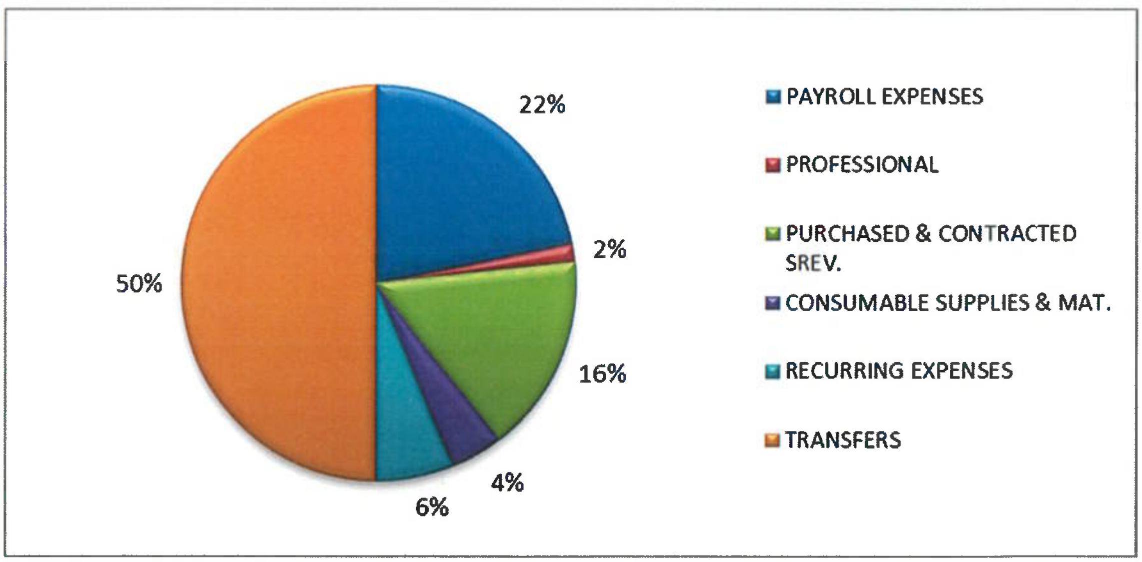
Harris County Water Control & Improvement

District No. 1

2020 - 2021

Budget



Prepared by Mark Taylor, September 10, 2020

REVENUE	2020-21	REVENUE		
	APPROVED			
WATER REVENUE	1,372,500			
SEWER REVENUE	1,033,000			
PENALTIES	56,000			
INTEREST ON INVESTMENT	6,000			
WATER TAPS	3,500			
SEWER TAPS	3,500			
RECONNECTION FEES	6,000		Tax Roll	Per Hundred
PULL METER FEE	400		327,800,000	3,278,000
STP FEES	2,000			
HCFWSD #1B	83,000		Collection %	100%
WATER INSPECTION FEES	600			
SEWER INSPECTION FEES	600		Total Tax .34	1,092,229.60
RETURNED CHECK FEE	800			
ALLOWANCE FOR WRITE-OFFS	(20,000)		Debt Service .249	816,222.00
MAINTENANCE TAX	298,298		M & O Tax .091	298,298.00
ESTIMATED REVENUE	2,846,198	2,846,198		
CD TOTALS				
CONSTRUCTION FUND CDs	0			
TAX DEBT SERVICE FUND CDs	221,933			
MAINT. FUND CDs	3,159,133			
STP FUND CDs	0			
CD TOTALS	3,381,066	3,381,066		
OTHER				
TAX REVENUE FOR DEBT SERVICE	816,222			
TOTAL	816,222	816,222		
ESTIMATED BOOK BALANCES 10/01/20				
CONSTRUCTION FUND EST.	303,206			
BOND CONSTRUCTION FUND EST.	5,275,066			
TAX DEBT SERVICE FUND	822,468			
MAINT. FUND EST.	235,266			
STP FUND	108,202			
BOOK BALANCE TOTALS	6,744,208	6,744,208		
TOTAL		13,787,694		

Revenue Worksheet

REVENUE	2017-18 APPROVED	2018-19 APPROVED	2019-20 APPROVED	2020-21 APPROVED	2020-21 VS. 2019-20	
WATER REVENUE	1,170,000	1,237,500	1,305,000	1,372,500	67,500	add .50 to 6.00
SEWER REVENUE	979,000	1,006,000	1,033,000	1,033,000	-	
PENALTIES	54,000	56,000	56,000	56,000	-	
INTEREST ON INVESTMENT	3,200	24,500	36,000	6,000	(30,000)	Lower Interest Rates
WATER TAPS	3,500	3,500	3,500	3,500	-	
SEWER TAPS	3,500	3,500	3,500	3,500	-	
RECONNECTION FEES	6,000	6,000	6,000	6,000	-	
PULL METER FEE	800	400	400	400	-	
STP FEES	2,000	2,000	2,000	2,000	-	
HCFWSD #1B	79,000	81,000	83,000	83,000	-	
WATER INSPECTION FEES	600	600	600	600	-	
SEWER INSPECTION FEES	1,200	600	600	600	-	
RETURNED CHECK FEE	800	800	800	800	-	
ALLOWANCE FOR WRITE-OFFS	(10,000)	(20,000)	(20,000)	(20,000)	-	Billing Errors
MAINTENANCE TAX	264,100	314,234	301,152	298,298	(2,854)	Value X .091 per 100
BOND REIMBURSEMENT TO MAINT. FUND	-	-	-	-	-	None This Year
ESTIMATED REVENUE	2,557,700	2,716,634	2,811,552	2,846,198	34,646	
TAX DEBT SERVICE FUND CDs	216,499	216,824	217,996	221,933		
MAINT. FUND RESERVE	609,155	1,623,988	2,526,521	3,159,133		
STP FUND CDs						
CD TOTALS	825,654	1,840,812	2,744,517	3,381,066		
TAX REVENUE FOR DEBT SERVICE	818,710	796,695	806,928	816,222		
TOTAL						
ESTIMATED BOOK BALANCES 10 - 01	10/1/2017	10/1/2018	10/1/2019	10/1/2020		
CONSTRUCTION FUND	2,100	326,067	422,199	303,206		
BOND CONSTRUCTION FUND EST.	7,458,765	6,947,516	5,641,808	5,275,066		
TAX DEBT SERVICE FUND	753,975	789,062	766,504	822,468		
MAINT. FUND	1,281,269	683,756	211,639	235,266		
STP FUND	101,045	105,096	106,524	108,202		
BOOK BALANCE TOTALS	9,597,154	8,851,497	7,148,674	6,744,208		
TOTAL	13,799,218	14,205,639	13,511,671	13,787,694		

* HCAD Property Value Estemate $327,806,589.00

DEPARTMENT: 6100 WATER	2018-19	2019-20	2020-21	2020-21	
	APPROVED	APPROVED	APPROVED	VS.	
ACCOUNT CLASSIFICATION	BUDGET	BUDGET	BUDGET	2019-20	
PAYROLL EXPENSES					
6111 SALARIES	176,978	215,517	219,828	4,310	2% cost of living
6112 RETIREMENT	24,777	30,172	30,776	603	14% of Salary, Elected Rate
6112A LIFE INS.	600	600	600	-	
6113 GROUP INSURANCE	56,785	62,845	64,730	1,885	3% Increase
6114 EMPLOYERS FICA TAX	13,530	16,487	16,817	330	7.65% of Salary
6115 WORKERS COMP.	5,629	4,095	4,177	82	1.9% of Salary
TOTAL	278,299	329,717	336,927	7,211	
PURCHASED & CONTRACTED SERV.					
6100 PURCHASED WATER	590,000	501,500	526,575	25,075	5% Increase
6134 CONTRACT LABOR	22,500	25,000	25,000	-	Asphalt / SCADA
6135 MAINT & REPAIRS	7,500	7,500	8,625	1,125	15% increase
TOTAL	620,000	534,000	560,200	26,200	
				-	
CONSUMABLE SUPPLIES & MATERIALS				-	
6141 FUEL & LUBRICANT	11,000	12,100	10,890	(1,210)	Lower Fuel cost
6142 CHEMICALS	4,500	7,300	8,103	803	11% Increase
6143 SMALL TOOLS	1,400	1,400	1,400	-	
6144 REPAIR & MAINT. MAT.	40,000	40,000	40,000	-	
6145 METER EXPENSE	21,000	23,000	12,500	(10,500)	Meter Cost and System Maintenance Less Next Year
6149 OTHER CON. SUPPLIES	4,500	4,500	5,175	675	15% Increase
				-	
TOTAL	82,400	88,300	78,068	(10,232)	
				-	
RECURRING & OPERATING EXPENSES				-	
6153 INS. & SECURITY BONDS	18,860	21,218	23,870	2,652	12.5% Rate Increases
6157 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6159 OTHER (EDUCATION)	6,350	6,350	6,350	-	
6159A PYMTS. TO SUB. DIST.	11,021	14,250	10,421	(3,828)	18.4M in Groundwater Credits, Less Than Last Year
6159B PYMTS. HEALTH DEPT.	3,000	3,000	3,000	-	
				-	
TOTAL	41,231	46,818	45,642	(1,176)	
				-	
6100 TOTAL	1,021,930	998,834	1,020,837	22,003	2% Increase

DEPARTMENT: 6200 WASTEWATER					
	2018-19	2019-20	2020-21	2020-21	
ACCOUNT CLASSIFICATION	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2019-20	
PAYROLL EXPENSES					
6211 SALARIES	242,452	282,301	287,947	5,646	2% cost of living
6212 RETIREMENT	33,946	39,525	40,315	790	14% of Salary, Elected Rate
6212A LIFE INSURANCE	800	800	800	-	
6213 GROUP INSURANCE	56,785	62,845	64,730	1,885	3% increase
6214 EMPLOYERS FICA TAX	18,650	21,596	22,028	432	7.65% of Salary
6215 WORKERS COMP.	2,843	3,388	3,455	68	1.2% of Salary
				-	
TOTAL	355,476	410,454	419,276	8,822	
				-	
PURCHASED & CONTRACTED SERV.				-	
6234 CONTRACT LABOR	121,000	169,400	188,034	18,634	11% Increase in Sludge Hauling
6235 MAINT. AND REPAIRS	6,500	12,610	13,241	631	5% increase
				-	
TOTAL	127,500	182,010	201,275	19,265	
				-	
CONSUMABLE SUPPLIES & MATERIAL				-	
6241 FUEL & LUBRICANT	13,000	14,300	12,870	(1,430)	Lower fuel cost
6242 CHEMICALS	58,429	59,597	60,789	1,192	2% Chemical Cost Increases
6243 SMALL TOOLS	1,400	1,400	1,400	-	
6244 REPAIR & MAINT. MAT.	36,000	30,600	26,010	(4,590)	15% less
6249 OTHER CON. SUPPLIES	4,500	4,500	5,175	675	15% Increase
				-	
TOTAL	113,329	110,397	106,244	(4,153)	
				-	
RECURRING OPERATING EXPENSES				-	
6253 INS. & SECURITY BONDS	18,860	21,218	23,870	2,652	12.5% Rate Increases
6257 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6259 OTHER (EDUCATION)	3,000	3,000	3,000	-	
6259A PMTS. TO TNRCC	36,750	36,750	36,750	-	
				-	
TOTAL	60,610	62,968	65,620	2,652	
				-	
6200 TOTAL	656,915	765,830	792,415	26,585	3.3% Increase

DEPARTMENT: 6300 OTHER					
CLASSIFICATION	2018-19 APPROVED BUDGET	2019-20 APPROVED BUDGET	2020-21 APPROVED BUDGET	2020-21 VS. 2019-20	
PAYROLL EXPENSES					
6310 DIRECTORS FEES	13,000	13,000	13,000	-	
6311 SALARIES	195,144	209,047	213,228	4,181	2% cost of living
6312 RETIREMENT	27,320	29,267	29,852	585	14% Elected Rate
6312A LIFE INSURANCE	600	600	600	-	
6313 GROUP INSURANCE	45,428	46,791	48,194	1,404	3% increase
6314 EMPLOYERS FICA TAX	15,352	15,659	15,972	313	7.65% of Salary
6315 WORKERS COMP.	2,843	2,090	2,132	42	1% of Salary
				-	
TOTAL	299,687	316,454	322,979	6,525	
				-	
PROFESSIONAL				-	
6320 LEGAL	21,000	24,500	24,500	-	
6321 AUDITING	21,571	23,150	25,465	2,315	10% increase
6322 ENGINEERING	22,000	22,000	22,000	-	
				-	
TOTAL	64,571	69,650	71,965	2,315	
				-	
PURCHASED & CONTRACTED SERV.				-	
6334 CONTRACT LABOR	23,300	26,800	27,604	804	IT Support, UDS, 3% Increase
6335 MAINT. & REPAIRS	5,500	5,500	5,500	-	
6338 LEGAL NOTICE	5,500	5,500	5,500	-	
				-	
TOTAL	34,300	37,800	38,604	804	
				-	
CONSUMABLE SUPPLIES				-	
6340 PRINTING & OFFICE MAT.	12,840	12,840	12,840	-	
6344 REPAIR & MAINT. MAT.	2,000	2,000	2,000	-	
6349 OTHER CON. SUPPLIES	7,500	7,500	7,500	-	
TOTAL	22,340	22,340	22,340	-	
				-	
RECURRING OPERATING EXPENSES				-	
6313 C. C. PROCESSING FEE	-	-	-	-	
6350 POSTAGE	11,000	11,000	11,000	-	
6351 TELEPHONE	12,219	14,662	17,595	2,932	Cost Increases, 20%
6352 UTILITIES	120,000	132,000	135,960	3,960	Adding Pumps at E. Houston 3%
6353 INS. & SECURITY BONDS	18,860	21,218	23,870	2,652	12.5% Rate Increases
6354 TRAVEL & PER DIEM	3,400	3,400	3,400	-	
6357 RENT & LEASE EQUIP.	7,000	7,000	7,000	-	
6359 OTHER	4,200	4,200	4,200	-	
6359A PMT. TO TWCA				-	
				-	
TOTAL	176,679	193,480	203,025	9,545	
6300 TOTAL	597,577	639,724	658,913	19,189	2.9% Increase

	2018-19 APPROVED BUDGET	2019-20 APPROVED BUDGET	2020-21 APPROVED BUDGET	2020-21 VS. 2019-20	
TOTAL BUDGET	2,276,423	2,404,388	2,472,165	67,777	2.7% Increase Overall
DEPARTMENT: 6300 OTHER					
CLASSIFICATION					
2120 PAYMENTS AMI METERS	117,365	117,365	117,365	-	
3913 DEBT SERV. FUND				-	
3914 TRANS. TO CONST. FUND	1,540,000	250,000	2,247,200	1,997,200	E. Houston Well, SSO for 2021, Lift Station Rehab: Corley and Highland Woods, Water Line Rehab: Thompson and Main
3915 CAPITOL OUTLAY	45,000	129,000	124,000	(5,000)	Reskinning Barn and New Doors + 1 Truck / and 20k Contingency
				-	
TOTAL	1,702,365	496,365	2,488,565	1,992,200	
				-	
6300 TOTAL	2,299,942	1,136,089	3,147,478	2,011,389	
				-	
				-	
TOTAL OPERATING BUDGET	3,978,788	2,900,753	4,960,730	2,059,977	
ESTIMATED REVENUE	2,716,634	2,811,552	2,846,198	34,646	
TOTAL BUDGETED EXPENDITURES	3,978,788	2,900,753	4,960,730	2,059,977	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	(1,262,153)	(89,201)	(2,114,532)	(2,025,331)	
ESTIMATED BOOK BAL 10-1-20				235,266	
MAINT. FUND CD				3,159,133	
ESTIMATED BAL TOTAL 10-1-20				3,394,399	
FUND BAL. SEPT. 30, 2021				1,279,867	

REVENUE			
EST FUND BALANCE 10/1/2020	303,206		
INTEREST	165		
TRANSFER FROM MAINT. FUND 2020 - 2021	2,248,000		
TOTAL REVENUE			2,551,371
EXPENDITURES			
CONSTRUCTION COST			
E. HOUSTON WATER PLANT PROJECT	1,980,000		
2020-21 SSO, FOG and Manhole Cleaning Program	32,500		
Lift Station Rehab: Corley & Highland Woods	55,000		
Water Lines, Thopmson & Wallisville, Main & Wallisville	179,700		
TOTAL CONSTRUCTION COST		2,247,200	
ENGINEERING COST WATER PLANT PROJECT	198,000		
OTHER COST WATER PLANT PROJECT	99,000		
ENGINEERING COST SSO 2020	5,000		
TOTAL ENGINEERING COST		302,000	
TOTAL EXPENDITURES			2,549,200
EXCESS / (DEFICIENCY)			2,171
REVENUE OVER EXPENDITURES			
CONSTRUCTION FUND BALANCE 9-30-21			2,171

REVENUE			
FUND BALANCE 10/01/2020	5,275,066		
INTEREST	9,600		
TOTAL REVENUE			5,284,666
EXPENDITURES			
CONSTRUCTION COST			
Digester at WWTP		3,300,000	
Water Tower Renovations		425,000	
Water Line Rehabilitation: East Houston, N. Prairie,		1,690,000	
Clear Lake, Wallisville, Magnolia, Maple, Stratford			
and Woodhaven			
		5,415,000	
ENGINEERING COST			
Basic Engnineering Cost			
Digester at WWTP		271,728	
Water Tower Renovations		51,085	
Water Line Rehabilitation		154,000	
Special Engnineering Cost			
Digester at WWTP		190,500	
Water Tower Renovations		62,500	
Water Line Rehabilitation		143,500	
TOTAL ENGINEERING COST		873,313	
TOTAL EXPENDITURES			6,288,313
Balance Due			6,288,313
EXCESS / (DEFICIENCY)			-1,003,647
REVENUE OVER EXPENDITURES			
FUND BALANCE 9-30-21			(1,003,647)
Plus FEMA Proceeds			3,662,635
Total			2,658,988

REVENUE			
FUND BALANCE 10-01-21	2,658,988		
INTEREST	6,900		
TOTAL REVENUE			2,665,888
EXPENDITURES			
CONSTRUCTION COST			
Water Lines:			
West Houston, E. San Jacinto	No Estimates at This Time		
E Wallisville, Prairie, Dana			
TOTAL CONSTRUCTION COST		0	
ENGINEERING COST			
Basic Engineering Cost			
Special Engineering Cost			
TOTAL ENGINEERING COST		0	
TOTAL EXPENDITURES			0
EXCESS / (DEFICIENCY)			2,665,888
REVENUE OVER EXPENDITURES			
BOND FUND BALANCE 9-30-20			2,665,888

Debt Service Fund

	TAX DEBT SERVICE FUND 2016-2017	TAX DEBT SERVICE FUND 2017-2018	TAX DEBT SERVICE FUND 2018-2019	TAX DEBT SERVICE FUND 2019-2020	TAX DEBT SERVICE FUND 2020-2021
REVENUE					
TAX RATE PER HUNDRED	0.22	0.41	0.36	0.36	0.34
TAXES	522,500	1,082,810	1,110,930	1,108,080	1,092,230
PENALTY AND INTEREST	11,000	11,000	11,000	11,000	11,000
INTEREST ON INVESTMENT	1,000	1,000	1,000	19,200	1,800
TOTAL REVENUE	534,500	1,094,810	1,122,930	1,138,280	1,105,030
EXPENDITURES					
TAX A/C FEES	9,600	9,600	11,700	11,700	11,700
HARRIS COUNTY A/D	7,500	7,500	7,500	7,500	7,500
DATA PROCESSING	5,000	5,000	5,000	5,000	5,000
POSTAGE	4,700	4,700	4,700	4,700	4,700
LEGAL NOTICES	1,500	1,500	1,500	1,500	1,500
LEGAL FEES	8,000	8,000	8,500	8,500	8,500
SAMCO	2,500	2,500	2,500	2,500	2,500
DEBT SERVICE					
PRINCIPAL	2017	2018	2019	2020	2021
2013 TAX BONDS	210,000	215,000	225,000	230,000	240,000
2017 TAX BONDS		170,000	305,000	315,000	320,000
INTEREST					
2013 TAX BONDS	40,300	36,050	31,650	25,950	18,900
2017 TAX BONDS		388,288	237,170	227,870	218,345
TOTAL BOND PAYMENTS 2020		809,338	798,820	798,820	797,245
FISCAL CHARGES	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	290,100	849,138	841,220	841,220	839,645
TRANSFER IN (Maintenance Fund)					
TRANSFER OUT(Maint. Fund)	237,500	264,100	314,234	301,152	298,298
TOTAL TRANSFERS	237,500	264,100	314,234	301,152	298,298
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	6,900	(18,428)	(32,525)	(4,092)	(32,913)
FUND BAL. OCT. 1, 2020		970,474	1,005,886	984,500	1,044,401
FUND BAL. SEPT 30, 2021		952,046	973,361	980,408	1,011,488