purchase Wastewater Service	174,455	232,607	586,886	364,074
16205 · Maint & Repairs - Wastewater	26,990	32,388	7,000	85,000
16210 · Utilities - Lift Station	15,781	18,937	22,000	22,000
16211 · Lift Station Expenses	68,398	82,078	141,000	84,000
16214 · Telephone Expense- Lift Station	458	550	550	550

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	Ten Month Actuals 06/01/26 - 03/31/26	Twelve Months FYE 05/2026	Approved 2026 Budget	Proposed 2027 Budget
16217 · TCEQ Regulatory Exp-Wastewater	1,020	1,020	1,863	1,750
16301 · Garbage Expense	331,812	398,174	415,000	410,000
16404 · Drainage Channel Maintenance	7,057	8,468	11,000	10,000
16502 · Inspection Expense	495	660	750	660
16603 · Street Lights	22,610	27,132	28,000	32,500
16703 · Legal Fees	82,593	99,112	120,000	120,000
16704 · Legal Fees - Construction	3,118	3,742	5,000	5,000
16705 · Auditing Fees	24,300	24,300	24,000	25,000
16706 · Engineering Fees	17,378	20,854	30,000	25,000
16707 · Engineering Fees - GIS	3,600	3,600	3,600	3,600
16709 · Election Expense	10,277	10,277	10,000	0
16710 · Website Hosting	7,427	8,677	7,000	8,750
16712 · Bookkeeping Fees	54,125	64,491	70,000	72,000
16714 · Printing & Office Supplies	28,119	33,743	45,000	35,000
16716 · Delivery Expense	0	0	100	0
16717 · Postage	232	278	400	300
16718 · Insurance & Surety Bond	14,692	14,692	10,000	17,000
16719 · AWBD Expense	5,945	7,134	4,500	7,500
16723 · Travel & Director Expenses	5,729	6,875	10,000	7,000
16728 · Record Storage Fees	639	767	350	1,200
16729 · Bank & Credit Card Fees	405	525	300	800
16734 · Legal Fees - Park	0	0	15,000	0
16801 · Patrol Expense	65,252	87,030	95,000	95,000
16802 · Security Cameras Expense	11,669	11,669	10,000	12,000
16901 · Fire Protection	185,250	222,300	222,300	222,300
17102 · Director Fees	14,365	18,122	28,800	36,000
17103 · Payroll Tax Expense	1,099	1,386	2,202	2,754
17104 · Payroll Administration	75	125	0	300
17802 · Miscellaneous Expense	414	414	500	0

# Proposed Budget

Harris County MUD No. 361 - FYE 5-2027

	Ten Month Actuals 06/01/26 - 03/31/26	Twelve Months Actuals FYE 05/2026	Approved 2026 Budget	Proposed 2027 Budget
<b>Total Expenditures</b>	<b>\$1,691,386</b>	<b>\$2,087,127</b>	<b>\$2,794,072</b>	<b>\$2,369,988</b>
<b>Capital Outlay</b>				
17902 · WWTP CIP	220,507	220,507	74,000	156,581
17903 · Park Master Plan	0	0	90,000	90,000
17905 · HC MUD 361 - Lift Station No. 2	223,281	223,281	39,000	1,700
17916 · WP CIP Items	7,081	7,081	485,000	481,689
<b>Total Capital Outlay</b>	<b>\$450,869</b>	<b>\$450,869</b>	<b>\$688,000</b>	<b>\$729,970</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$1,052,658</b>	<b>\$950,058</b>	<b>\$46,098</b>	<b>\$160,333</b>

Exhibit B  
Taxpayer Impact Statement

	Current Budget Fiscal Year Ending** <i>05/2026</i>	Proposed Budget Fiscal Year Ending** <i>05/2027</i>	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$1,345.39	\$1,345.39	\$1,345.39

\*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.4 per \$100 of assessed value. Average homestead values are determined by the county appraisal district. All estimates above were prepared utilizing the average resident homestead value as of the time that the District's most recent Truth in Taxation worksheet was prepared in accordance with the Texas Water Code.

\*\*Average tax bill estimates for the current and proposed budgets reflect those taxes necessary to fund the operations and maintenance tax revenues stated in the applicable budget.

\*\*\*This column estimates the operations and maintenance taxes to be paid on the average homestead if the proposed budget generates the same amount of operations and maintenance tax revenues as the current budget.