

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Budget for Fiscal Year Ending 7/31/2025

Comparison thru mtg date of:

Recap of Revenues and Expenditures

November 13, 2024

REVENUES	adopted @fy		Amended 11/13/24		3 months		
	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
Water Revenue	239,381.50	245,416.67	2,945,000	2,945,000	721,971.09	736,250.00	(14,278.91)
Water Service	84,085.65	93,750.00	1,125,000	1,125,000	255,329.56	281,250.00	(25,920.44)
NHCRWA assessment	155,295.85	145,833.33	1,750,000	1,750,000	418,127.53	437,500.00	(19,372.47)
Tap Connection Fees	0.00	5,833.33	70,000	70,000	48,514.00	17,500.00	31,014.00
Sewer Revenue	124,740.48	128,750.00	1,545,000	1,545,000	378,613.93	386,250.00	(7,636.07)
Sewer Service	117,240.48	120,833.33	1,450,000	1,450,000	354,813.93	362,500.00	(7,686.07)
Facility / Sewer Inspects	7,500.00	7,916.67	95,000	95,000	23,800.00	23,750.00	50.00
Other Revenue	29,256.14	172,083.33	4,015,000	4,065,000	404,982.70	516,250.00	(111,267.30)
Penalty & Interest	2,831.23	4,166.67	50,000	50,000	9,754.50	12,500.00	(2,745.50)
Miscellaneous	0.00	0.00	0	0	0.00	0.00	0.00
Sales Tax from City of Houston	0.00	129,166.67	1,550,000	1,550,000	260,929.00	387,500.00	(126,571.00)
Interest Earned	14,312.19	28,333.33	340,000	340,000	103,700.09	85,000.00	18,700.09
Utility Commitment/Drainage Fees	3,700.00	2,083.33	25,000	25,000	4,700.00	6,250.00	(1,550.00)
Detention Pond Maintenance	8,412.72	8,333.33	100,000	100,000	25,899.11	25,000.00	899.11
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	10,916.44	16,016.58	192,199	192,199	45,567.12	48,049.75	(2,482.63)
Monthly Billing Fees (collected on wtrbilling)	10,068.08	10,833.33	130,000	130,000	30,925.84	32,500.00	(1,574.16)
All Other Recreational fees collected	848.36	5,183.25	62,199	62,199	14,641.28	15,549.75	(908.47)
TOTAL REVENUES	404,294.56	562,266.58	8,697,199	8,747,199	1,551,134.84	1,686,799.75	(135,664.91)
OPERATING REVENUE	393,378.12	546,250.00	8,505,000	8,555,000	1,505,567.72	1,638,750.00	(133,182.28)
Rec Center/Mtg Bldg Revenue	10,916.44	16,016.58	192,199	192,199	45,567.12	48,049.75	(2,482.63)

TOTAL EXPENDITURES	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
TOTAL EXPENDITURES	602,554.58	773,944.17	9,287,330	9,287,330	1,954,800.77	2,321,832.50	367,031.73
Water / Sewer Expenses	267,227.97	348,587.08	4,183,045	4,183,045	831,670.13	1,045,761.25	214,091.12
Other Operating	229,264.02	253,516.67	3,042,200	3,042,200	767,314.77	760,550.00	(6,764.77)
Pool/ Recreation / Admin Bldg	106,062.59	171,840.42	2,062,085	2,062,085	355,815.87	515,521.25	159,705.38

NET SURPLUS (DEFICIT) (198,260.02) (211,677.58) **(590,131)** **(540,131)** (403,665.93) (635,032.75) 231,366.82

Beginning Balance	4,686,010.46				4,970,331.77	
Customer Deposits (Net)	(1,398.24)				12,670.68	
Bond App #15	(1,270.59)				(1,454.91)	
Pickup Storm Debris (less Enchanted Oaks %)	0.00				(92,800.00)	
	0.00				0.00	
Net Profit or (Loss)	(198,260.02)				(403,665.93)	
OPERATING FUNDS AVAILABLE	4,485,081.61				4,485,081.61	

November 13, 2024

Operating Checking + Investments	4,473,536.49
Deposit Refund /checking #9723	75.90
General Facilities/ #2104	3,779.54
Payroll # 2112	7,689.68
CASH BALANCE ALL FUNDS	4,485,081.61

OPERATING ACCOUNTS BALANCES **4,485,081.61** **48.29%** **PERCENTAGE OF ANNUAL EXPENSES**
ONE YEAR BUDGETED EXPENSES **9,287,330.00** **Includes non recurring Capital Improvements**
DIFFERENCE **(4,802,248.39)** **EXCESS (DEFICIT) OF ONE YEAR RESERVE**

HARRIS COUNTY WATER CONTROL & IMPROVEMENT DISTRICT # 110

Breakout of Expenditures

			adopted @fye	amended 11/13/24	3 months		
EXPENDITURES	MTD Actual	MTD Budget	Annual Budget	Annual Budget	YTD Actual	YTD Budget	dollar variance
WATER and SEWER EXPENSES	267,227.97	348,587.08	4,183,045	4,183,045	831,670.13	1,045,761.25	(214,091.12)
Permit Fees	7,790.08	1,416.67	17,000	17,000	7,790.08	4,250.00	3,540.08
NHCRWA fee pumpage	106,770.85	145,833.33	1,750,000	1,750,000	398,328.55	437,500.00	(39,171.45)
Capital Credit / Chloramine credit	(20,954.63)	(20,954.58)	(251,455)	(251,455)	(62,863.89)	(62,863.75)	(0.14)
Credit for Reclaimed Water	(13,004.83)	(458.33)	(5,500)	(5,500)	(13,004.83)	(1,375.00)	(11,629.83)
Operator Fees	22,278.25	21,250.00	255,000	255,000	63,632.29	63,750.00	(117.71)
R/M WATER and DISTRIBUTION	0.00	0.00	0	0	0.00	0.00	0.00
R/M SEWER and COLLECTION							
R/M All Categories	76,333.66	118,750.00	1,425,000	1,425,000	215,866.44	356,250.00	(140,383.56)
Tap / Inspection Expenses	0.00	5,000.00	60,000	60,000	0.00	15,000.00	(15,000.00)
ALL District Utilities (incl park/rec)	24,197.59	25,000.00	300,000	300,000	66,149.07	75,000.00	(8,850.93)
Lab Fees	12,840.20	8,166.67	98,000	98,000	20,769.70	24,500.00	(3,730.30)
Jt. Stp (h.c.#249) (incl detention)	21,786.56	11,250.00	135,000	135,000	53,767.99	33,750.00	20,017.99
Chemicals	13,847.64	12,083.33	145,000	145,000	41,651.19	36,250.00	5,401.19
Sludge Removal	15,342.60	21,250.00	255,000	255,000	39,583.54	63,750.00	(24,166.46)
OTHER EXPENSES	229,264.02	253,516.67	3,042,200	3,042,200	767,314.77	760,550.00	6,764.77
Regulatory Assessments	0.00	1,083.33	13,000	13,000	0.00	3,250.00	(3,250.00)
Director Fees	2,660.00	3,000.00	36,000	36,000	10,624.00	9,000.00	1,624.00
Payroll Taxes (directors/ security officers)	754.14	683.33	8,200	8,200	3,048.01	2,050.00	998.01
Legal Fees (District)	11,537.76	13,333.33	160,000	160,000	41,577.12	40,000.00	1,577.12
Legal Fees (Park)	1,267.50	1,125.00	13,500	13,500	3,900.00	3,375.00	525.00
Engineering Fees	21,637.46	11,250.00	135,000	135,000	83,446.00	33,750.00	49,696.00
Auditing Fees	0.00	2,916.67	35,000	35,000	20,000.00	8,750.00	11,250.00
Bookkeeping Fees (District/Pk Combined)	7,300.00	5,291.67	63,500	63,500	22,000.00	15,875.00	6,125.00
Office Expense/ Postage	5,513.33	6,416.67	77,000	77,000	16,260.08	19,250.00	(2,989.92)
Insurance & Bonds	9,165.00	19,583.33	235,000	235,000	23,329.00	58,750.00	(35,421.00)
Flood Mitigation & Drainage Consult/other consult	11,188.75	11,250.00	135,000	135,000	12,805.46	33,750.00	(20,944.54)
Garbage Collection/RECYCLING	49,724.78	49,166.67	590,000	590,000	198,882.92	147,500.00	51,382.92
Security Contract	72,392.00	71,250.00	855,000	855,000	218,439.00	213,750.00	4,689.00
Security (paid directly plus expenses)	6,497.10	6,750.00	81,000	81,000	25,549.25	20,250.00	5,299.25
Election / legal notice/ publication	13,896.20	1,250.00	15,000	15,000	26,850.25	3,750.00	23,100.25
Capital Projects/ Accurate mtr/ulakeoutfall)	0.00	41,666.67	500,000	500,000	34,296.50	125,000.00	(90,703.50)
Miscellaneous including Travel/ AWBD	15,730.00	7,500.00	90,000	90,000	26,307.18	22,500.00	3,807.18
POOL/RECREATION/ADMIN BLDG	106,062.59	171,840.42	2,062,085	2,062,085	355,815.87	515,521.25	(159,705.38)
Payroll / Payroll taxes	49,427.60	65,677.33	788,128	788,128	189,097.25	197,032.00	(7,934.75)
Park expenses /excluding payroll & CIP	34,261.22	25,845.17	310,142	310,142	91,707.80	77,535.50	14,172.30
Capital Projects Recreation/Admin	22,373.77	80,317.92	963,815	963,815	75,010.82	240,953.75	(165,942.93)