

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Budget for Fiscal Year Ending 7/31/2025

Comparison thru mtg date of:

December 11, 2024

Recap of Revenues and Expenditures

	adopted @/ye		Amended 11/13/24		4 months		dollar variance
	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	
REVENUES							
Water Revenue	267,212.05	245,416.67	2,945,000	2,945,000	989,183.14	981,666.67	7,516.47
Water Service	93,982.40	93,750.00	1,125,000	1,125,000	349,311.96	375,000.00	(25,688.04)
NHCRWA assessment	173,229.65	145,833.33	1,750,000	1,750,000	591,357.18	583,333.33	8,023.85
Tap Connection Fees	0.00	5,833.33	70,000	70,000	48,514.00	23,333.33	25,180.67
Sewer Revenue	129,126.10	128,750.00	1,545,000	1,545,000	507,740.03	515,000.00	(7,259.97)
Sewer Service	121,226.10	120,833.33	1,450,000	1,450,000	476,040.03	483,333.33	(7,293.30)
Facility / Sewer Inspects	7,900.00	7,916.67	95,000	95,000	31,700.00	31,666.67	33.33
Other Revenue	304,771.92	172,083.33	4,015,000	4,065,000	709,754.62	688,333.33	21,421.29
Penalty & Interest	4,699.32	4,166.67	50,000	50,000	14,453.82	16,666.67	(2,212.85)
Miscellaneous	0.00	0.00	0	0	0.00	0.00	0.00
Sales Tax from City of Houston	274,645.46	129,166.67	1,550,000	1,550,000	535,574.46	516,666.67	18,907.79
Interest Earned	14,973.01	28,333.33	340,000	340,000	118,673.10	113,333.33	5,339.77
Utility Commitment/Drainage Fees	2,400.00	2,083.33	25,000	25,000	7,100.00	8,333.33	(1,233.33)
Detention Pond Maintenance	8,054.13	8,333.33	100,000	100,000	33,953.24	33,333.33	619.91
Cypress Forest Payment Detention Maint	0.00	0.00	0	0	0.00	0.00	0.00
Maintenance Taxes	0.00	0.00	1,950,000	2,000,000	0.00	0.00	0.00
Rec Center/Mtg Bldg Revenue	12,826.77	16,016.58	192,199	192,199	58,393.89	64,066.33	(5,672.44)
Monthly Billing Fees (collected on wtrbilling)	10,683.97	10,833.33	130,000	130,000	41,609.81	43,333.33	(1,723.52)
All Other Recreational fees collected	2,142.80	5,183.25	62,199	62,199	16,784.08	20,733.00	(3,948.92)
TOTAL REVENUES	713,936.84	562,266.58	8,697,199	8,747,199	2,265,071.68	2,249,066.33	16,005.35
OPERATING REVENUE	701,110.07	546,250.00	8,505,000	8,555,000	2,206,677.79	2,185,000.00	21,677.79
Rec Center/Mtg Bldg Revenue	12,826.77	16,016.58	192,199	192,199	58,393.89	64,066.33	(5,672.44)

	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
TOTAL EXPENDITURES	579,127.09	773,944.17	9,287,330	9,287,330	2,533,927.86	3,095,776.67	561,848.81
Water / Sewer Expenses	206,795.68	348,587.08	4,183,045	4,183,045	1,038,465.81	1,394,348.33	355,882.52
Other Operating	212,160.38	253,516.67	3,042,200	3,042,200	979,475.15	1,014,066.67	34,591.52
Pool/ Recreation / Admin Bldg	160,171.03	171,840.42	2,062,085	2,062,085	515,986.90	687,361.67	171,374.77

NET SURPLUS (DEFICIT) 134,809.75 (211,677.58) **(590,131)** **(540,131)** (268,856.18) (846,710.33) 577,854.15

Beginning Balance	4,485,081.61				4,970,331.77	
Customer Deposits (Net)	2,345.66				15,016.34	
Bond App #15	(1,402.47)				(2,857.38)	
Pickup Storm Debris (less Enchanted Oaks %)	0.00				(92,800.00)	
	0.00				0.00	
Net Profit or (Loss)	134,809.75				(268,856.18)	
OPERATING FUNDS AVAILABLE	4,620,834.55				4,620,834.55	

December 11, 2024

Operating Checking + Investments	4,559,367.05
Deposit Refund /checking #9723	772.66
General Facilities/ #2104	28,372.44
Payroll # 2112	32,322.40
CASH BALANCE ALL FUNDS	4,620,834.55

OPERATING ACCOUNTS BALANCES 4,620,834.55 **49.75%** **PERCENTAGE OF ANNUAL EXPENSES**
ONE YEAR BUDGETED EXPENSES 9,287,330.00 **Includes non recurring Capital Improvements**
DIFFERENCE (4,666,495.45) **EXCESS (DEFICIT) OF ONE YEAR RESERVE**

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Breakout of Expenditures

			adopted @fye	amended 11/13/24	4 months		dollar
EXPENDITURES	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	variance
WATER and SEWER EXPENSES	206,795.68	348,587.08	4,183,045	4,183,045	1,038,465.81	1,394,348.33	(355,882.52)
Permit Fees	8,009.05	1,416.67	17,000	17,000	15,799.13	5,666.67	10,132.46
NHCRWA fee pumpage	0.00	145,833.33	1,750,000	1,750,000	398,328.55	583,333.33	(185,004.78)
Capital Credit / Chloramine credit	0.00	(20,954.58)	(251,455)	(251,455)	(62,863.89)	(83,818.33)	20,954.44
Credit for Reclaimed Water	0.00	(458.33)	(5,500)	(5,500)	(13,004.83)	(1,833.33)	(11,171.50)
Operator Fees	19,642.50	21,250.00	255,000	255,000	83,274.79	85,000.00	(1,725.21)
R/M WATER and DISTRIBUTION	0.00	0.00	0	0	0.00	0.00	0.00
R/M SEWER and COLLECTION		0.00	0	0	0.00	0.00	0.00
R/M All Categories	95,064.63	118,750.00	1,425,000	1,425,000	310,931.07	475,000.00	(164,068.93)
Tap / Inspection Expenses	50.00	5,000.00	60,000	60,000	50.00	20,000.00	(19,950.00)
ALL District Utilities (incl park/rec)	22,103.38	25,000.00	300,000	300,000	88,252.45	100,000.00	(11,747.55)
Lab Fees	12,769.57	8,166.67	98,000	98,000	33,539.27	32,666.67	872.60
Jt. Stp (h.c.#249) (incl detention)	26,885.79	11,250.00	135,000	135,000	80,653.78	45,000.00	35,653.78
Chemicals	10,510.39	12,083.33	145,000	145,000	52,161.58	48,333.33	3,828.25
Sludge Removal	11,760.37	21,250.00	255,000	255,000	51,343.91	85,000.00	(33,656.09)
OTHER EXPENSES	212,160.38	253,516.67	3,042,200	3,042,200	979,475.15	1,014,066.67	(34,591.52)
Regulatory Assessments	0.00	1,083.33	13,000	13,000	0.00	4,333.33	(4,333.33)
Director Fees	3,102.00	3,000.00	36,000	36,000	13,726.00	12,000.00	1,726.00
Payroll Taxes (directors/ security officers)	624.35	683.33	8,200	8,200	3,672.36	2,733.33	939.03
Legal Fees (District)	18,133.94	13,333.33	160,000	160,000	59,711.06	53,333.33	6,377.73
Legal Fees (Park)	975.00	1,125.00	13,500	13,500	4,875.00	4,500.00	375.00
Engineering Fees	28,232.56	11,250.00	135,000	135,000	111,678.56	45,000.00	66,678.56
Auditing Fees	13,000.00	2,916.67	35,000	35,000	33,000.00	11,666.67	21,333.33
Bookkeeping Fees (District/Pk Combined)	8,100.00	5,291.67	63,500	63,500	30,100.00	21,166.67	8,933.33
Office Expense/ Postage	5,132.32	6,416.67	77,000	77,000	21,392.40	25,666.67	(4,274.27)
Insurance & Bonds	0.00	19,583.33	235,000	235,000	23,329.00	78,333.33	(55,004.33)
Flood Mitigation & Drainage Consult/other consult	967.00	11,250.00	135,000	135,000	13,772.46	45,000.00	(31,227.54)
Garbage Collection/RECYCLING	49,701.96	49,166.67	590,000	590,000	248,584.88	196,666.67	51,918.21
Security Contract	72,392.00	71,250.00	855,000	855,000	290,831.00	285,000.00	5,831.00
Security (paid directly plus expenses)	5,576.42	6,750.00	81,000	81,000	31,125.67	27,000.00	4,125.67
Election / legal notice/ publication	2,978.95	1,250.00	15,000	15,000	29,829.20	5,000.00	24,829.20
Capital Projects/ Accurate mtr/lakeoutfall)	0.00	41,666.67	500,000	500,000	34,296.50	166,666.67	(132,370.17)
Miscellaneous including Travel/ AWBD	3,243.88	7,500.00	90,000	90,000	29,551.06	30,000.00	(448.94)
POOL/RECREATION/ADMIN BLDG	160,171.03	171,840.42	2,062,085	2,062,085	515,986.90	687,361.67	(171,374.77)
Payroll / Payroll taxes	52,232.02	65,677.33	788,128	788,128	241,329.27	262,709.33	(21,380.06)
Park expenses /excluding payroll &CIP	37,179.08	25,845.17	310,142	310,142	128,886.88	103,380.67	25,506.21
Capital Projects Recreation/Admin	70,759.93	80,317.92	963,815	963,815	145,770.75	321,271.67	(175,500.92)