

## Orange County Water Control & Improvement District No. 2

### Profit & Loss Budget Overview

May 2022 through April 2024

	<u>2022-2023 Budget</u>	<u>2023-2024 Budget</u>	<u>Increase (Decrease)</u>	<u>% CHANGE</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>3999 Fees for Water &amp; Sewer</b>				
4000 Water fees	920,004.00	1,536,967.56	616963.56	67.06%
4050 Sewer fees	759,996.00	1,065,669.72	305673.72	40.22%
<b>Total 3999 Fees for Water &amp; Sewer</b>	<u>1,680,000.00</u>	<u>2,602,637.28</u>	<u>922637.28</u>	<u>54.92%</u>
<b>4001 Other Charges</b>				
4010 Disconnection/Reconnection	21,996.00	21,999.96	3.96	0.02%
4020 Late Charges	39,000.00	40,500.00	1500.00	3.85%
4030 Tapping fees	6,996.00	9,999.96	3003.96	42.94%
<b>Total 4001 Other Charges</b>	<u>67,992.00</u>	<u>72,499.92</u>	<u>4507.92</u>	<u>6.63%</u>
4140 Service charges & misc. in	20,004.00	9,999.96	(10004.04)	-50.01%
<b>Total Income</b>	<u>1,767,996.00</u>	<u>2,685,137.16</u>	<u>917141.16</u>	<u>51.87%</u>
<b>Gross Profit</b>	1,767,996.00	2,685,137.16	917141.16	51.87%
<b>Expense</b>				
<b>6100 Water Expenses</b>				
<b>6101 PAYROLL EXPENSES</b>				
6111 Hourly Time	92,952.00	103,088.16	10136.16	10.9%
6111.1 Water Cert	276.00	275.04	(0.96)	-0.35%
6111.2 Call-Out	2,004.00	2,000.04	(3.96)	-0.2%
6111.4 Water OT	7,416.00	5,473.92	(1942.08)	-26.19%
6111.5 Water Vacation	4,056.00	5,347.44	1291.44	31.84%
6111.6 WATER SICK TIME	0.00	4,800.00	4800.00	0.0%
<b>Total 6101 PAYROLL EXPENSES</b>	<u>106,704.00</u>	<u>120,984.60</u>	<u>14280.60</u>	<u>13.38%</u>
6105 Testing of Water Samples	4,404.00	4,400.04	(3.96)	-0.09%
6110 TCEQ COMPLIANCE COSTS	9,000.00	20,538.12	11538.12	128.2%
6114 Electricity	27,000.00	39,000.00	12000.00	44.44%
6133 - CENTERPOINT	0.00	6,099.96	6099.96	0.0%
<b>6135 Maintenance &amp; repairs</b>				
6135.1 Vehicle maintenance	12,504.00	12,500.04	(3.96)	-0.03%
6135 Maintenance & repairs - Other	996.00	0.00	(996.00)	-100.0%
<b>Total 6135 Maintenance &amp; repairs</b>	<u>13,500.00</u>	<u>12,500.04</u>	<u>(999.96)</u>	<u>-7.41%</u>
6142 Chemicals	24,996.00	30,000.00	5004.00	20.02%
6143 Small Tools (Water)	3,600.00	3,600.00	0.00	0.0%
6144 Maintenance & Repair-Mat'l	93,000.00	99,999.96	6999.96	7.53%
<b>Total 6100 Water Expenses</b>	<u>282,204.00</u>	<u>337,122.72</u>	<u>54918.72</u>	<u>19.46%</u>
<b>6200 Sewer Expenses</b>				
<b>6201 Payroll Expenses</b>				
6211 Hourly Time	156,828.00	170,164.68	13336.68	8.5%
6211.1 Sewer Cert	276.00	275.04	(0.96)	-0.35%
6211.2 Call-Out	996.00	999.96	3.96	0.4%
6211.4 Sewer OT	8,436.00	6,544.32	(1891.68)	-22.42%
6211.5 Sewer Vacation	10,848.00	12,483.00	1635.00	15.07%
6211.6 SEWER SICK TIME	2,004.00	2,000.04	(3.96)	-0.2%
<b>Total 6201 Payroll Expenses</b>	<u>179,388.00</u>	<u>192,467.04</u>	<u>13079.04</u>	<u>7.29%</u>

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<b>6202 Maintenance &amp; Repairs</b>				
6202.1 Vehicle maintenance	6,000.00	12,500.04	6500.04	108.33%
6202 Maintenance & Repairs - Other				
<b>Total 6202 Maintenance &amp; Repairs</b>	6,000.00	12,500.04	6500.04	108.33%
<b>6205 Testing of Wastewater</b>	24,996.00	30,000.00	5004.00	20.02%
<b>6210 TCEQ Compliance Costs</b>	9,996.00	0.00	(9996.00)	-100.0%
<b>6233 - CENTERPOINT</b>	0.00	6,800.04	6800.04	0.0%
<b>6235 Sludge removal fees</b>	50,004.00	60,000.00	9996.00	19.99%
<b>6242 Chemicals</b>	26,004.00	60,000.00	33996.00	130.73%
<b>6243 Small tools</b>	3,600.00	3,600.00	0.00	0.0%
<b>6244 Maintenance Repairs-Mat'l</b>	90,000.00	90,000.00	0.00	0.0%
<b>6245 Degreaser</b>	12,000.00	12,000.00	0.00	0.0%
<b>6246 Electricity</b>	50,004.00	51,999.96	1995.96	3.99%
<b>6247 EQUIPMENT RENTAL</b>	5,004.00	5,000.04	(3.96)	-0.08%
<b>Total 6200 Sewer Expenses</b>	456,996.00	524,367.12	67371.12	14.74%
<b>6250 Administrative expenses</b>				
<b>6301 Payroll Expenses</b>				
6311 Longevity	3,000.00	3,660.00	660.00	22.0%
6311.0 Admin Hourly Wages	123,264.00	128,691.36	5427.36	4.4%
6311.2 Admin OT	5,472.00	8,445.96	2973.96	54.35%
6311.3 Admin Vacation	508.00	7,131.60	6623.60	1,303.86%
6311.6 ADMIN SICK TIME	0.00	3,699.96	3699.96	0.0%
6312 Payroll taxes	31,800.00	34,500.00	2700.00	8.49%
6313 Group insurance	181,752.00	192,000.00	10248.00	5.64%
6314 Retirement	24,936.00	27,000.00	2064.00	8.28%
<b>Total 6301 Payroll Expenses</b>	370,732.00	405,128.88	34396.88	9.28%
6310 Directors' fee	9,000.00	9,000.00	0.00	0.0%
6315 TCEQ Fee	0.00	9,000.00	9000.00	0.0%
<b>6319 Professional Fees</b>				
6320 Legal	20,004.00	21,000.00	996.00	4.98%
6321 Accounting and audit	20,004.00	20,000.04	(3.96)	-0.02%
6322 Engineering	30,000.00	39,999.96	9999.96	33.33%
6319 Professional Fees - Other				
<b>Total 6319 Professional Fees</b>	70,008.00	81,000.00	10992.00	15.7%
<b>6325 Office expense</b>				
6325.1 Postage & freight	8,496.00	7,500.00	(996.00)	-11.72%
6325.2 FILING FEES	156.00	150.00	(6.00)	-3.85%
6325.3 MISC. EXPENSE				
6328 Fiscal Agent Fees	300.00	600.00	300.00	100.0%
6329 Software Support	11,004.00	12,000.00	996.00	9.05%
MONTHLY BANK FEE	552.00	24,999.96	24447.96	4,428.98%
6325 Office expense - Other	43,000.00	27,000.00	(16000.00)	-37.21%
<b>Total 6325 Office expense</b>	63,508.00	72,249.96	8741.96	13.77%
6326 Annual employee rec. day	3,504.00	3,500.04	(3.96)	-0.11%
6327 Training & Certification	5,004.00	5,000.04	(3.96)	-0.08%

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<b>Total 6250 Administrative expenses</b>	521,756.00	584,878.92	63122.92	12.1%
<b>6330 General expenses</b>				
<b>6331 Internet</b>	2,700.00	2,499.96	(200.04)	-7.41%
<b>6340 Gasoline</b>	29,004.00	24,999.96	(4004.04)	-13.81%
<b>6341 Diesel</b>	504.00	9,000.00	8496.00	1,685.71%
<b>6351 Telephone</b>	12,000.00	12,999.96	999.96	8.33%
<b>6352 Utilities</b>	8,196.00	9,000.00	804.00	9.81%
<b>6353 Insurance</b>	33,996.00	33,999.96	3.96	0.01%
<b>6359 Uniforms</b>	6,504.00	6,500.04	(3.96)	-0.06%
<b>6363 Fiscal Agent's Fee</b>	504.00	500.04	(3.96)	-0.79%
<b>6364 Bad Debt Expense</b>	5,781.00	7,000.00	1219.00	21.09%
<b>Total 6330 General expenses</b>	<u>99,189.00</u>	<u>106,499.92</u>	<u>7310.92</u>	<u>7.37%</u>
<b>Total Expense</b>	<u>1,360,145.00</u>	<u>1,552,868.68</u>	<u>192723.68</u>	<u>14.17%</u>
<b>Net Ordinary Income</b>	407,851.00	1,132,268.48	724417.48	177.62%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>4100 Interest income</b>	3,600.00	30,000.00	26400.00	733.33%
	<u>3,600.00</u>	<u>30,000.00</u>	<u>26400.00</u>	<u>733.33%</u>
<b>Other Budgeted Amounts</b>				
<b>6400 Capital &amp; Debt Service</b>				
<b>6333 Debt Service</b>				
<b>6360 Interest Paid on bonds</b>	100,428.00	98,774.00	(1654.00)	-1.65%
<b>6492 Principal Paid on Bonds</b>	100,000.00	220,000.00	120000.00	120.0%
<b>Total 6333 Debt Service</b>	<u>200,428.00</u>	<u>318,774.00</u>	<u>118346.00</u>	<u>59.05%</u>
<b>6350 Capital purchases</b>				
<b>6410 Water Meters</b>	2,796.00	2,799.96	3.96	0.14%
<b>6425 GOLDEN TRIANGLE POLYMERS</b>				
<b>6455 HMGP TDEM GENERATORS</b>	272,712.00	0.00	(272712.00)	-100.0%
<b>6456 2021A DWSRF 62901 EXPENSES</b>	249,999.96	1,037,880.00	787880.04	315.15%
<b>6457 2021B CWSRF 73894 EXPENSES</b>	155,000.04	506,000.04	351000.00	226.45%
<b>6460 - EDA/FEMA PROJECT</b>	4,630,500.00	2,570,013.84	(2060486.16)	-44.5%
<b>6466 equipment purchases</b>	95,000.04	65,000.04	(30000.00)	-31.58%
<b>HMGP DAYTON STREET GENERATOR</b>	0.00	159,500.04	159500.04	159,500.04%
<b>LIFT STATION REHAB 2023</b>	0.00	204,000.00	204000.00	204,000.0%
<b>Total 6350 Capital purchases</b>	<u>5,406,008.04</u>	<u>4,545,193.92</u>	<u>(860814.12)</u>	<u>-15.92%</u>
<b>Total 6400 Capital &amp; Debt Service</b>	<u>5,606,436.04</u>	<u>4,863,967.92</u>	<u>(742468.12)</u>	<u>-13.24%</u>
<b>Total Other Expense</b>	<u>5,606,436.04</u>	<u>4,863,967.92</u>	<u>(742468.12)</u>	<u>-13.24%</u>
<b>Net Other Income</b>	<u>-5,602,836.04</u>	<u>-4,833,967.92</u>	<u>768868.12</u>	<u>-13.72%</u>
<b>Net Income</b>	<u><u>-5,194,985.04</u></u>	<u><u>-3,701,699.44</u></u>	<u><u>1493285.60</u></u>	<u><u>-28.74%</u></u>