

AGENDA
HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 92

Notice is hereby given that the Board of Directors of Harris County Water Control and Improvement District No. 92 will meet in regular session, open to the public, at 2:00 p.m. on Monday, January 5, 2026 at 1911 Bellchase, Spring, Texas, a meeting place inside the District, at which meeting the following items will be considered:

1. Public comments;

The District has adopted a policy regarding public comment. A copy of this policy will be available at the meeting. All those wishing to address the Board during the public comment period shall indicate a desire to address the Board on the applicable sign-in sheets provided. Public comments are limited to three (3) minutes per person for a total of thirty (30) minutes.

2. Constable's report, including authorization of any necessary action;
3. Approve minutes and official records of Board of Directors' meetings held on December 1, 2025 and December 10, 2025;
4. Accept resignation of Director Roberts;
5. Bookkeeper's report, including authorization of payment of District bills and approval of investment report;
 - (a) Ratify Budget for the Fiscal Year Ending December 31, 2026
6. Engage Auditor for the FYE December 31, 2026 and December 31, 2027
7. Operator's report, including:
 - (a) status of meter access matter;
 - (b) authorization to terminate delinquent accounts;
 - (c) authorize 1-Million-Gallon Meter Replacement Policy
8. Amend District's Rate Order
9. Engineer's report, including:
 - (a) status of District projects;
 - (b) authorize advertisement for bids, change in scope, and project awards as necessary;
10. General District management items, including:
 - (a) Recreation Advisory Committee report, including discussion of park budget and project priorities, and consider taking necessary action related thereto;

- (b) garbage collection matters, as necessary;
- (c) other officer reports and related actions, as necessary;
- (d) discuss ADA matters;

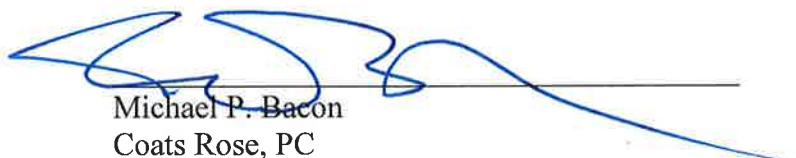
11. Attorney's report;
12. Such other matters as may come before the Board.

If, during the course of the meeting covered by this Notice, the Board should determine that a closed or executive session of the Board should be held or is required in relation to any agenda item included in this Notice, then such closed or executive meeting or session, as authorized by the Texas Open Meetings Act, Texas Government Code, Chapter 551, as amended (the "Act"), will be held by the Board at the date, hour, and place given in this Notice concerning any and all subjects for any and all purposes permitted by Subchapter D of said Act.

Persons with disabilities who plan to attend this meeting and would like to request auxiliary aids or services are requested to contact the District's attorney at (713) 651-0111 at least three business days prior to the meeting so that appropriate arrangements can be made.

EXECUTED this 30 day of December 2025.

HARRIS COUNTY WATER CONTROL AND
IMPROVEMENT DISTRICT NO. 92



Michael P. Bacon
Coats Rose, PC
Attorney for the District

(DISTRICT SEAL)

Harris County WCID 92 WWTP

	Actuals as of <u>11/03/2025</u>	Budget <u>FYE 12/31/25</u>	Proposed Budget <u>FYE 12/31/26</u>
<u>Income</u>			
Harris County WCID 92	\$ 193,408.97	\$ 307,583.00	\$ 324,099.00
Montgomery County MUD 94	114,603.06	181,457.00	191,676.00
Total Income	\$ 308,012.03	\$ 489,040.00	\$ 515,775.00
<u>Fixed Expenses (based on ownership)</u>			
NHCRWA Fees for water used at plant	\$ 10,350.00	10,000.00	15,000.00
Laboratory Fees	11,954.85	14,600.00	14,600.00
Permit Fees	4,070.73	6,700.00	6,700.00
Salaries & Wages	12,575.37	27,720.00	10,000.00
Payroll Taxes	1,060.56	2,125.00	1,000.00
Audit Fees	4,500.00	4,500.00	5,500.00
Bookkeeping Fees	4,728.06	5,400.00	5,400.00
Insurance	18,832.77	12,200.00	14,000.00
Utilities	62,700.92	52,000.00	80,000.00
Security Service	6,329.89	7,920.00	8,500.00
Total Fixed Expenses (based on ownership)	\$ 137,103.15	\$ 143,165.00	\$ 160,700.00
<u>Variable Expenses (based on connections)</u>			
Operator Fees	33,310.50	44,800.00	44,800.00
Repair & Maintenance	72,208.95	125,000.00	125,000.00
Mowing	3,600.00	3,600.00	4,500.00
Belt Press Operations	28,080.00	42,000.00	42,000.00
Sludge Removal	36,988.40	50,000.00	58,000.00
Chemicals	16,043.06	22,000.00	22,000.00
Telephone Expense	281.25	375.00	375.00
Engineering	11,517.50	25,000.00	25,000.00
Generator Rental	0.00	32,400.00	32,400.00
Other Expenses	715.95	700.00	1,000.00
Variable Expenses (based on connections)	\$ 202,745.61	\$ 345,875.00	\$ 355,075.00
Total Expenses	\$ 339,848.76	\$ 489,040.00	\$ 515,775.00
Net Gain	\$ (31,836.73)	\$ 0.00	\$ 0.00

Harris County WCID 92

	Actuals as of <u>11/03/2025</u>	Budget <u>FYE 12/31/25</u>	Proposed Budget <u>FYE 12/31/26</u>
DISTRICT REVENUE			
Water Revenue	\$ 171,104.77	\$ 254,000.00	\$ 254,000.00
Water Tap Connection Fees	53,444.50	0.00	0.00
NHCRWA Collections	263,081.12	460,000.00	400,000.00
Backflow Inspections	525.00	0.00	1,200.00
Sewer Revenue	156,652.12	215,000.00	215,000.00
inspections	8,362.50	4,000.00	9,500.00
Garbage Service Revenue	391,055.22	508,800.00	526,600.00
Security Service	196,720.36	261,250.00	262,000.00
Maintenance Taxes	446,459.61	405,050.00	481,842.00
Penalty and Interest	24,978.18	35,000.00	33,000.00
Termination/Reconnection Fees	12,470.83	16,000.00	16,000.00
Application Fees	2,525.00	5,000.00	4,000.00
Interest Income	51,073.45	60,000.00	76,000.00
TOTAL DISTRICT REVENUE	\$ 1,778,452.66	\$ 2,224,100.00	\$ 2,279,142.00
CLUB REVENUE			
Recreation Fees	\$ 161,771.90	\$ 216,000.00	\$ 216,000.00
Club Rental Income	2,415.08	900.00	3,000.00
Keys and Tags	0.00	300.00	300.00
Maintenance Tax	60,000.00	60,000.00	60,000.00
Miscellaneous Income	17,300.00	100.00	100.00
TOTAL CLUB REVENUE	\$ 241,486.98	\$ 277,300.00	\$ 279,400.00
TOTAL REVENUE	\$ 2,019,939.64	\$ 2,501,400.00	\$ 2,558,542.00
WATER EXPENSES			
Laboratory Fees	\$ 1,725.75	\$ 3,000.00	\$ 3,000.00
Permit Fees	3,800.00	3,870.00	3,870.00
NHCRWA Fees	298,126.20	440,000.00	410,000.00
Operator Expense	30,097.20	40,000.00	40,200.00
Repairs and Maintenance	173,824.75	185,000.00	200,000.00
Chemicals	3,863.18	6,000.00	6,000.00
Telephone Expense	562.50	750.00	750.00
Utilities	50,834.66	45,000.00	60,000.00
Tap Connection Expense	28,006.65	0.00	0.00
Inspection Expense	0.00	1,000.00	0.00
SEWER EXPENSES			
Sewer Plant Expenses	185,898.54	307,583.00	324,099.00
Repairs and Maintenance	10,166.53	50,000.00	25,000.00
Sludge Removal	0.00	2,500.00	2,500.00
Inspection Expenses	4,677.50	4,800.00	5,000.00
DISTRICT EXPENSES			
Director Fees	14,586.00	22,100.00	22,100.00
Salaries - General Manager	39,899.92	33,000.00	0.00
Salaries - Maintenance	36,979.60	45,000.00	49,000.00
Reimbursement for Belt Press Operations/Mowing	(27,225.00)	(35,000.00)	(35,000.00)
Insurance - Employee Health	5,059.01	5,520.00	5,520.00

Payroll Tax Expense	14,471.78	13,500.00	5,688.00
Legal Fees	55,357.13	60,000.00	75,000.00
Audit Fees	14,250.00	14,750.00	15,750.00
Engineering Fees	40,959.08	40,000.00	50,000.00
Election Expense	7,523.00	25,000.00	5,000.00
TCEQ Regulatory Assessment	0.00	2,345.00	3,320.00
Other Operator Expenses	43,846.27	48,000.00	55,000.00
Bookkeeping Fees	15,815.04	18,800.00	18,800.00
Secretarial Services	1,900.00	4,000.00	0.00
M & R - Other	5,128.95	8,500.00	8,500.00
Legal Notices	0.00	500.00	500.00
Office Expense	7,714.58	3,800.00	9,000.00
Fuel	3,278.61	5,000.00	5,000.00
Auto Repairs & Maintenance	379.06	1,950.00	1,950.00
Postage	244.50	0.00	500.00
Telephone Expense	1,897.02	2,400.00	2,400.00
Insurance	(839.00)	13,000.00	13,000.00
Travel Expenses	0.00	500.00	500.00
Registration/Membership Fees	750.00	750.00	750.00
Other Expenses	3,395.99	4,500.00	4,500.00
Communications/Internet Expense (Blackboard)	4,841.33	8,000.00	8,000.00
Termination/Reconnection/NSF	12,711.26	15,000.00	15,000.00
Security Expense	211,011.59	209,300.00	218,500.00
Garbage Expense	389,584.88	508,800.00	526,600.00

TOTAL DISTRICT EXPENSE	\$ 1,695,104.06	\$ 2,168,518.00	\$ 2,165,297.00
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CLUB EXPENSES

Salaries - General Manager	\$ 16,834.58	\$ 33,000.00	\$ 0.00
Salaries - Maintenance	49,789.76	60,000.00	65,000.00
Salaries - Cleaning	8,312.50	7,900.00	8,400.00
Salaries - Gatekeeper	21,570.34	19,000.00	22,000.00
Pool Management Services	96,884.80	65,000.00	95,800.00
Insurance - Employee Health	2,491.83	2,800.00	2,800.00
Payroll Tax Expense	3,403.22	7,020.00	7,632.00
Clubhouse Rep	35,223.75	0.00	56,400.00
Bookkeeping Fees	9,950.00	11,940.00	11,940.00
Meeting Facility Repairs and Maintenance	11,857.77	8,000.00	8,000.00
Pool Repair and Maintenance	8,246.01	5,000.00	20,000.00
Equipment Repair and Rental	0.00	600.00	600.00
Grounds Maintenance	10,824.21	5,500.00	10,000.00
Office Expense	830.23	3,000.00	1,500.00
Fuel	1,570.70	2,400.00	2,400.00
Auto Maintenance and Repair	1,314.32	700.00	700.00
Tools and Equipment	446.59	1,000.00	1,000.00
Pay Phone/Telephone Expense	1,833.00	1,400.00	2,000.00
Utilities	13,844.24	12,000.00	19,500.00
Community Functions	0	1,300.00	1,300.00
Security (constable)	43,448.52	43,420.00	45,000.00

TOTAL CLUB EXPENSE	\$ 338,676.37	\$ 290,980.00	\$ 381,972.00
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CAPITAL OUTLAY

Capital Outlay - Office	\$ 584.40	\$ 0.00	\$ 0.00
Capital Outlay - REC Facility Rehab	59,375.80	40,000.00	0.00
WWTP - Construction	59,375.80	0.00	303,550.00

WWTP - Engineering	0.00	0.00	60,710.00
Playground Equipment	0.00	0.00	140,000.00
TOTAL CAPITAL OUTLAY EXPENSE	\$ 119,336.00	\$ 40,000.00	\$ 504,260.00
TOTAL EXPENSES	\$ 2,153,116.43	\$ 2,499,498.00	\$ 3,051,529.00
OPERATING GAIN(LOSS)	\$ (133,176.79)	\$ 1,902.00	\$ (492,987.00)

TAXPAYER IMPACT STATEMENT###

	Current Budget Fiscal Year Ending [Month Year]**	Proposed Budget Fiscal Year Ending [Month Year]**	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$485 18	\$500 66	\$485 18

*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$[] per \$100 of assessed value. Average homestead values are determined by the county appraisal district. All estimates above were prepared utilizing the average resident homestead value as of the time that the District's most recent Truth in Taxation worksheet was prepared in accordance with the Texas Water Code.

**Average tax bill estimates for the current and proposed budgets reflect those taxes necessary to fund the operations and maintenance tax revenues stated in the applicable budget.

***This column estimates the operations and maintenance taxes to be paid on the average homestead if the proposed budget generates the same amount of operations and maintenance tax revenues as the current budget.

DISCLAIMER: This statement is prepared pursuant to Texas Government Code, Section 551.043(c) as amended by House Bill 1522, 89th regular session. This District has used Texas Water Code equivalent calculations in place of the Tax Code, Chapter 26 "no-new-revenue tax rate" referenced in HB 1522 and has used average the homestead value as required by Texas Water Code Section 49.236 rather than the median homestead values specified in HB 1522. These modifications are necessary because the referenced Tax Code provisions do not apply to the District.

Instructions for Preparation: This form is to be prepared by the Bookkeeper for the District and provided to the Attorney and Legal Assistant, along with the proposed budget, at least 10 days prior to the date of the meeting at which the proposed budget will be considered. Please note that the rates utilized below may not conform exactly to the O/M rate levied by the Board. The average homestead value should be the same for all calculations and should be the average resident homestead value shown in the most recent truth in taxation worksheet prepared by the Tax Assessor Collector on behalf of the District.

Taxes for Current Budget and No-New-Revenue Tax Rate Budget:

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	X	O/M Tax Rate Used to Produce Projected O/M Levy in Current Budget
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Taxes for Proposed Budget:

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	X	O/M Tax Rate Used to Produce Projected O/M Levy in Proposed Budget
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If the district does not levy an operations and maintenance tax to fund its operating budget, the above table and footnotes should be replaced with the following statement: [The][Name of District] does not levy an operations and maintenance tax to fund its operations and maintenance budget, and the proposed operations and maintenance budget will not impact the property tax bill of a homestead within the boundaries of the [name of district].

If the district does not contain any resident homesteads as of the most recent certified values received from the CAD, the above table and footnotes should be replaced with the following statement: The proposed budget will have no impact on the property tax bill for an average resident homestead as there are currently no properties that qualify for a residential homestead exemption within the boundaries of [name of district] as of the date of the most recent certified values provided by [APPRAISAL DISTRICT].