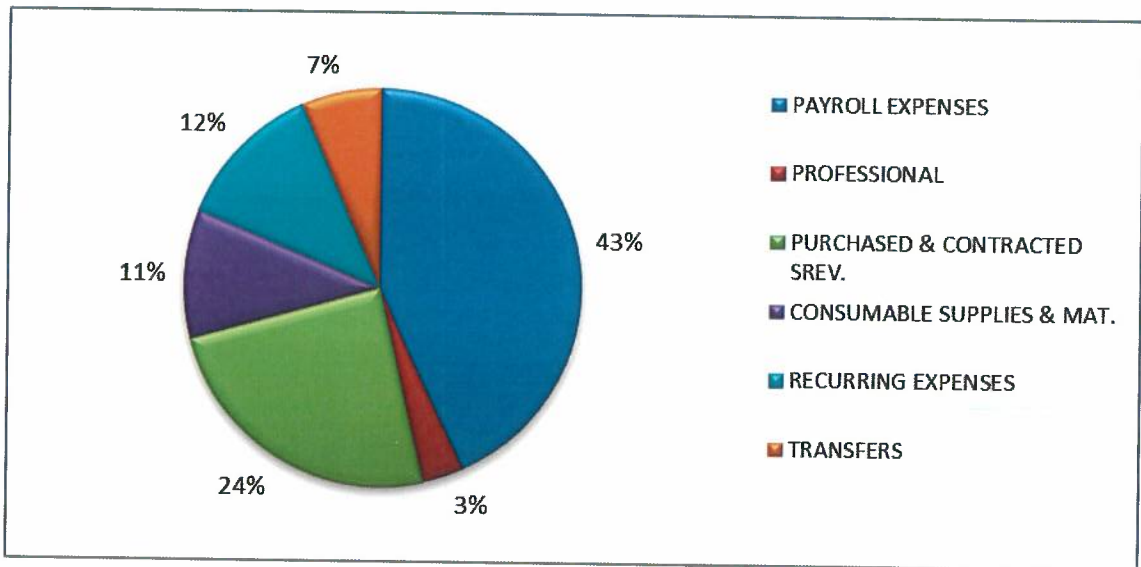


# Harris County Water Control & Improvement

## District No. 1

2023 - 2024

### Budget



Revenue Worksheet

REVENUE	2020-21 APPROVED	2021-22 APPROVED	2022-23 APPROVED	2023-24 APPROVED	2023-24 VS. 2022-23	
4100 WATER REVENUE	1,372,500	1,440,000	1,541,250	1,601,250	60,000	add RV Parks 90% (7.40)
4200 SEWER REVENUE	1,033,000	1,078,000	1,123,000	1,183,000	60,000	add RV Parks 90% (5.00)
4330 PENALTIES	56,000	58,000	58,000	63,000	5,000	
5391 INTEREST ON INVESTMENT	6,000	3,000	36,000	130,000	94,000	4.39% Avg. Intra-Fi Rates
4110 WATER TAPS	3,500	29,025	29,025	29,025	-	1935 X 10 Water Taps
4210 SEWER TAPS	3,500	18,900	18,900	18,900	-	1890 X 5 Sewer Taps
4111 RECONNECTION FEES	6,000	7,000	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	86,735	90,378	99,416	9,038	
4102 WATER INSPECTION FEES	600	600	600	600	-	
4202 SEWER INSPECTION FEES	600	600	600	600	-	
5397 RETURNED CHECK FEE	800	400	400	400	-	
5400 ALLOWANCE FOR WRITE-OFFS	(20,000)	(20,000)	(20,000)	(20,000)	-	Billing Errors
4300 MAINTENANCE TAX	298,298	332,738	423,242	480,234	56,992	TaxVal X .10 per 100 / 14%
BOND REIMBURSEMENT TO MAINT. FUNCD	-	-	-	-	-	None This Year
ESTIMATED REVENUE	2,846,198	3,037,398	3,310,795	3,593,824	273,397	8.5% Increase
TAX DEBT SERVICE FUND CDS	221,933	223,300	-	-		
MAINT. FUND RESERVE	3,159,133	1,262,392	1,265,499	1,316,759		
STP FUND CDS						
CD TOTALS	3,381,066	1,485,692	1,265,499	1,316,759		
TAX REVENUE FOR DEBT SERVICE	816,222	896,946	1,098,584	1,056,514		
TOTAL						
ESTIMATED BOOK BALANCES 10 - 01	10/1/2020	10/1/2021	10/1/2022	10/1/2023		
CONSTRUCTION FUND	303,206	2,171	2,361,892	3,757,535		
2021 BOND CONSTRUCTION FUND	5,275,066	991,300	-	-		
2022 BOND CONSTRUCTION FUND			4,264,752	2,108,775		
TAX DEBT SERVICE FUND	822,468	829,419	987,111	1,052,624		
MAINT. FUND	235,266	1,007,016	1,756,513	3,160,133		
STP FUND	108,202	109,757	110,534	115,415		
BOOK BALANCE TOTALS	6,744,208	2,939,663	9,480,802	10,194,482		
TOTAL	13,787,694	8,359,699	15,155,680	16,161,579		

\* HCAD Property Value Estimate \$505,509,814

Revenue

REVENUE	2023-24	REVENUE	
	APPROVED		
4100 WATER REVENUE	1,601,250		
4200 SEWER REVENUE	1,183,000		
4330 PENALTIES	63,000		
5391 INTEREST ON INVESTMENT	130,000		
4110 WATER TAPS	29,025		
4210 SEWER TAPS	18,900		
4111 RECONNECTION FEES	7,000		Tax Roll *
4112 PULL METER FEE	400		Per Hundred
4211 STP FEES	-		505,509,000
4203 HCFWSD #1B	99,416		5,055,090
4102 WATER INSPECTION FEES	600		Collection %
4202 SEWER INSPECTION FEES	600		95.00%
5397 RETURNED CHECK FEE	400		Total Tax .33
5400 ALLOWANCE FOR WRITE-OFF	(20,000)		1,584,770.72
4300 MAINTENANCE TAX	480,234		Debt Service .23
	-		1,056,513.81
			M & O Tax .10
			480,233.55
			* See Certified Roll
ESTIMATED REVENUE	3,593,824	3,593,824	
CD TOTALS			
CONSTRUCTION FUND CDs	0		
TAX DEBT SERVICE FUND CDs	-		
MAINT. FUND CDs	1,316,759		
STP FUND CDs	0		
CD TOTALS	1,316,759	1,316,759	
OTHER			
TAX REVENUE FOR DEBT SERVICE	1,056,514		
TOTAL	1,056,514	1,056,514	
ESTIMATED BOOK BALANCES 10/01/23			
CONSTRUCTION FUND EST.	3,757,535		
BOND CONSTRUCTION FUND EST.	2,108,775		
TAX DEBT SERVICE FUND	1,052,624		
MAINT. FUND EST.	3,160,133		
STP FUND	115,415		
BOOK BALANCE TOTALS	10,194,482	10,194,482	
TOTAL		16,161,579	

Budget

DEPARTMENT: 6100 WATER	2021-22	2022-23	2023-24	2023-24	
ACCOUNT CLASSIFICATION	APPROVED BUDGET	APPROVED BUDGET	APPROVED BUDGET	VS. 2022-23	
<b>PAYROLL EXPENSES</b>					
6111 SALARIES	233,017	249,328	266,781	17,453	7% cost of living
6112 RETIREMENT	32,622	34,906	37,349	2,443	14% of Salary, Elected Rate
6112A LIFE INS.	600	600	600	-	
6113 GROUP INSURANCE	66,672	78,673	92,835	14,161	18% Increase
6114 EMPLOYERS FICA TAX	17,826	19,074	20,409	1,335	7.65% of Salary
6115 WORKERS COMP.	4,427	4,737	5,069	332	1.9% of Salary
TOTAL	355,165	387,319	423,043	35,724	
<b>PURCHASED &amp; CONTRACTED SERV.</b>					
6100 PURCHASED WATER	362,170	499,227	529,181	29,954	6% BAWA Increase \$3.67
6134 CONTRACT LABOR	25,000	27,500	30,250	2,750	Asphalt / SCADA
6135 MAINT & REPAIRS	9,488	11,385	13,662	2,277	20% increase
TOTAL	396,657	538,112	573,093	34,981	
<b>CONSUMABLE SUPPLIES &amp; MATERIALS</b>					
6141 FUEL & LUBRICANT	13,068	20,835	22,919	2,084	10% Increase
6142 CHEMICALS	17,827	21,392	23,531	2,139	10% Increase
6143 SMALL TOOLS	1,400	1,400	1,400	-	
6144 REPAIR & MAINT. MAT.	60,000	72,000	77,040	5,040	7% Increase
6145 METER EXPENSE	18,750	23,438	25,781	2,344	10% Increase Meter Cost and System Maintenance
6149 OTHER CON. SUPPLIES	5,951	7,142	7,856	714	10% Increase
TOTAL	116,996	146,206	158,527	12,321	
<b>RECURRING &amp; OPERATING EXPENSES</b>					
6153 INS. & SECURITY BONDS	26,854	34,211	38,658	4,447	13% Rate Increases
6157 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6159 OTHER (EDUCATION)	6,350	6,350	7,620	1,270	More Classes Taken
6159A PYMTS. TO SUB. DIST.	30,900	40,400	40,400	-	84M in GW Credits, to pump 50% Well Water
6159B PYMTS. HEALTH DEPT.	3,000	3,180	3,180	-	
TOTAL	69,104	86,141	91,858	5,717	
6100 TOTAL	937,922	1,157,778	1,246,521	88,743	7.7% Increase

Budget

DEPARTMENT: 6200 WASTEWATER					
ACCOUNT CLASSIFICATION	2021-22 APPROVED BUDGET	2022-23 APPROVED BUDGET	2023-24 APPROVED BUDGET	2023-24 VS. 2022-23	
<b>PAYROLL EXPENSES</b>					
6211 SALARIES	305,224	326,589	349,450	22,861	7% cost of living
6212 RETIREMENT	42,734	45,726	48,927	3,201	14% of Salary, Elected Rate
6212A LIFE INSURANCE	800	800	800	-	
6213 GROUP INSURANCE	66,672	78,673	92,835	14,161	18% increase
6214 EMPLOYERS FICA TAX	23,350	24,984	26,733	1,749	7.65% of Salary
6215 WORKERS COMP.	3,663	3,919	4,193	274	1.2% of Salary
TOTAL	442,443	480,692	522,938	42,246	
<b>PURCHASED &amp; CONTRACTED SERV.</b>					
6234 CONTRACT LABOR	208,718	231,677	173,758	(57,919)	40% decrease in Sludge Hauling
6235 MAINT. AND REPAIRS	13,903	16,683	18,351	1,668	10% increase
TOTAL	222,620	248,360	192,109	(56,251)	
<b>CONSUMABLE SUPPLIES &amp; MATERIAL</b>					
6241 FUEL & LUBRICANT	15,444	19,305	21,236	1,931	10% Increase
6242 CHEMICALS	69,908	83,889	92,278	8,389	10% Chemical Cost Increases
6243 SMALL TOOLS	1,400	1,400	1,400	-	
6244 REPAIR & MAINT. MAT.	49,419	63,896	40,286	(23,610)	10% Increase -30K
6249 OTHER CON. SUPPLIES	5,951	7,142	7,856	714	10% Increase
TOTAL	142,122	175,632	163,055	(12,577)	
<b>RECURRING OPERATING EXPENSES</b>					
6253 INS. & SECURITY BONDS	26,854	36,211	40,918	4,707	13% Rate Increases
6257 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6259 OTHER (EDUCATION)	3,000	3,000	4,500	1,500	More Classes Taken
6259A PMTS. TO TNRCC	36,750	36,750	36,750	-	
TOTAL	68,604	77,961	84,168	6,207	
6200 TOTAL	875,789	982,644	962,270	(20,374)	2% Reduction

Budget

DEPARTMENT: 6300 OTHER					
CLASSIFICATION	2021-22	2022-23	2023-24	2023-24	
	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2022-23	
PAYROLL EXPENSES					
6310 DIRECTORS FEES	13,000	13,000	13,000	-	
6311 SALARIES	226,022	311,843	333,672	21,829	7% cost of living
6312 RETIREMENT	31,643	43,658	46,714	3,056	14% Elected Rate
6312A LIFE INSURANCE	600	600	600	-	
6313 GROUP INSURANCE	49,640	58,575	69,119	10,544	18% increase
6314 EMPLOYERS FICA TAX	16,292	16,618	16,950	332	7.65% of Salary
6315 WORKERS COMP.	2,260	3,118	3,337	218	1% of Salary
				-	
TOTAL	339,457	447,413	483,392	35,979	
				-	
PROFESSIONAL					
6320 LEGAL	24,500	26,950	33,688	6,738	25% increase
6321 AUDITING	20,000	30,000	36,500	6,500	FEMA Audit and cost increase
6322 ENGINEERING	34,000	37,400	41,140	3,740	10% increase
				-	
TOTAL	78,500	94,350	111,328	16,978	
				-	
PURCHASED & CONTRACTED SERV.					
6334 CONTRACT LABOR	29,260	32,186	35,405	3,219	IT Support, UDS, 10% Increase
6335 MAINT. & REPAIRS	5,500	5,500	5,500	-	
6338 LEGAL NOTICE	5,500	5,500	5,500	-	
				-	
TOTAL	40,260	43,186	46,405	3,219	
				-	
CONSUMABLE SUPPLIES					
6340 PRINTING & OFFICE MAT.	12,840	15,408	16,949	1,541	10% increase
6344 REPAIR & MAINT. MAT.	2,000	2,000	2,000	-	
6349 OTHER CON. SUPPLIES	7,500	7,500	7,500	-	
				-	
TOTAL	22,340	24,908	26,449	1,541	
				-	
RECURRING OPERATING EXPENSES					
6313 C. C. PROCESSING FEE	-	-	-	-	
6350 POSTAGE	11,660	13,409	15,420	2,011	15% increase
6351 TELEPHONE	21,993	27,492	31,616	4,124	Cost Increases, 15%
6352 UTILITIES	142,758	119,896	125,891	5,995	5% increase
6353 INS. & SECURITY BONDS	26,854	33,211	37,528	4,317	13% Rate Increases
6354 TRAVEL & PER DIEM	3,400	3,400	3,400	-	
6357 RENT & LEASE EQUIP.	7,420	8,533	9,386	853	10% increase
6359 OTHER	4,200	4,200	4,200	-	
6359A PMT. TO TWCA				-	
				-	
TOTAL	218,286	210,141	227,441	17,301	
				-	
6300 TOTAL	698,843	819,998	895,014	75,017	8.5% Increase

Budget

	2021-22	2022-23	2023-24	2023-24	
	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2022-23	
TOTAL BUDGET	2,512,554	2,960,419	3,103,806	143,386	5% Increase Overall
DEPARTMENT: 6300 OTHER					
CLASSIFICATION					
2120 PAYMENTS AMI METERS	117,365	117,365	117,365	-	Final payment 6/1/2024
3913 DEBT SERV. FUND				-	
3914 TRANS. TO CONST. FUND	480,000	-	-	-	(FOG) Manhole and Lift Station Cleaning (Funded)
3915 CAPITOL OUTLAY	120,000	212,000	103,000	(109,000)	6" Pump and Check valves 25K WWTP / 40HP Tractor 38K / 40K Contingency
TOTAL	717,365	329,365	220,365	(109,000)	
6300 TOTAL	1,416,208	1,149,363	1,115,379	(33,983)	
TOTAL OPERATING BUDGET	3,229,919	3,289,784	3,324,171	34,386	
ESTIMATED REVENUE	3,037,398	3,310,630	3,593,824	283,194	9% Increase Overall
TOTAL BUDGETED EXPENDITURES	3,229,919	3,289,784	3,324,171	34,386	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	(192,521)	20,846	269,654	248,808	
ESTIMATED BOOK BAL 10-1-2023				3,160,133	
MAINT. FUND CD				1,316,759	
ESTIMATED BAL TOTAL 10-1-2023				4,476,892	
FUND BAL. SEPT. 30, 2024				4,746,546	

2022 Bond Construction Fund

REVENUE			
FUND BALANCE 10/01/2023	2,108,775		
ADDITIONAL TRANSFER NEEDED	0		
INTEREST	<u>117,600</u>		
TOTAL REVENUE			<u>2,226,375</u>
EXPENDITURES			
CONSTRUCTION COST			
Waterlines Phase 1		2,798,923	
Waterlines Phase 2		0	
Totals		<u>2,798,923</u>	
ENGINEERING COST			
Basic Engineering Cost			
Waterlines Phase 1		180,500	
Waterlines Phase 2		0	
Totals		<u>180,500</u>	
Special Engineering Cost			
Waterlines Phase 1		212,500	
Waterlines Phase 2		0	
Totals		<u>212,500</u>	
TOTAL COST			<u>3,191,923</u>
(FUND BALANCE) to Come from Constuction Fund			(965,548)



Construction Fund 2023-24

REVENUE			
EST FUND BALANCE 10/1/2023	3,757,535		
INTEREST	180,000		
TRANSFER IN 2022 - 2023 FEMA / TDEM	0		
TRANSFERRED IN FROM RESERVE	0		
ADDITIONAL TRANSFER NEEDED	0		
TOTAL REVENUE			<u>3,937,535</u>
EXPENDITURES			
CONSTRUCTION COST			
Waterlines Phase 1 Balance Due From Bond Fund	965,548		
FOG and Manhole Cleaning Program	32,500		
Bar Screen WWTP	307,400		
DeRagging for the WWTP	100,000		
Lab and Workshop for the WWTP	225,000		
Highland Woods Sewer Line Project on Hold			
LCRR Phase II Project / LJA	64,325		
Creel Subdivision Drainage Improvements (Sewer Line)	0		
Water Lines, Thompson & Wallisville, Main & Wallisville	143,196		
TOTAL CONSTRUCTION COST			<u>1,837,969</u>
ENGINEERING COST HIGHLAND WOODS	0		
Creel Subdivision Drainage Improvements (Sewer Line)	0		
	0		
TOTAL ENGINEERING COST			<u>0</u>
TOTAL EXPENDITURES			<u>1,837,969</u>
EXCESS / (DEFICIENCY) REVENUE OVER EXPENDITURES			2,099,566
CONSTRUCTION FUND BALANCE 9-30-24			2,099,566

2024 -25 Construction Fund

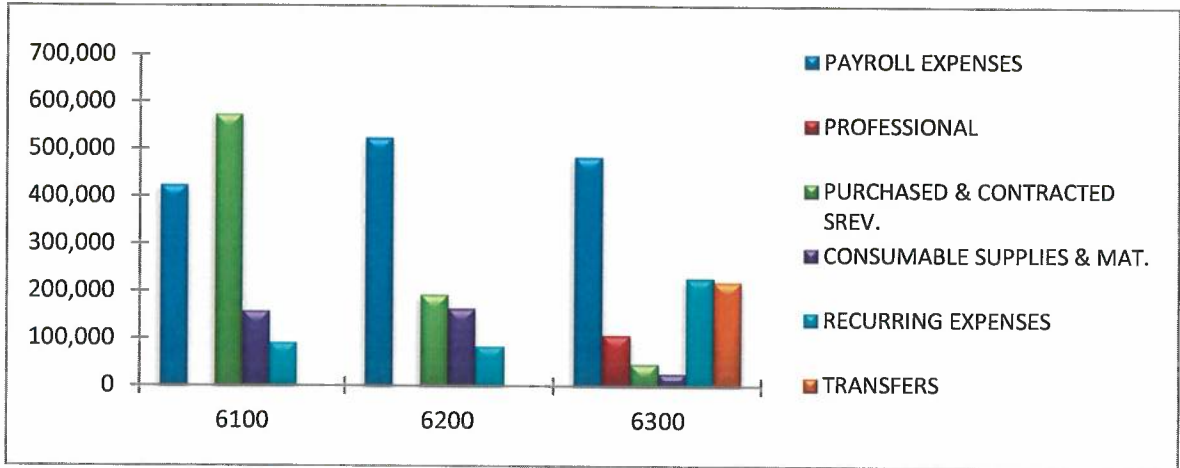
PROPOSED FUND BAL. SEPT. 30, 2024	\$4,746,546		
TOTAL OPERATING BUDGET 10-1-2023 to 9-30-2024	3,324,171		
REVENUE			
FUND BALANCE 10/01/2024	2,099,566		
ADDITIONAL TRANSFER AVAILABLE	1,422,375	This Leaves a 12 Month Reserve in the Maintenance Fund	
INTEREST	<u>120,000</u>		
TOTAL REVENUE			<u>3,641,941</u>
EXPENDITURES			
CONSTRUCTION COST			
WWTP Phase 2		360,345	
Sanitary Sewer Line Improvments		150,500	
Waterlines Phase 2, The Estimated Cost 1,350,500		3,350,500	
Totals		<u>3,861,345</u>	
ENGINEERING COST			
Basic Engineering Cost			
WWTP Phase 2		44,700	
Sanitary Sewer Line Improvments		23,055	
Waterlines Phase 2 The Estimated Cost 127,500		268,040	
Totals		<u>335,795</u>	
Special Engineering Cost			
WWTP Phase 2		34,500	
Sanitary Sewer Line Improvments		34,500	
Waterlines Phase 2		162,500	
Totals		<u>231,500</u>	
TOTAL COST			<u>4,428,640</u>
FUND BALANCE 9-30-24			(786,699)

Debt Service Fund

	TAX DEBT SERVICE FUND 2020-2021	TAX DEBT SERVICE FUND 2021-2022	TAX DEBT SERVICE FUND 2022-2023	TAX DEBT SERVICE FUND 2023-2024
REVENUE				
TAX RATE PER HUNDRED	0.34	0.34	0.36	0.33
TAXES	1,092,230	1,229,684	1,521,117	1,584,771
PENALTY AND INTEREST	11,000	11,000	11,000	11,000
INTEREST ON INVESTMENT	1,800	1,800	9,744	58,800
TOTAL REVENUE	1,105,030	1,242,484	1,541,861	1,654,571
EXPENDITURES				
TAX A/C FEES	11,700	12,340	12,500	12,500
HARRIS COUNTY A/D	7,500	8,189	9,800	9,800
DATA PROCESSING	5,000	5,000	5,500	5,500
POSTAGE	4,700	4,700	5,405	6,216
LEGAL NOTICES	1,500	1,500	1,650	1,815
LEGAL FEES	8,500	8,500	10,200	12,240
SAMCO	2,500	2,500	2,500	2,500
DEBT SERVICE				
PRINCIPAL	2021	2022	2023	2024
2013 TAX BONDS	240,000	250,000	260,000	-
2017 TAX BONDS	320,000	330,000	340,000	350,000
2022 TAX BONDS			50,000	320,000
INTEREST				
2013 TAX BONDS	18,900	11,550	3,900	-
2017 TAX BONDS	218,345	208,595	198,545	188,195
2022 TAX BONDS		166,396	219,075	211,675
TOTAL BOND PAYMENTS 2022	797,245	966,541	1,071,520	1,069,870
FISCAL CHARGES	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	839,645	1,010,270	1,120,075	1,121,441
TRANSFER IN (Maintenance Fund)				
TRANSFER OUT(Maint. Fund)	298,298	332,738	422,533	480,234
TOTAL TRANSFERS	298,298	332,738	422,533	480,234
EXCESS (DEFICIENCY)	(32,913)	(100,524)	(747)	52,896
REVENUE OVER EXPENDITURES				
FUND BAL. OCT. 1, 2023	1,044,401	1,052,719	987,111	1,052,624
FUND BAL. SEPT 30, 2024	1,011,488	952,195	986,364	1,105,520

Chart

2022 - 2023	6100	6200	6300
PAYROLL EXPENSES	423,043	522,938	483,392
PROFESSIONAL	0	0	107,285
PURCHASED & CONTRACTED SREV.	573,093	192,109	46,405
CONSUMABLE SUPPLIES & MAT.	158,527	163,055	26,449
RECURRING EXPENSES	91,858	84,168	227,441
TRANSFERS	0	0	220,365



TOTAL BUDGET

PAYROLL EXPENSES	1,429,373
PROFESSIONAL	107,285
PURCHASED & CONTRACTED SREV.	811,607
CONSUMABLE SUPPLIES & MAT.	348,030
RECURRING EXPENSES	403,468
TRANSFERS	220,365

