

	Budget FYE 12/31/22	Budget FYE 12/31/23	Budget FYE 12/31/24	2023/2024 % Variance	2023/2024 \$ Variance
DISTRICT REVENUE					
Water Revenue	\$ 240,000.00	\$ 246,000.00	\$ 254,000.00	3.25%	8,000.00
Tap Connection Revenue	0.00	0.00	0.00	0.00%	0.00
NHCRWA Collections	592,000.00	655,000.00	630,000.00	-3.82%	(25,000.00)
Sewer Revenue	207,000.00	207,000.00	215,000.00	3.86%	8,000.00
Sewer Inspections	0.00	4,000.00	4,000.00	100.00%	0.00
Grease Trap Inspections	1,200.00	1,200.00	1,500.00	25.00%	300.00
Garbage Service Revenue	460,000.00	507,000.00	507,000.00	0.00%	0.00
Security Service	198,800.00	236,000.00	236,000.00	0.00%	0.00
Maintenance Taxes	356,000.00	331,350.00	385,400.00	16.31%	54,050.00
Penalty and Interest	30,000.00	30,000.00	30,000.00	0.00%	0.00
Termination/Reconnection Fees	4,000.00	4,700.00	6,000.00	27.66%	1,300.00
Application Fees	2,500.00	4,000.00	4,000.00	0.00%	0.00
Builder Inspection Fees	0.00	0.00	0.00	0.00%	0.00
Customer Service Inspections	0.00	0.00	0.00	0.00%	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00%	0.00
Interest Income	1,200.00	40,000.00	48,000.00	20.00%	8,000.00
TOTAL DISTRICT REVENUE	\$ 2,092,700.00	\$ 2,266,250.00	\$ 2,320,900.00	2.41%	54,650.00
CLUB REVENUE					
Recreation Fees	\$ 213,000.00	\$ 216,000.00	216,000.00	0.00%	0.00
Club Rental Income	900.00	900.00	900.00	0.00%	0.00
Keys and Tags	2,600.00	1,000.00	1,000.00	0.00%	0.00
Maintenance Tax	60,000.00	60,000.00	60,000.00	0.00%	0.00
Miscellaneous Income	100.00	100.00	100.00	0.00%	0.00
TOTAL CLUB REVENUE	\$ 276,600.00	\$ 278,000.00	\$ 278,000.00	0.00%	0.00
TOTAL REVENUE	\$ 2,369,300.00	\$ 2,544,250.00	\$ 2,598,900.00	2.15%	54,650.00
WATER EXPENSES					
Laboratory Fees	\$ 3,850.00	\$ 3,850.00	\$ 3,850.00	0.00%	0.00
Permit Fees	3,870.00	3,870.00	3,870.00	0.00%	0.00
NHCRWA Fees	570,000.00	653,000.00	620,000.00	-5.05%	(33,000.00)
Operator Expense	33,600.00	38,080.00	40,000.00	5.04%	1,920.00
Repairs and Maintenance	251,000.00	220,000.00	185,000.00	-15.91%	(35,000.00)
Chemicals	4,300.00	4,500.00	6,000.00	33.33%	1,500.00
Telephone Expense	3,100.00	1,200.00	750.00	-37.50%	(450.00)
Utilities	45,000.00	45,000.00	50,000.00	11.11%	5,000.00
Inspections	0.00	4,200.00	4,200.00	100.00%	0.00
SEWER EXPENSES					
Sewer Plant Expenses	235,421.00	353,890.00	345,754.00	-2.30%	(8,136.00)
Repairs and Maintenance	35,000.00	37,200.00	25,000.00	-32.80%	(12,200.00)
Grease Trap Inspections	1,000.00	1,000.00	1,500.00	50.00%	500.00
DISTRICT EXPENSES					
Director Fees	15,000.00	15,000.00	22,100.00	47.33%	7,100.00
Salaries - General Manager	28,006.00	30,000.00	30,000.00	0.00%	0.00
Salaries - Maintenance	34,600.00	36,300.00	40,000.00	10.19%	3,700.00
Reimbursement for Belt Press Operations/Mowing	(35,000.00)	(35,000.00)	(35,000.00)	-0.00%	0.00
Insurance - Employee Health	9,800.00	6,000.00	7,630.00	27.17%	1,630.00
Payroll Tax Expense	8,500.00	9,500.00	9,500.00	0.00%	0.00
Legal Fees	22,000.00	25,000.00	38,000.00	52.00%	13,000.00
Audit Fees	11,750.00	12,250.00	13,750.00	12.24%	1,500.00
Engineering Fees	50,000.00	20,000.00	20,000.00	0.00%	0.00
Election Expense	6,000.00	0.00	10,000.00	ERR	10,000.00
TCEQ Regulatory Assessment	2,235.00	2,265.00	2,345.00	3.53%	80.00
Other Operator Expenses	40,000.00	40,000.00	40,000.00	0.00%	0.00
Bookkeeping Fees	16,800.00	16,800.00	18,800.00	11.90%	2,000.00
Secretarial Services	1,950.00	3,000.00	3,000.00	0.00%	0.00
Legal Notices	500.00	500.00	500.00	0.00%	0.00
Office Expense	2,700.00	2,700.00	3,800.00	40.74%	1,100.00
Fuel	6,000.00	6,000.00	6,000.00	0.00%	0.00
Auto Repairs & Maintenance	1,950.00	1,950.00	1,950.00	0.00%	0.00
Postage	325.00	325.00	325.00	0.00%	0.00
Telephone & Internet Expense	3,550.00	2,900.00	5,000.00	72.41%	2,100.00
Insurance	26,300.00	29,500.00	13,000.00	-55.93%	(16,500.00)
Travel Expenses	1,500.00	500.00	500.00	0.00%	0.00
Registration/Membership Fees	900.00	750.00	750.00	0.00%	0.00
Other Expenses	3,000.00	2,000.00	6,500.00	225.00%	4,500.00
Communications Expense	3,850.00	3,850.00	3,850.00	0.00%	0.00
Disconnect/Reconnect Expense	9,000.00	9,500.00	10,000.00	5.26%	500.00
Security Expense	175,000.00	175,000.00	185,500.00	6.00%	10,500.00
Garbage Expense	458,000.00	507,000.00	507,000.00	0.00%	0.00
TOTAL DISTRICT EXPENSE	\$ 2,090,357.00	\$ 2,289,380.00	\$ 2,250,724.00	-1.69%	(38,656.00)

CLUB EXPENSES

Salaries - General Manager	\$ 27,900.00	\$ 28,900.00	\$ 30,415.00	5.24%	1,515.00
Salaries - Maintenance	38,000.00	42,000.00	56,000.00	33.33%	14,000.00
Salaries - Cleaning	7,600.00	7,900.00	7,900.00	0.00%	0.00
Salaries - Gatekeeper	20,000.00	12,000.00	16,000.00	33.33%	4,000.00
Pool Management Services	56,000.00	39,000.00	62,801.00	61.03%	23,801.00
Insurance - Employee Health	5,000.00	2,800.00	2,800.00	0.00%	0.00
Payroll Tax Expense	7,020.00	7,020.00	7,020.00	0.00%	0.00
Bookkeeping Fees	10,500.00	10,500.00	11,940.00	13.71%	1,440.00
Contract Labor	0.00	0.00	0.00	0.00%	0.00
Meeting Facility Repairs and Maintenance	12,000.00	8,000.00	8,000.00	0.00%	0.00
Pool Repair and Maintenance	5,000.00	5,000.00	5,000.00	0.00%	0.00
Equipment Repair and Rental	600.00	600.00	600.00	0.00%	0.00
Grounds Maintenance	5,000.00	5,000.00	5,000.00	0.00%	0.00
Office Expense	2,580.00	3,000.00	3,000.00	0.00%	0.00
Fuel	2,000.00	1,800.00	2,400.00	33.33%	600.00
Auto Maintenance and Repair	1,500.00	700.00	700.00	0.00%	0.00
Tools and Equipment	6,000.00	4,000.00	4,000.00	0.00%	0.00
Supplies	200.00	0.00	0.00	ERR	0.00
Telephone Expense	7,500.00	1,900.00	1,900.00	0.00%	0.00
Utilities	13,500.00	13,500.00	13,500.00	0.00%	0.00
Community Functions	3,000.00	1,300.00	1,300.00	0.00%	0.00
Other Expenses	1,800.00	0.00	0.00	ERR	0.00
Security (constable)	41,750.00	51,400.00	51,400.00	0.00%	0.00
TOTAL CLUB EXPENSES	\$ 274,450.00	\$ 246,320.00	291,676.00	18.41%	45,356.00
Net Ordinary Income	4,493.00	8,550.00	56,500.00	560.82%	47,950.00
CAPITAL OUTLAY					
Capital Improvements	4,000.00	12,000.00	22,100.00	84.17%	10,100.00
Vehicle Purchase	0.00	33,000.00	0.00	100.00%	(33,000.00)
Speed Sign	0.00	0.00	8,000.00		
TOTAL CAPITAL OUTLAY EXPENSE	\$ 4,000.00	45,000.00	30,100.00	-33.11%	(14,900.00)
TOTAL EXPENSES	\$ 2,368,807.00	\$ 2,580,700.00	2,572,500.00	-0.32%	(8,200.00)
OPERATING GAIN(LOSS)	\$ 493.00	\$ (36,450.00)	26,400.00	-172.43%	62,850.00

Maintenance Tax based on 2023 value of \$359,000,000 x .1266 @ 98% collections

Maintenance Tax based on 2022 value of \$285,239,393 x .14 @ 98% collections

Maintenance Tax based on 2021 value of \$262,482,299 x .14 @ 98% collections

Harris County WCID 92 WWTP

	Budget FYE 12/31/22	Budget FYE 12/31/23	Budget FYE 12/31/24	2023/2024 % Variance	2023/2024 \$ Variance
<u>Income</u>					
Harris County WCID 92	\$ 235,421.00	\$ 353,890.00	\$ 345,754.00	-2.30%	(8,136.00)
Montgomery County MUD 94	140,459.00	207,423.00	209,686.00	1.09%	2,263.00
Total Income	\$ 375,880.00	\$ 561,313.00	\$ 555,440.00	-1.05%	(5,873.00)
<u>Fixed Expenses (based on ownership)</u>					
NHCRWA Fees for water used at plant	\$ 12,000.00	10,000.00	10,000.00	0.00%	0.00
Laboratory Fees	14,600.00	14,600.00	14,600.00	0.00%	0.00
Permit Fees	4,070.00	6,700.00	6,700.00	0.00%	0.00
General Manager Salaries	26,550.00	27,720.00	27,720.00	0.00%	0.00
Payroll Taxes	2,030.00	2,125.00	2,125.00	0.00%	0.00
Audit Fees	3,500.00	3,700.00	4,500.00	21.62%	800.00
Bookkeeping Fees	3,900.00	3,900.00	5,100.00	30.77%	1,200.00
Insurance	9,400.00	9,400.00	12,200.00	29.79%	2,800.00
Utilities	51,000.00	51,000.00	63,000.00	23.53%	12,000.00
Security Service	7,200.00	7,600.00	7,920.00	4.21%	320.00
Eng - WWTP Rehab	0.00	0.00	25,000.00	100.00%	25,000.00
WWTP Rehab	0.00	0.00	100,000.00	100.00%	100,000.00
Total Fixed Expenses (based on ownership)	\$ 134,250.00	\$ 136,745.00	\$ 278,865.00	103.93%	142,120.00
<u>Variable Expenses (based on connections)</u>					
Operator Fees	35,000.00	42,168.00	44,800.00	6.24%	2,632.00
Repair & Maintenance	100,000.00	200,000.00	100,000.00	-50.00%	(100,000.00)
Mowing	5,700.00	5,700.00	5,700.00	0.00%	0.00
Belt Press Operations	42,000.00	42,000.00	42,000.00	0.00%	0.00
Sludge Removal	32,000.00	55,000.00	40,000.00	-27.27%	(15,000.00)
Chemicals	18,000.00	18,000.00	18,000.00	0.00%	0.00
Telephone Expense	5,850.00	1,000.00	375.00	-62.50%	(625.00)
Engineering	2,500.00	60,000.00	25,000.00	-58.33%	(35,000.00)
Other Expenses	580.00	700.00	700.00	0.00%	0.00
Total Variable Expenses (based on connections)	\$ 241,630.00	\$ 424,568.00	\$ 276,575.00	-34.86%	(147,993.00)
Total Expenses	\$ 375,880.00	\$ 561,313.00	\$ 555,440.00	-1.05%	(5,873.00)
Net Gain	\$ 0.00	\$ 0.00	\$ 0.00	0.00%	0.00