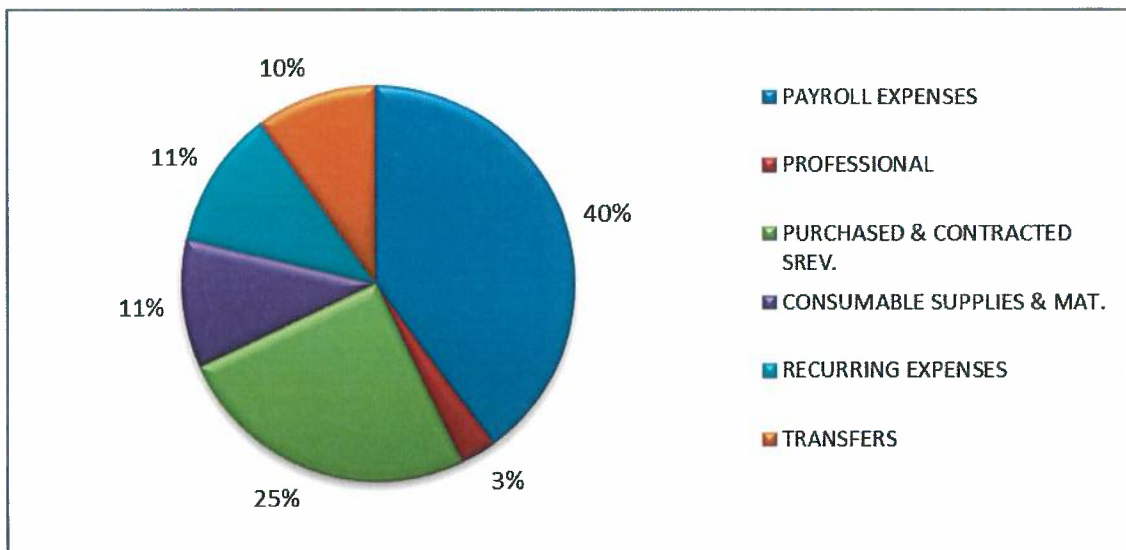


# Harris County Water Control & Improvement

## District No. 1

**2022 - 2023**

### Budget



# Revenue Worksheet

REVENUE	2019-20 APPROVED	2020-21 APPROVED	2021-22 APPROVED	2022-23 APPROVED	2022-23 VS. 2021-22	
4100 WATER REVENUE	1,305,000	1,372,500	1,440,000	1,541,250	101,250	add .90 to 7.40 / 7%
4200 SEWER REVENUE	1,033,000	1,033,000	1,078,000	1,123,000	45,000	add .50 to 5.00 / 4.2%
4330 PENALTIES	56,000	56,000	58,000	58,000	-	
5391 INTEREST ON INVESTMENT	36,000	6,000	3,000	36,000	33,000	Higher Intra-Fi Rates
4110 WATER TAPS	3,500	3,500	29,025	29,025	-	1935 X 15 Water Taps
4210 SEWER TAPS	3,500	3,500	18,900	18,900	-	1890 X 10 Sewer Taps
4111 RECONNECTION FEES	6,000	6,000	7,000	7,000	-	
4112 PULL METER FEE	400	400	400	400	-	
4211 STP FEES	2,000	2,000	2,000	2,000	-	
4203 HCFWSD #1B	83,000	83,000	86,735	90,378	3,643	4.2% Increase
4102 WATER INSPECTION FEES	600	600	600	600	-	
4202 SEWER INSPECTION FEES	600	600	600	600	-	
5397 RETURNED CHECK FEE	800	800	400	400	-	
5400 ALLOWANCE FOR WRITE-OFFS	(20,000)	(20,000)	(20,000)	(20,000)	-	Billing Errors
4300 MAINTENANCE TAX	301,152	298,298	332,738	422,533	89,795	TaxVal X .10 per 100 / 27%
BOND REIMBURSEMENT TO MAINT. FUND	-	-	-	-	-	None This Year
ESTIMATED REVENUE	2,811,552	2,846,198	3,037,398	3,310,085	272,687	9% Increase
TAX DEBT SERVICE FUND CDs	217,996	221,933	223,300	-		
MAINT. FUND RESERVE	2,526,521	3,159,133	1,262,392	1,265,499		
STP FUND CDs						
CD TOTALS	2,744,517	3,381,066	1,485,692	1,265,499		
TAX REVENUE FOR DEBT SERVICE	806,928	816,222	896,946	1,098,585		
TOTAL						
ESTIMATED BOOK BALANCES 10 - 01	10/1/2019	10/1/2020	10/1/2021	10/1/2022		
CONSTRUCTION FUND	422,199	303,206	2,171	2,361,892		
2021 BOND CONSTRUCTION FUND	5,641,808	5,275,066	991,300	-		
2022 BOND CONSTRUCTION FUND				4,264,752		
TAX DEBT SERVICE FUND	766,504	822,468	829,419	987,111		
MAINT. FUND	211,639	235,266	1,007,016	1,756,513		
STP FUND	106,524	108,202	109,757	110,534		
BOOK BALANCE TOTALS	7,148,674	6,744,208	2,939,663	9,480,802		
TOTAL	13,511,671	13,787,694	8,359,699	15,154,971		

\* HCAD Property Value Estimate \$422,532,534.00

## Revenue

REVENUE	2022-23	REVENUE		
	APPROVED			
4100 WATER REVENUE	1,541,250			
4200 SEWER REVENUE	1,123,000			
4330 PENALTIES	58,000			
5391 INTEREST ON INVESTMENT	36,000			
4110 WATER TAPS	29,025			
4210 SEWER TAPS	18,900			
4111 RECONNECTION FEES	7,000		Tax Roll *	Per Hundred
4112 PULL METER FEE	400		422,532,534	4,225,325
4211 STP FEES	2,000			
4203 HCFWSD #1B	90,378		Collection %	100.00%
4102 WATER INSPECTION FEES	600			
4202 SEWER INSPECTION FEES	600		Total Tax .36	1,521,117.12
5397 RETURNED CHECK FEE	400			
5400 ALLOWANCE FOR WRITE-OFF	(20,000)		Debt Service .26	1,098,584.59
4300 MAINTENANCE TAX	422,533		M & O Tax .10	422,532.53
			* See Certified Roll	
ESTIMATED REVENUE	3,310,086	3,310,086		
CD TOTALS				
CONSTRUCTION FUND CDs	0			
TAX DEBT SERVICE FUND CDs	-			
MAINT. FUND CDs	1,265,499			
STP FUND CDs	0			
CD TOTALS	1,265,499	1,265,499		
OTHER				
TAX REVENUE FOR DEBT SERVICE	1,098,585			
TOTAL	1,098,585	1,098,585		
ESTIMATED BOOK BALANCES 10/01/22				
CONSTRUCTION FUND EST.	2,361,892			
BOND CONSTRUCTION FUND EST.	4,264,752			
TAX DEBT SERVICE FUND	987,111			
MAINT. FUND EST.	1,756,513			
STP FUND	110,534			
BOOK BALANCE TOTALS	9,480,802	9,480,802		
TOTAL		15,154,971		

Budget

DEPARTMENT: 6100 WATER	2020-21	2021-22	2022-23	2022-23	
	APPROVED	APPROVED	APPROVED	VS.	
ACCOUNT CLASSIFICATION	BUDGET	BUDGET	BUDGET	2021-22	
PAYROLL EXPENSES					
6111 SALARIES	219,828	233,017	249,328	16,311	7% cost of living
6112 RETIREMENT	30,776	32,622	34,906	2,284	14% of Salary, Elected Rate
6112A LIFE INS.	600	600	600	-	
6113 GROUP INSURANCE	64,730	66,672	78,673	12,001	18% Increase
6114 EMPLOYERS FICA TAX	16,817	17,826	19,074	1,248	7.65% of Salary
6115 WORKERS COMP.	4,177	4,427	4,737	310	1.9% of Salary
			-	-	
TOTAL	336,927	355,165	387,319	32,154	
			-	-	
PURCHASED & CONTRACTED SERV.			-	-	
6100 PURCHASED WATER	526,575	362,170	499,227	137,058	10.9% Increase +35K
6134 CONTRACT LABOR	25,000	25,000	27,500	2,500	Asphalt / SCADA
6135 MAINT & REPAIRS	8,625	9,488	11,385	1,898	20% increase
			-	-	
TOTAL	560,200	396,657	538,112	141,455	
			-	-	
CONSUMABLE SUPPLIES & MATERIALS			-	-	
6141 FUEL & LUBRICANT	10,890	13,068	20,835	7,767	25% Increase +4.5K
6142 CHEMICALS	8,103	17,827	21,392	3,565	20% Increase
6143 SMALL TOOLS	1,400	1,400	1,400	-	
6144 REPAIR & MAINT. MAT.	40,000	60,000	72,000	12,000	20% Increase
6145 METER EXPENSE	12,500	18,750	23,438	4,688	25% Increase Meter Cost and System Maintenance
6149 OTHER CON. SUPPLIES	5,175	5,951	7,142	1,190	20% Increase
			-	-	
TOTAL	78,068	116,996	146,206	29,210	
			-	-	
RECURRING & OPERATING EXPENSES			-	-	
6153 INS. & SECURITY BONDS	23,870	26,854	34,211	7,357	12.5% Rate Increases +4K
6157 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6159 OTHER (EDUCATION)	6,350	6,350	6,350	-	
6159A PYMTS. TO SUB. DIST.	10,421	30,900	40,400	9,500	84M in GW Credits, to pump 50% Well Water
6159B PYMTS. HEALTH DEPT.	3,000	3,000	3,180	180	
			-	-	
TOTAL	45,642	69,104	86,141	17,037	
			-	-	
6100 TOTAL	1,020,837	937,922	1,157,778	219,856	23.4% Increase

**Budget**

DEPARTMENT: 6200 WASTEWATER					
	2020-21	2021-22	2022-23	2022-23	
ACCOUNT CLASSIFICATION	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2021-22	
PAYROLL EXPENSES					
6211 SALARIES	287,947	305,224	326,589	21,366	7% cost of living
6212 RETIREMENT	40,315	42,734	45,726	2,991	14% of Salary, Elected Rate
6212A LIFE INSURANCE	800	800	800	-	
6213 GROUP INSURANCE	64,730	66,672	78,673	12,001	18% increase
6214 EMPLOYERS FICA TAX	22,028	23,350	24,984	1,634	7.65% of Salary
6215 WORKERS COMP.	3,455	3,663	3,919	256	1.2% of Salary
				-	
TOTAL	419,276	442,443	480,692	38,249	
				-	
PURCHASED & CONTRACTED SERV.				-	
6234 CONTRACT LABOR	188,034	208,718	231,677	22,959	11% Increase in Sludge Hauling
6235 MAINT. AND REPAIRS	13,241	13,903	16,683	2,781	20% increase
				-	
TOTAL	201,275	222,620	248,360	25,739	
				-	
CONSUMABLE SUPPLIES & MATERIAL				-	
6241 FUEL & LUBRICANT	12,870	15,444	19,305	3,861	25% Increase
6242 CHEMICALS	60,789	69,908	83,889	13,982	20% Chemical Cost Increases
6243 SMALL TOOLS	1,400	1,400	1,400	-	
6244 REPAIR & MAINT. MAT.	26,010	49,419	63,896	14,477	90% Increase -30K
6249 OTHER CON. SUPPLIES	5,175	5,951	7,142	1,190	20% Increase
				-	
TOTAL	106,244	142,122	175,632	33,510	
				-	
RECURRING OPERATING EXPENSES				-	
6253 INS. & SECURITY BONDS	23,870	26,854	36,211	9,357	12.5% Rate Increases +6K
6257 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6259 OTHER (EDUCATION)	3,000	3,000	3,000	-	
6259A PMTS. TO TNRC	36,750	36,750	36,750	-	
				-	
TOTAL	65,620	68,604	77,961	9,357	
				-	
6200 TOTAL	792,415	875,789	982,644	106,855	12.2% Increase

**Budget**

DEPARTMENT: 6300 OTHER					
CLASSIFICATION	2020-21 APPROVED BUDGET	2021-22 APPROVED BUDGET	2022-23 APPROVED BUDGET	2022-23 VS. 2021-22	
PAYROLL EXPENSES					
6310 DIRECTORS FEES	13,000	13,000	13,000	-	
6311 SALARIES	213,228	226,022	311,843	85,822	7% cost of living +70K
6312 RETIREMENT	29,852	31,643	43,658	12,015	14% Elected Rate
6312A LIFE INSURANCE	600	600	600	-	
6313 GROUP INSURANCE	48,194	49,640	58,575	8,935	18% increase
6314 EMPLOYERS FICA TAX	15,972	16,292	16,618	326	7.65% of Salary
6315 WORKERS COMP.	2,132	2,260	3,118	858	1% of Salary
				-	
TOTAL	322,979	339,457	447,413	107,956	
				-	
PROFESSIONAL				-	
6320 LEGAL	24,500	24,500	26,950	2,450	10% increase
6321 AUDITING	25,465	20,000	30,000	10,000	Adding of FEMA Audit
6322 ENGINEERING	22,000	34,000	37,400	3,400	10% increase
				-	
TOTAL	71,965	78,500	94,350	15,850	
				-	
PURCHASED & CONTRACTED SERV.				-	
6334 CONTRACT LABOR	27,604	29,260	32,186	2,926	IT Support, UDS, 10% Increase
6335 MAINT. & REPAIRS	5,500	5,500	5,500	-	
6338 LEGAL NOTICE	5,500	5,500	5,500	-	
				-	
TOTAL	38,604	40,260	43,186	2,926	
				-	
CONSUMABLE SUPPLIES				-	
6340 PRINTING & OFFICE MAT.	12,840	12,840	15,408	2,568	20% increase
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	24,908	2,568	
				-	
RECURRING OPERATING EXPENSES				-	
6313 C. C. PROCESSING FEE	-	-	-	-	
6350 POSTAGE	11,000	11,660	13,409	1,749	15% increase
6351 TELEPHONE	17,595	21,993	27,492	5,498	Cost Increases, 25%
6352 UTILITIES	135,960	142,758	119,896	(22,862)	5% increase -30K
6353 INS. & SECURITY BONDS	23,870	26,854	33,211	6,357	12.5% Rate Increases +3K
6354 TRAVEL & PER DIEM	3,400	3,400	3,400	-	
6357 RENT & LEASE EQUIP.	7,000	7,420	8,533	1,113	15% increase
6359 OTHER	4,200	4,200	4,200	-	
6359A PMT. TO TWCA				-	
				-	
TOTAL	203,025	218,286	210,141	(8,145)	
6300 TOTAL	658,913	698,843	819,998	121,155	17.2% Increase

# Budget

	2020-21	2021-22	2022-23	2022-23	
	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2021-22	
TOTAL BUDGET	2,472,165	2,512,554	2,960,419	447,866	17.9% 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	2,247,200	480,000	-	(480,000)	(FOG) Manhole and Lift Station Cleaning (Funded)
3915 CAPITOL OUTLAY	124,000	120,000	212,000	92,000	80K Hydro Excavator-Valve Maintaner / 40K Contingency / Gear Drive and Rakes CL2 92K
TOTAL	2,488,565	717,365	329,365	(388,000)	-
6300 TOTAL	3,147,478	1,416,208	1,149,363	(266,845)	-
TOTAL OPERATING BUDGET	4,960,730	3,229,919	3,289,784	59,866	-
ESTIMATED REVENUE	2,846,198	3,037,398	3,310,086	272,688	
TOTAL BUDGETED EXPENDITURES	<u>4,960,730</u>	<u>3,229,919</u>	<u>3,289,784</u>	59,866	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	(2,114,532)	(192,521)	20,301	212,822	
ESTIMATED BOOK BAL 10-1-2022				1,756,513	
MAINT. FUND CD				1,265,499	
ESTIMATED BAL TOTAL 10-1-2022				3,022,012	
FUND BAL. SEPT. 30, 2023				2,829,491	

## Construction Fund 2022-23

REVENUE			
EST FUND BALANCE 10/1/2022	2,361,891		
INTEREST	36,000		
TRANSFER IN 2022 - 2023 FEMA / TDEM	0		
TRANSFERRED IN FROM RESERVE	0		
ADDITIONAL TRANSFER NEEDED	0		
TOTAL REVENUE			<u>2,397,891</u>
EXPENDITURES			
CONSTRUCTION COST			
E. HOUSTON WATER PLANT PROJECT	0		
FOG and Manhole Cleaning Program	32,500		
Highland Woods Sewer Line Project on Hold			
Water Lines, Thompson & Wallisville, Main & Wallisville	120,000		
TOTAL CONSTRUCTION COST		<u>152,500</u>	
ENGINEERING COST HIGHLAND WOODS	0		
	0		
TOTAL ENGINEERING COST		<u>0</u>	
TOTAL EXPENDITURES			<u>152,500</u>
EXCESS / (DEFICIENCY)			2,245,391
REVENUE OVER EXPENDITURES			
CONSTRUCTION FUND BALANCE 9-30-23			2,245,391



2022 Bond Construction Fund

REVENUE			
FUND BALANCE 10/01/2022	4,264,752		
ADDITIONAL TRANSFER NEEDED	0		
INTEREST	<u>86,400</u>		
TOTAL REVENUE			<u>4,351,152</u>
EXPENDITURES			
CONSTRUCTION COST			
WWTP Phase 1 / 2.8M - 1.7M		1,100,000	
WWTP Phase 2		0	
Sanitary Sewer Line Improvments		0	
Waterlines Phase 1		2,055,000	
Waterlines Phase 2		0	
Totals		<u>3,155,000</u>	
ENGINEERING COST			
Basic Engineering Cost			
WWTP Phase 1 / 2.8M - 1.7M		234,000	
WWTP Phase 2		0	
Sanitary Sewer Line Improvments		0	
Waterlines Phase 1		180,500	
Waterlines Phase 2		0	
Totals		<u>414,500</u>	
Special Engineering Cost			
WWTP Phase 1 / 2.8M - 1.7M		36,300	
WWTP Phase 2		0	
Sanitary Sewer Line Improvments		0	
Waterlines Phase 1		212,500	
Waterlines Phase 2		0	
Totals		<u>248,800</u>	
TOTAL COST			<u>3,818,300</u>
FUND BALANCE 9-30-23			532,852

2023 Bond Construction Fund

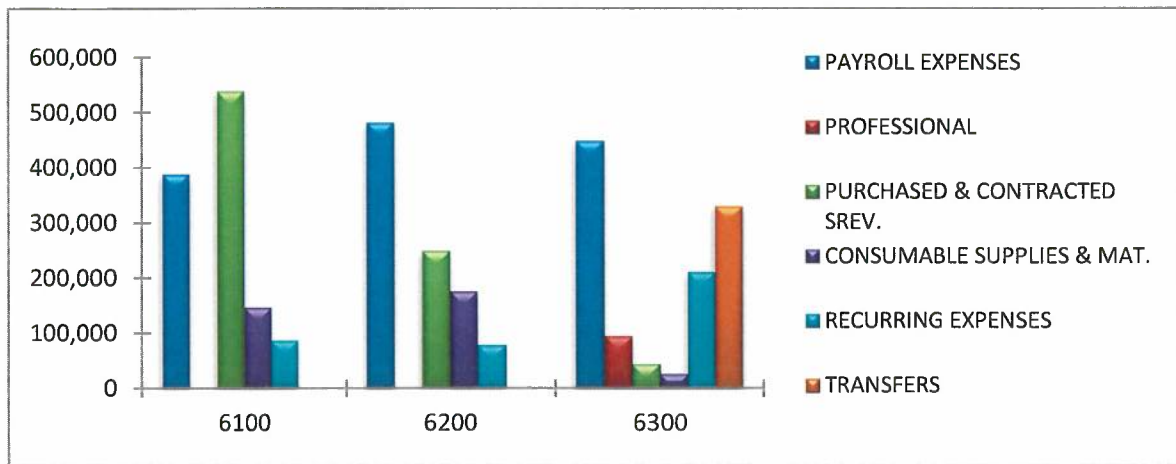
REVENUE			
FUND BALANCE 10/01/2022	532,852		
ADDITIONAL TRANSFER NEEDED	0		
INTEREST	<u>1,000</u>		
TOTAL REVENUE			<u>533,852</u>
EXPENDITURES			
CONSTRUCTION COST			
WWTP Phase 1 / 2.8M - 1.7M		0	
WWTP Phase 2		360,345	
Sanitary Sewer Line Improvments		150,500	
Waterlines Phase 1		0	
Waterlines Phase 2		1,350,500	
Totals		<u>1,861,345</u>	
ENGINEERING COST			
Basic Engineering Cost			
WWTP Phase 1 / 2.8M - 1.7M		0	
WWTP Phase 2		44,700	
Sanitary Sewer Line Improvments		23,055	
Waterlines Phase 1		0	
Waterlines Phase 2		127,500	
Totals		<u>195,255</u>	
Special Engineering Cost			
WWTP Phase 1 / 2.8M - 1.7M		0	
WWTP Phase 2		34,500	
Sanitary Sewer Line Improvments		34,500	
Waterlines Phase 1		0	
Waterlines Phase 2		162,500	
Totals		<u>231,500</u>	
TOTAL COST			<u>2,288,100</u>
FUND BALANCE 9-30-24			(1,754,248)

Debt Service Fund

	TAX DEBT SERVICE FUND 2018-2019	TAX DEBT SERVICE FUND 2019-2020	TAX DEBT SERVICE FUND 2020-2021	TAX DEBT SERVICE FUND 2021-2022	TAX DEBT SERVICE FUND 2022-2023
REVENUE					
TAX RATE PER HUNDRED	0.36	0.36	0.34	0.34	0.36
TAXES	1,110,930	1,108,080	1,092,230	1,229,684	1,521,117
PENALTY AND INTEREST	11,000	11,000	11,000	11,000	11,000
INTEREST ON INVESTMENT	1,000	19,200	1,800	1,800	9,744
TOTAL REVENUE	1,122,930	1,138,280	1,105,030	1,242,484	1,541,861
EXPENDITURES					
TAX A/C FEES	11,700	11,700	11,700	12,340	12,500
HARRIS COUNTY A/D	7,500	7,500	7,500	8,189	9,800
DATA PROCESSING	5,000	5,000	5,000	5,000	5,500
POSTAGE	4,700	4,700	4,700	4,700	5,405
LEGAL NOTICES	1,500	1,500	1,500	1,500	1,650
LEGAL FEES	8,500	8,500	8,500	8,500	10,200
SAMCO	2,500	2,500	2,500	2,500	2,500
DEBT SERVICE					
PRINCIPAL	2019	2020	2021	2022	2022
2013 TAX BONDS	225,000	230,000	240,000	250,000	260,000
2017 TAX BONDS	305,000	315,000	320,000	330,000	340,000
2022 TAX BONDS					50,000
INTEREST					
2013 TAX BONDS	31,650	25,950	18,900	11,550	3,900
2017 TAX BONDS	237,170	227,870	218,345	208,595	198,545
2022 TAX BONDS				166,396	219,075
TOTAL BOND PAYMENTS 2022	798,820	798,820	797,245	966,541	1,071,520
FISCAL CHARGES	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	841,220	841,220	839,645	1,010,270	1,120,075
TRANSFER IN (Maintenance Fund)					
TRANSFER OUT(Maint. Fund)	314,234	301,152	298,298	332,738	422,533
TOTAL TRANSFERS	314,234	301,152	298,298	332,738	422,533
EXCESS (DEFICIENCY)	(32,525)	(4,092)	(32,913)	(100,524)	(746)
REVENUE OVER EXPENDITURES					
FUND BAL. OCT. 1, 2022	1,005,886	984,500	1,044,401	1,052,719	987,111
FUND BAL. SEPT 30, 2023	973,361	980,408	1,011,488	952,195	986,365

# Chart

2022 - 2023	6100	6200	6300
PAYROLL EXPENSES	387,319	480,692	447,413
PROFESSIONAL	0	0	94,350
PURCHASED & CONTRACTED SREV.	538,112	248,360	43,186
CONSUMABLE SUPPLIES & MAT.	146,206	175,632	24,908
RECURRING EXPENSES	86,141	77,961	210,141
TRANSFERS	0	0	329,365



## TOTAL BUDGET

PAYROLL EXPENSES	1,315,423
PROFESSIONAL	94,350
PURCHASED & CONTRACTED SREV.	829,658
CONSUMABLE SUPPLIES & MAT.	346,746
RECURRING EXPENSES	374,242
TRANSFERS	329,365

