

Harris County WCID 92

	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
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	0.00%	0.00
Grease Trap Inspections	1,200.00	1,200.00	0.00	-100.00%	(1,200.00)
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	400,400.00	20.84%	69,050.00
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	14,000.00	197.87%	9,300.00
Application Fees	2,500.00	4,000.00	4,000.00	0.00%	0.00
Use of Surplus General Operating Surplus Funds	0.00	0.00	83,799.00	100.00%	83,799.00
Interest Income	1,200.00	40,000.00	64,000.00	60.00%	24,000.00
TOTAL DISTRICT REVENUE	\$ 2,092,700.00	\$ 2,266,250.00	\$ 2,442,199.00	7.76%	175,949.00
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	\$ 2,720,199.00	6.92%	175,949.00
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	0.00%	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	65,000.00	74.73%	27,800.00
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	45,000.00	23.97%	8,700.00
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	48,000.00	92.00%	23,000.00
Audit Fees	11,750.00	12,250.00	13,750.00	12.24%	1,500.00
Engineering Fees	50,000.00	20,000.00	40,000.00	100.00%	20,000.00
Election Expense	6,000.00	0.00	10,000.00	100.00%	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	18,000.00	89.47%	8,500.00
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	\$ 2,333,724.00	1.94%	44,344.00

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	60,000.00	42.86%	18,000.00
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	80,500.00	106.41%	41,500.00
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
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	0.00%	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	0.00%	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	313,375.00	27.22%	67,055.00
Net Ordinary Income	4,493.00	8,550.00	73,100.00	754.97%	64,550.00
CAPITAL OUTLAY					
Capital Improvements - Pool retille & fence	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)
Capital Outlay - Office rehab	0.00	0.00	30,000.00	100.00%	30,000.00
Playground Equipment	0.00	0.00	21,000.00	100.00%	21,000.00
TOTAL CAPITAL OUTLAY EXPENSE	\$ 4,000.00	45,000.00	73,100.00	62.44%	28,100.00
TOTAL EXPENSES	\$ 2,368,807.00	\$ 2,580,700.00	2,720,199.00	5.41%	139,499.00
OPERATING GAIN(LOSS)	\$ 493.00	\$ (36,450.00)	0.00	-100.00%	36,450.00

Maintenance Tax based on 2023 Value of \$359,000,000 Rate \$.1266 @ 98% collections; Debt Service Rate: \$.080 Value: \$281,456

Maintenance Tax based on 2022 Value of \$285,239,393 Rate \$.133 @ 98% collections

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

Harris County WCID 92

	Budget EYE 12/31/23	Budget EYE 12/31/24	Budget EYE 12/31/25	2024/2025 % Variance	2024/2025 \$ Variance
DISTRICT REVENUE					
Water Revenue	\$ 246,000.00	\$ 254,000.00	\$ 254,000.00	0.00%	0.00
NHCRWA Collections	655,000.00	630,000.00	460,000.00	-26.98%	(170,000.00)
Sewer Revenue	207,000.00	215,000.00	215,000.00	0.00%	0.00
Sewer Inspections	4,000.00	4,000.00	4,000.00	0.00%	0.00
Grease Trap Inspections	1,200.00	0.00	0.00	0.00%	0.00
Garbage Service Revenue	507,000.00	507,000.00	508,800.00	0.36%	1,800.00
Security Service	236,000.00	236,000.00	261,250.00	10.70%	25,250.00
Maintenance Taxes	331,350.00	400,400.00	405,050.00	1.16%	4,650.00
Penalty and Interest	30,000.00	30,000.00	35,000.00	16.67%	5,000.00
Termination/Reconnection Fees	4,700.00	14,000.00	16,000.00	14.29%	2,000.00
Application Fees	4,000.00	4,000.00	5,000.00	25.00%	1,000.00
Use of Surplus General Operating Surplus Funds	0.00	83,799.00	0.00	-100.00%	(83,799.00)
Interest Income	40,000.00	64,000.00	60,000.00	-6.25%	(4,000.00)
TOTAL DISTRICT REVENUE	\$ 2,266,250.00	\$ 2,442,199.00	\$ 2,224,100.00	-8.93%	(218,099.00)
CLUB REVENUE					
Recreation Fees	\$ 216,000.00	\$ 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	1,000.00	1,000.00	300.00	-70.00%	(700.00)
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	\$ 278,000.00	\$ 278,000.00	\$ 277,300.00	-0.25%	(700.00)
TOTAL REVENUE	\$ 2,544,250.00	\$ 2,720,199.00	\$ 2,501,400.00	-8.04%	(218,799.00)
WATER EXPENSES					
Laboratory Fees	\$ 3,850.00	\$ 3,850.00	\$ 3,000.00	-22.08%	(850.00)
Permit Fees	3,870.00	3,870.00	3,870.00	0.00%	0.00
NHCRWA Fees	653,000.00	620,000.00	440,000.00	-29.03%	(180,000.00)
Operator Expense	38,080.00	40,000.00	40,000.00	0.00%	0.00
Repairs and Maintenance	220,000.00	185,000.00	185,000.00	0.00%	0.00
Chemicals	4,500.00	6,000.00	6,000.00	0.00%	0.00
Telephone Expense	1,200.00	750.00	750.00	0.00%	0.00
Utilities	45,000.00	50,000.00	45,000.00	-10.00%	(5,000.00)
Inspections	4,200.00	4,200.00	1,000.00	-76.19%	(3,200.00)
SEWER EXPENSES					
Sewer Plant Expenses	353,890.00	345,754.00	307,583.00	-11.04%	(38,171.00)
Repairs and Maintenance	37,200.00	65,000.00	50,000.00	-23.08%	(15,000.00)
Sludge Removal	0.00	0.00	2,500.00	100.00%	2,500.00
Grease Trap Inspections	1,000.00	1,500.00	4,800.00	220.00%	3,300.00
DISTRICT EXPENSES					
Director Fees	15,000.00	22,100.00	22,100.00	0.00%	0.00
Salaries - General Manager	30,000.00	30,000.00	33,000.00	10.00%	3,000.00
Salaries - Maintenance	36,300.00	45,000.00	45,000.00	0.00%	0.00
Reimbursement for Belt Press Operations/Mowing	(35,000.00)	(35,000.00)	(35,000.00)	-0.00%	0.00
Insurance - Employee Health	6,000.00	7,630.00	5,520.00	-27.65%	(2,110.00)
Payroll Tax Expense	9,500.00	9,500.00	13,500.00	42.11%	4,000.00
Legal Fees	25,000.00	48,000.00	60,000.00	25.00%	12,000.00
Audit Fees	12,250.00	13,750.00	14,750.00	7.27%	1,000.00
Engineering Fees	20,000.00	40,000.00	40,000.00	0.00%	0.00
Election Expense	0.00	10,000.00	25,000.00	150.00%	15,000.00
TCEQ Regulatory Assessment	2,265.00	2,345.00	2,345.00	0.00%	0.00
Other Operator Expenses	40,000.00	40,000.00	48,000.00	20.00%	8,000.00
Bookkeeping Fees	16,800.00	18,800.00	18,800.00	0.00%	0.00
Secretarial Services	3,000.00	3,000.00	4,000.00	33.33%	1,000.00
M & R - Other	0.00	0.00	8,500.00	100.00%	8,500.00
Legal Notices	500.00	500.00	500.00	0.00%	0.00
Office Expense	2,700.00	3,800.00	3,800.00	0.00%	0.00
Fuel	6,000.00	6,000.00	5,000.00	-16.67%	(1,000.00)
Auto Repairs & Maintenance	1,950.00	1,950.00	1,950.00	0.00%	0.00
Postage	325.00	325.00	0.00	-100.00%	(325.00)
Telephone & Internet Expense	2,900.00	5,000.00	2,400.00	-52.00%	(2,600.00)
Insurance	29,500.00	13,000.00	13,000.00	0.00%	0.00
Travel Expenses	500.00	500.00	500.00	0.00%	0.00
Registration/Membership Fees	750.00	750.00	750.00	0.00%	0.00
Other Expenses	2,000.00	6,500.00	4,500.00	-30.77%	(2,000.00)
Communications Expense	3,850.00	3,850.00	8,000.00	107.79%	4,150.00
Disconnect/Reconnect Expense	9,500.00	18,000.00	15,000.00	-16.67%	(3,000.00)
Security Expense	175,000.00	185,500.00	209,300.00	12.83%	23,800.00
Garbage Expense	507,000.00	507,000.00	508,800.00	0.36%	1,800.00
TOTAL DISTRICT EXPENSE	\$ 2,289,380.00	\$ 2,333,724.00	\$ 2,168,518.00	-7.08%	(165,206.00)

CLUB EXPENSES					
Salaries - General Manager	\$ 28,900.00	\$ 30,415.00	\$ 33,000.00	8.50%	2,585.00
Salaries - Maintenance	42,000.00	60,000.00	60,000.00	0.00%	0.00
Salaries - Cleaning	7,900.00	7,900.00	7,900.00	0.00%	0.00
Salaries - Gatekeeper	12,000.00	16,000.00	19,000.00	18.75%	3,000.00
Pool Management Services	39,000.00	80,500.00	65,000.00	-19.25%	(15,500.00)
Insurance - Employee Health	2,800.00	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	11,940.00	11,940.00	0.00%	0.00
Meeting Facility Repairs and Maintenance	8,000.00	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	5,500.00	10.00%	500.00
Office Expense	3,000.00	3,000.00	3,000.00	0.00%	0.00
Fuel	1,800.00	2,400.00	2,400.00	0.00%	0.00
Auto Maintenance and Repair	700.00	700.00	700.00	0.00%	0.00
Tools and Equipment	4,000.00	4,000.00	1,000.00	-75.00%	(3,000.00)
Telephone Expense	1,900.00	1,900.00	1,400.00	-26.32%	(500.00)
Utilities	13,500.00	13,500.00	12,000.00	-11.11%	(1,500.00)
Community Functions	1,300.00	1,300.00	1,300.00	0.00%	0.00
Security (constable)	51,400.00	51,400.00	43,420.00	-15.53%	(7,980.00)
TOTAL CLUB EXPENSES	\$ 246,320.00	\$ 313,375.00	290,980.00	-7.15%	(22,395.00)
Net Ordinary Income	8,550.00	73,100.00	41,902.00	-42.68%	(31,198.00)
CAPITAL OUTLAY					
Capital Improvements - Pool retile & fence	12,000.00	22,100.00	0.00	-100.00%	(22,100.00)
Vehicle Purchase	33,000.00	0.00	0.00	0.00%	0.00
Capital Outlay - REC Facility Rehab	0.00	0.00	40,000.00	100.00%	40,000.00
Capital Outlay - Office rehab	0.00	30,000.00	0.00	-100.00%	(30,000.00)
Playground Equipment	0.00	21,000.00	0.00	-100.00%	(21,000.00)
TOTAL CAPITAL OUTLAY EXPENSE	\$ 45,000.00	73,100.00	40,000.00	-45.28%	(33,100.00)
TOTAL EXPENSES	\$ 2,580,700.00	\$ 2,720,199.00	2,499,498.00	-8.11%	(220,701.00)
OPERATING GAIN(LOSS)	\$ (36,450.00)	\$ 0.00	1,902.00	100.00%	1,902.00

Maintenance Tax based on 2024 Value of \$365,589,869 Rate \$.1298 @ 98% collections; Debt Service Rate: \$.077 Value: \$275,874
Maintenance Tax based on 2023 Value of \$359,000,000 Rate \$.1266 @ 98% collections; Debt Service Rate: \$.080 Value: \$281,456
Maintenance Tax based on 2022 Value of \$285,239,393 Rate \$.133 @ 98% collections