

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Budget for Fiscal Year Ending 7/31/2025

Comparison thru mtg date of:

February 12, 2025

Recap of Revenues and Expenditures

	adopted @fye		Amended 11/13/24		6 months		
	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
REVENUES							
Water Revenue	243,285.40	245,416.67	2,945,000	2,945,000	1,467,757.95	1,472,500.00	(4,742.05)
Water Service	83,934.13	93,750.00	1,125,000	1,125,000	519,079.09	562,500.00	(43,420.91)
NHCRWA assessment	111,168.77	145,833.33	1,750,000	1,750,000	834,930.86	875,000.00	(40,069.14)
Tap Connection Fees	48,182.50	5,833.33	70,000	70,000	113,748.00	35,000.00	78,748.00
Sewer Revenue	120,533.70	128,750.00	1,545,000	1,545,000	752,935.56	772,500.00	(19,564.44)
Sewer Service	113,058.49	120,833.33	1,450,000	1,450,000	705,660.35	725,000.00	(19,339.65)
Facility / Sewer Inspects	7,475.21	7,916.67	95,000	95,000	47,275.21	47,500.00	(224.79)
Other Revenue	1,061,419.19	1,072,083.33	4,015,000	4,065,000	2,111,944.88	2,107,500.00	4,444.88
Penalty & Interest	2,774.37	4,166.67	50,000	50,000	19,900.60	25,000.00	(5,099.40)
Miscellaneous	0.00	0.00	0	0	0.00	0.00	0.00
Sales Tax from City of Houston	129,821.65	129,166.67	1,550,000	1,550,000	794,548.76	775,000.00	19,548.76
Interest Earned	15,849.35	28,333.33	340,000	340,000	154,859.29	170,000.00	(15,140.71)
Utility Commitment/Drainage Fees	3,500.00	2,083.33	25,000	25,000	14,600.00	12,500.00	2,100.00
Detention Pond Maintenance	7,589.31	8,333.33	100,000	100,000	49,351.19	50,000.00	(648.82)
Cypress Forest Payment Detention Maint	0.00	0.00	0	0	0.00	0.00	0.00
Maintenance Taxes	901,884.51	900,000.00	1,950,000	2,000,000	1,078,685.04	1,075,000.00	3,685.04
Rec Center/Mtg Bldg Revenue	12,836.25	16,016.58	192,199	192,199	83,691.52	96,099.50	(12,407.98)
Monthly Billing Fees (collected on wtrbilling)	10,503.55	10,833.33	130,000	130,000	62,382.32	65,000.00	(2,617.68)
All Other Recreational fees collected	2,332.70	5,183.25	62,199	62,199	21,309.20	31,099.50	(9,790.30)
TOTAL REVENUES	1,438,074.53	1,462,266.58	8,697,199	8,747,199	4,416,329.90	4,448,599.50	(32,269.60)
OPERATING REVENUE	1,425,238.28	1,446,250.00	8,505,000	8,555,000	4,332,638.38	4,352,500.00	(19,861.62)
Rec Center/Mtg Bldg Revenue	12,836.25	16,016.58	192,199	192,199	83,691.52	96,099.50	(12,407.98)

	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
TOTAL EXPENDITURES	788,899.70	773,944.17	9,287,330	9,287,330	3,997,237.78	4,643,665.00	646,427.22
Water / Sewer Expenses	328,244.32	348,587.08	4,183,045	4,183,045	1,648,893.10	2,091,522.50	442,629.40
Other Operating	363,918.40	253,516.67	3,042,200	3,042,200	1,541,265.66	1,521,100.00	(20,165.66)
Pool/ Recreation / Admin Bldg	96,736.98	171,840.42	2,062,085	2,062,085	807,079.02	1,031,042.50	223,963.48

NET SURPLUS (DEFICIT) 649,174.83 688,322.42 (59 Q131) (54 Q131) 419,092.12 (195,065.50) 614,157.62

Beginning Balance	6,292,077.86				4,970,331.77	
Customer Deposits (Net)	(1,454.37)				14,145.00	
Reimburse Bond Application engineering	0.00				12,229.43	
Pickup Storm Debris (less Enchanted Oaks %)	0.00				(92,800.00)	
Reimburse Capital Expense /emtrs/hcfd	0.00				1,616,800.00	
Net Profit or (Loss)	649,174.83				419,092.12	
OPERATING FUNDS AVAILABLE	6,939,798.32				6,939,798.32	

February 12, 2025

Operating Checking + Investments	6,891,074.95
Deposit Refund /checking #9723	33.64
General Facilities/ #2104	24,746.29
Payroll # 2112	23,943.44
CASH BALANCE ALL FUNDS	6,939,798.32

OPERATING ACCOUNTS BALANCES	6,939,798.32	74.72%	PERCENTAGE OF ANNUAL EXPENSES
ONE YEAR BUDGETED EXPENSES	9,287,330.00		Includes non recurring Capital Improvements
DIFFERENCE	(2,347,531.68)		EXCESS (DEFICIT) OF ONE YEAR RESERVE

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Breakout of Expenditures

adopted @fye amended 11/13/24

6 months

EXPENDITURES	MTD	MTD	Annual	Annual	YTD	YTD	dollar variance
	Actual	Budget	Budget	Budget	Actual	Budget	
WATER and SEWER EXPENSES	328,244.32	348,587.08	4,183,045	4,183,045	1,648,893.10	2,091,522.50	(442,629.40)
Permit Fees	0.00	1,416.67	17,000	17,000	15,999.13	8,500.00	7,499.13
NHCRWA fee pumpage	154,519.60	145,833.33	1,750,000	1,750,000	631,798.70	875,000.00	(243,201.30)
Capital Credit / Chloramine credit	(41,909.26)	(20,954.58)	(251,455)	(251,455)	(125,727.78)	(125,727.50)	(0.28)
Credit for Reclaimed Water	0.00	(458.33)	(5,500)	(5,500)	(13,004.83)	(2,750.00)	(10,254.83)
Operator Fees	22,747.00	21,250.00	255,000	255,000	125,666.54	127,500.00	(1,833.46)
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	94,977.33	118,750.00	1,425,000	1,425,000	528,124.77	712,500.00	(184,375.23)
Tap / Inspection Expenses	37,940.00	5,000.00	60,000	60,000	51,869.00	30,000.00	21,869.00
ALL District Utilities (incl park/rec)	25,299.16	25,000.00	300,000	300,000	136,953.85	150,000.00	(13,046.15)
Lab Fees	5,665.00	8,166.67	98,000	98,000	45,346.27	49,000.00	(3,653.73)
Jt. Stp (h.c.#249) (incl detention)	14,050.99	11,250.00	135,000	135,000	109,650.55	67,500.00	42,150.55
Chemicals	7,020.44	12,083.33	145,000	145,000	69,672.69	72,500.00	(2,827.31)
Sludge Removal	7,934.06	21,250.00	255,000	255,000	72,544.21	127,500.00	(54,955.79)
OTHER EXPENSES	363,918.40	253,516.67	3,042,200	3,042,200	1,541,265.66	1,521,100.00	20,165.66
Regulatory Assessments	11,525.27	1,083.33	13,000	13,000	11,525.27	6,500.00	5,025.27
Director Fees	2,068.00	3,000.00	36,000	36,000	18,083.00	18,000.00	83.00
Payroll Taxes (directors/ security officers)	5,195.56	683.33	8,200	8,200	9,694.08	4,100.00	5,594.08
Legal Fees (District)	11,327.14	13,333.33	160,000	160,000	87,345.81	80,000.00	7,345.81
Legal Fees (Park)	2,090.00	1,125.00	13,500	13,500	7,160.00	6,750.00	410.00
Engineering Fees	69,437.81	11,250.00	135,000	135,000	212,087.73	67,500.00	144,587.73
Auditing Fees	0.00	2,916.67	35,000	35,000	33,000.00	17,500.00	15,500.00
Bookkeeping Fees (District/Pk Combined)	8,100.00	5,291.67	63,500	63,500	45,500.00	31,750.00	13,750.00
Office Expense/ Postage	5,559.96	6,416.67	77,000	77,000	32,354.23	38,500.00	(6,145.77)
Insurance & Bonds	0.00	19,583.33	235,000	235,000	23,329.00	117,500.00	(94,171.00)
Flood Mitigation & Drainage Consult/other consult	343.75	11,250.00	135,000	135,000	14,822.46	67,500.00	(52,677.54)
Garbage Collection/RECYCLING	49,701.96	49,166.67	590,000	590,000	347,988.80	295,000.00	52,988.80
Security Contract	72,392.00	71,250.00	855,000	855,000	435,615.00	427,500.00	8,115.00
Security (paid directly plus expenses)	6,243.04	6,750.00	81,000	81,000	44,102.27	40,500.00	3,602.27
Election / legal notice/ publication	7,973.26	1,250.00	15,000	15,000	37,939.96	7,500.00	30,439.96
Flock Safety/CIP items	95,000.00	41,666.67	500,000	500,000	129,296.50	250,000.00	(120,703.50)
Miscellaneous including Travel/ AWBD	16,960.65	7,500.00	90,000	90,000	51,421.55	45,000.00	6,421.55
POOL/RECREATION/ADMIN BLDG	96,736.98	171,840.42	2,062,085	2,062,085	807,079.02	1,031,042.50	(223,963.48)
Payroll / Payroll taxes	53,495.01	65,677.33	788,128	788,128	366,806.37	394,064.00	(27,257.63)
Park expenses /excluding payroll & CIP	33,506.14	25,845.17	310,142	310,142	188,537.46	155,071.00	33,466.46
Capital Projects Recreation/Admin	9,735.83	80,317.92	963,815	963,815	251,735.19	481,907.50	(230,172.31)