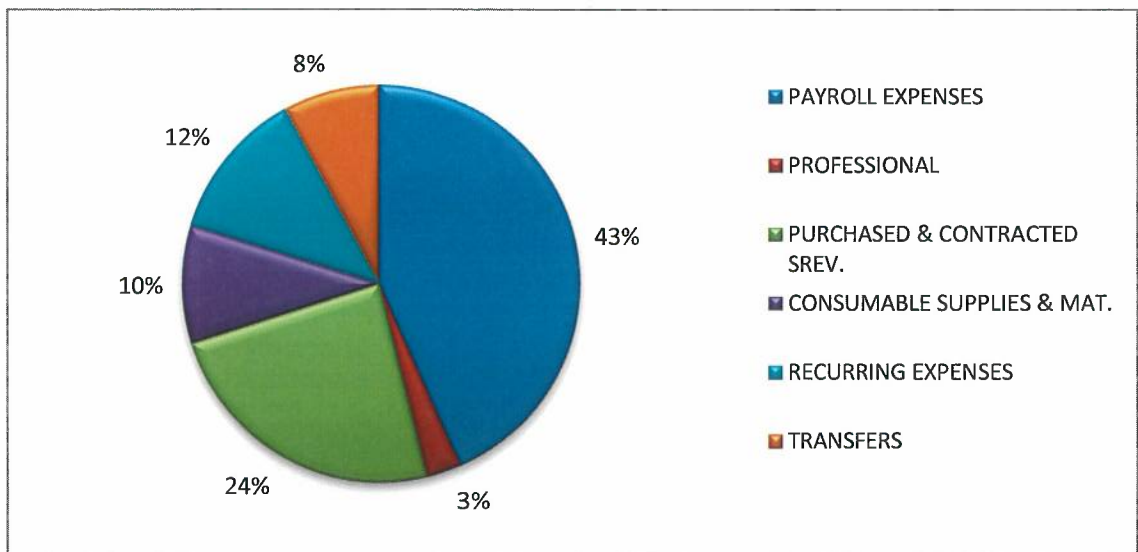


Harris County Water Control & Improvement

District No. 1

2024 - 2025

Budget



Revenue Worksheet

REVENUE	2021-22 APPROVED	2022-23 APPROVED	2023-24 APPROVED	2024-25 APPROVED	2024-25 VS. 2023-24
4100 WATER REVENUE	1,440,000	1,541,250	1,601,250	1,646,250	45,000
4200 SEWER REVENUE	1,078,000	1,123,000	1,183,000	1,183,000	-
4330 PENALTIES	58,000	58,000	63,000	63,000	-
5391 INTEREST ON INVESTMENT	3,000	36,000	130,000	240,000	110,000
4110 WATER TAPS	29,025	29,025	29,025	29,025	-
4210 SEWER TAPS	18,900	18,900	18,900	18,900	-
4111 RECONNECTION FEES	7,000	7,000	7,000	7,000	-
4112 PULL METER FEE	400	400	400	400	-
4211 STP FEES	2,000	2,000	-	-	-
4203 HCFWSD #1B	86,735	90,378	99,416	99,416	-
4102 WATER INSPECTION FEES	600	600	600	600	-
4202 SEWER INSPECTION FEES	600	600	600	600	-
5397 RETURNED CHECK FEE	400	400	400	400	-
5400 ALLOWANCE FOR WRITE-OFFS	(20,000)	(20,000)	(20,000)	(20,000)	-
4300 MAINTENANCE TAX	332,738	423,242	480,234	500,434	20,201
BOND REIMBURSEMENT TO MAINT. FUND	-	-	-	-	-
ESTIMATED REVENUE	3,037,398	3,310,795	3,593,824	3,769,025	175,201
TAX DEBT SERVICE FUND CDs	223,300	-	-	-	-
MAINT. FUND RESERVE	1,262,392	1,265,499	1,316,759	1,390,311	See Bank Account 7350
STP FUND CDs					
CD TOTALS	1,485,692	1,265,499	1,316,759	1,390,311	
TAX REVENUE FOR DEBT SERVICE	896,946	1,098,584	1,056,514	1,120,973	See Revenue Box *
TOTAL					
ESTIMATED BOOK BALANCES 10 - 01	10/1/2021	10/1/2022	10/1/2023	10/1/2023	
CONSTRUCTION FUND	2,171	2,361,892	3,757,535	3,306,411	See Bank Account 2097
2021 BOND CONSTRUCTION FUND	991,300	-	-	-	
2022 BOND CONSTRUCTION FUND		4,264,752	2,108,775	-	See Bank Account 8695
TAX DEBT SERVICE FUND	829,419	987,111	1,052,624	1,166,924	See Bank Account 7007
MAINT. FUND	1,007,016	1,756,513	3,160,133	3,890,418	See Bank Account 2544
STP FUND	109,757	110,534	115,415	121,861	See Bank Account 9267
BOOK BALANCE TOTALS	2,939,663	9,480,802	10,194,482	8,485,614	
TOTAL	8,359,699	15,155,680	16,161,579	14,765,923	

* HCAD Property Value Estimate \$500,434,230 - See Revenue Box *

Revenue

REVENUE	2024-25 APPROVED	REVENUE	
4100 WATER REVENUE	1,646,250		<<< Update Columns
4200 SEWER REVENUE	1,183,000		
4330 PENALTIES	63,000		
5391 INTEREST ON INVESTMENT	240,000		
4110 WATER TAPS	29,025		
4210 SEWER TAPS	18,900		
4111 RECONNECTION FEES	7,000		Tax Roll *
4112 PULL METER FEE	400		500,434,230
4211 STP FEES	-		Per Hundred
4203 HCFWSD #1B	99,416		5,004,342
4102 WATER INSPECTION FEES	600		Collection %
4202 SEWER INSPECTION FEES	600		100.00%
5397 RETURNED CHECK FEE	400		Total Tax .324
5400 ALLOWANCE FOR WRITE-OFF	(20,000)		1,621,406.91
4300 MAINTENANCE TAX	500,434		Debt Service .224
	-		1,120,972.68
			M & O Tax .10
			500,434.23
			* HCAD See Estimated Roll
ESTIMATED REVENUE	3,769,025	3,769,025	
CD TOTALS			
CONSTRUCTION FUND CDs	-		
TAX DEBT SERVICE FUND CDs	-		
MAINT. FUND RESERVE - Intra-Fi	1,390,311		
STP FUND CDs	-		
RESERVE TOTALS	1,390,311	1,390,311	
OTHER			
TAX REVENUE FOR DEBT SERVICE	1,120,973		
TOTAL	1,120,973	1,120,973	See Revenue Box ^^^
ESTIMATED BOOK BALANCES 10/01/24			
CONSTRUCTION FUND EST.	3,306,411		
BOND CONSTRUCTION FUND EST.	-		
TAX DEBT SERVICE FUND	1,166,924		
MAINT. FUND EST.	3,890,418		
STP FUND	121,861		
BOOK BALANCE TOTALS	8,485,614	8,485,614	
TOTAL		14,765,923	

Budget

DEPARTMENT: 6100 WATER	2022-23	2023-24	2024-25	2024-25	
	APPROVED	APPROVED	APPROVED	VS.	
ACCOUNT CLASSIFICATION	BUDGET	BUDGET	BUDGET	2023-24	
PAYROLL EXPENSES					
6111 SALARIES	249,328	266,781	277,453	10,671	4% cost of living
6112 RETIREMENT	34,906	37,349	38,843	1,494	14% of Salary, Elected Rate
6112A LIFE INS.	600	600	600	-	
6113 GROUP INSURANCE	78,673	92,835	101,190	8,355	9% Increase
6114 EMPLOYERS FICA TAX	19,074	20,409	21,225	816	7.65% of Salary
6115 WORKERS COMP.	4,737	5,069	8,773	3,704	3.16% of Salary
	-	-	-	-	
TOTAL	387,319	423,043	448,084	25,041	
	-	-	-	-	
PURCHASED & CONTRACTED SERV					
6100 PURCHASED WATER	499,227	529,181	560,932	31,751	6% Increase BAWA \$3.88 * Call and get the new cost
6134 CONTRACT LABOR	27,500	30,250	33,275	3,025	10% increase Asphalt / SCADA
6135 MAINT & REPAIRS	11,385	13,662	15,711	2,049	15% increase
	-	-	-	-	
TOTAL	538,112	573,093	609,918	36,825	
	-	-	-	-	
CONSUMABLE SUPPLIES & MATERIALS					
6141 FUEL & LUBRICANT	20,835	22,919	23,606	688	3% Increase
6142 CHEMICALS	21,392	23,531	24,237	706	3% Increase
6143 SMALL TOOLS	1,400	1,400	1,400	-	
6144 REPAIR & MAINT. MAT.	72,000	77,040	79,351	2,311	3% Increase
					10% Increase Meter Cost and System Maintenance
6145 METER EXPENSE	23,438	25,781	28,359	2,578	
6149 OTHER CON. SUPPLIES	7,142	7,856	8,091	236	3% Increase
	-	-	-	-	
TOTAL	146,206	158,527	165,045	6,518	
	-	-	-	-	
RECURRING & OPERATING EXPENSES					
6153 INS. & SECURITY BONDS	34,211	38,658	42,138	3,479	9% Rate Increases
6157 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6159 OTHER (EDUCATION)	6,350	7,620	9,144	1,524	More Classes Taken
					84M in GW Credits, to pump 50% Well Water
6159A PYMTS. TO SUB. DIST.	40,400	40,400	48,500	8,100	
6159B PYMTS. HEALTH DEPT.	3,180	3,180	3,180	-	
	-	-	-	-	
TOTAL	86,141	91,858	104,962	13,103	
	-	-	-	-	
6100 TOTAL	1,157,778	1,246,521	1,328,009	81,488	6.6% Increase

Budget

DEPARTMENT: 6200 WASTEWATER					
	2022-23	2023-24	2024-25	2024-25	
ACCOUNT CLASSIFICATION	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2023-24	
PAYROLL EXPENSES					
6211 SALARIES	326,589	349,450	363,429	13,978	4% cost of living
6212 RETIREMENT	45,726	48,927	50,880	1,953	14% of Salary, Elected Rate
6212A LIFE INSURANCE	800	800	800	-	
6213 GROUP INSURANCE	78,673	92,835	101,190	8,355	9% increase
6214 EMPLOYERS FICA TAX	24,984	26,733	27,802	1,069	7.65% of Salary
6215 WORKERS COMP.	3,919	4,193	11,492	7,298	3.16% of Salary
				-	
TOTAL	480,692	522,938	555,592	32,654	
				-	
PURCHASED & CONTRACTED SERV.					
6234 CONTRACT LABOR	231,677	173,758	165,070	(8,688)	Decrease in Sludge Hauling
6235 MAINT. AND REPAIRS	16,683	18,351	18,902	551	3% increase
				-	
TOTAL	248,360	192,109	183,972	(8,137)	
				-	
CONSUMABLE SUPPLIES & MATERIAL					
6241 FUEL & LUBRICANT	19,305	21,236	21,873	637	3% Increase
6242 CHEMICALS	83,889	92,278	78,437	(13,842)	15% Less Chemical Cost
6243 SMALL TOOLS	1,400	1,400	1,400	-	
6244 REPAIR & MAINT. MAT.	63,896	40,286	34,243	(6,043)	15% Less
6249 OTHER CON. SUPPLIES	7,142	7,856	8,091	236	3% Increase
				-	
TOTAL	175,632	163,055	144,043	(19,012)	
				-	
RECURRING OPERATING EXPENSES					
6253 INS. & SECURITY BONDS	36,211	40,918	44,601	3,683	9% Rate Increases
6257 RENT & LEASE EQUIP.	2,000	2,000	2,000	-	
6259 OTHER (EDUCATION)	3,000	4,500	4,500	-	Waste Water Classes
6259A PMTS. TO TCEQ	36,750	36,750	36,750	-	
				-	
TOTAL	77,961	84,168	87,851	3,683	
				-	
6200 TOTAL	982,644	962,270	971,458	9,188	1.1% Increase

Budget

DEPARTMENT: 6300 OTHER					
CLASSIFICATION	2022-23	2023-24	2024-25	2024-25	
	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2023-24	
PAYROLL EXPENSES					
6310 DIRECTORS FEES	13,000	13,000	18,500	5,500	Per Diem Adjustment
6311 SALARIES	311,843	333,672	347,019	13,347	4% cost of living
6312 RETIREMENT	43,658	46,714	48,583	1,869	14% Elected Rate
6312A LIFE INSURANCE	600	600	600	-	
6313 GROUP INSURANCE	58,575	69,119	75,340	6,221	9% increase
6314 EMPLOYERS FICA TAX	16,618	16,950	17,289	339	7.65% of Salary
6315 WORKERS COMP.	3,118	3,337	1,041	(2,296)	0.3% of Salary
TOTAL	447,413	483,392	508,372	24,979	
PROFESSIONAL					
6320 LEGAL	26,950	33,688	33,688	-	No increase
6321 AUDITING	30,000	36,500	25,000	(11,500)	No Single Audit (FEMA FUNDS)
6322 ENGINEERING	37,400	41,140	41,140	-	No increase
TOTAL	94,350	111,328	99,828	(11,500)	
PURCHASED & CONTRACTED SERV.					
6334 CONTRACT LABOR	32,186	35,405	37,175	1,770	5% Increase IT Support & UDS
6335 MAINT. & REPAIRS	5,500	5,500	5,500	-	
6338 LEGAL NOTICE	5,500	5,500	5,500	-	
TOTAL	43,186	46,405	48,175	1,770	
CONSUMABLE SUPPLIES					
6340 PRINTING & OFFICE MAT.	15,408	16,949	17,457	508	3% increase
6344 REPAIR & MAINT. MAT.	2,000	2,000	2,000	-	
6349 OTHER CON. SUPPLIES	7,500	7,500	7,500	-	
TOTAL	24,908	26,449	26,957	508	
RECURRING OPERATING EXPENSES					
6313 C. C. PROCESSING FEE	-	-	-	-	
6350 POSTAGE	13,409	15,420	17,733	2,313	15% increase
6351 TELEPHONE	27,492	31,616	28,454	(3,162)	10% Less, Frontier
6352 UTILITIES	119,896	125,891	132,185	6,295	5% increase
6353 INS. & SECURITY BONDS	33,211	37,528	40,906	3,378	9% Rate Increases
6354 TRAVEL & PER DIEM	3,400	3,400	5,100	1,700	50% increase Classes & Travel
6357 RENT & LEASE EQUIP.	8,533	9,386	9,668	282	3% increase
6359 OTHER	4,200	4,200	4,200	-	
6359A PMT. TO TWCA				-	
TOTAL	210,141	227,441	238,246	10,805	
6300 TOTAL	819,998	895,014	921,578	26,563	3% Increase

Budget

	2022-23	2023-24	2024-25	2024-25	
	APPROVED	APPROVED	APPROVED	VS.	
	BUDGET	BUDGET	BUDGET	2023-24	
TOTAL BUDGET	2,960,419	3,103,806	3,221,044	117,239	3.8% Increase Overall
DEPARTMENT: 6300 OTHER					
CLASSIFICATION					
2120 PAYMENTS AMI METERS	117,365	117,365	-	(117,365)	Final payment was 6/1/2024
3913 DEBT SERV. FUND					-
3914 TRANS. TO CONST. FUND	-	-	-	-	(FOG) Manhole and Lift Station Cleaning (Funded)
3915 CAPITOL OUTLAY	212,000	103,000	278,000	175,000	6" Pump 15K & Tank Cleaning 150K and Wier Replacment CL#1, 25K WWTP / 3/4 Truck 48K / 40K Contingency
TOTAL	329,365	220,365	278,000	57,635	-
6300 TOTAL	1,149,363	1,115,379	1,199,578	84,198	-
TOTAL OPERATING BUDGET	3,289,784	3,324,171	3,499,044	174,874	-
ESTIMATED REVENUE	3,310,630	3,593,824	3,769,025	175,201	4.9% Increase Overall
TOTAL BUDGETED EXPENDITURES	3,289,784	3,324,171	3,499,044	174,874	
EXCESS (DEFICIENCY) REVENUE OVER EXPENDITURES	20,846	269,653	269,981	327	-
ESTIMATED BOOK BAL 10-1-2024				3,890,418	
MAINT. FUND CD				-	
ESTIMATED BAL TOTAL 10-1-2025				3,890,418	
FUND BAL. SEPT. 30, 2025				4,160,399	

2022 Bond Construction Fund

REVENUE			
FUND BALANCE 10/01/2024	0		
ADDITIONAL TRANSFER NEEDED	0		
INTEREST	0		
TOTAL REVENUE			0
EXPENDITURES			
CONSTRUCTION COST			
Waterlines Phase 1	Done		
Waterlines Phase 2		0	
Totals		0	
ENGINEERING COST			
Basic Engineering Cost			
Waterlines Phase 1	Done		
Waterlines Phase 2		0	
Totals		0	
Special Engineering Cost			
Waterlines Phase 1	Done		
Waterlines Phase 2		0	
Totals		0	
TOTAL COST			<u>Finished</u>
(FUND BALANCE) to Come from Constuction Fund			-

Construction Fund 2024-25

REVENUE						
EST FUND BALANCE 10/1/2024	2,856,000					
INTEREST	180,000					
TRANSFER IN FEMA / TDEM	0					
AVAILABLE FROM RESERVE	1,390,311					
STP FUND TRANSFER	121,860					
TOTAL REVENUE				<u>4,548,171</u>		
EXPENDITURES						
CONSTRUCTION COST						
Waterlines Phase 1 Balance Due From Bond Fund	Paid					
FOG and Manhole Cleaning Program	32,500					
Bar Screen WWTP	Paid					
DeRagging for the WWTP	125,000					
Lab and Workshop for the WWTP	250,000					
Highland Woods Sewer Line Project on Hold						
LCRR Phase II Project / LJA	Paid					
Creel Subdivision Drainage Improvements (Sewer Line)	0					
Water Lines, Thompson & Wallisville, Main & Wallisville	Paid					
Waterlines Phase 2	3,350,000				Estimated Cost 1,350,500	
TOTAL CONSTRUCTION COST				<u>3,757,500</u>		
ENGINEERING COST						
Basic Waterlines Phase 2	268,040				Estimated Cost 127,500	
Special Waterlines Phase 2	162,500					
TOTAL ENGINEERING COST				<u>430,540</u>		
TOTAL EXPENDITURES				<u>4,188,040</u>		
EXCESS / (DEFICIENCY) REVENUE OVER EXPENDITURES				360,131		
CONSTRUCTION FUND BALANCE 9-30-25				360,131		

2025-26 Construction Fund

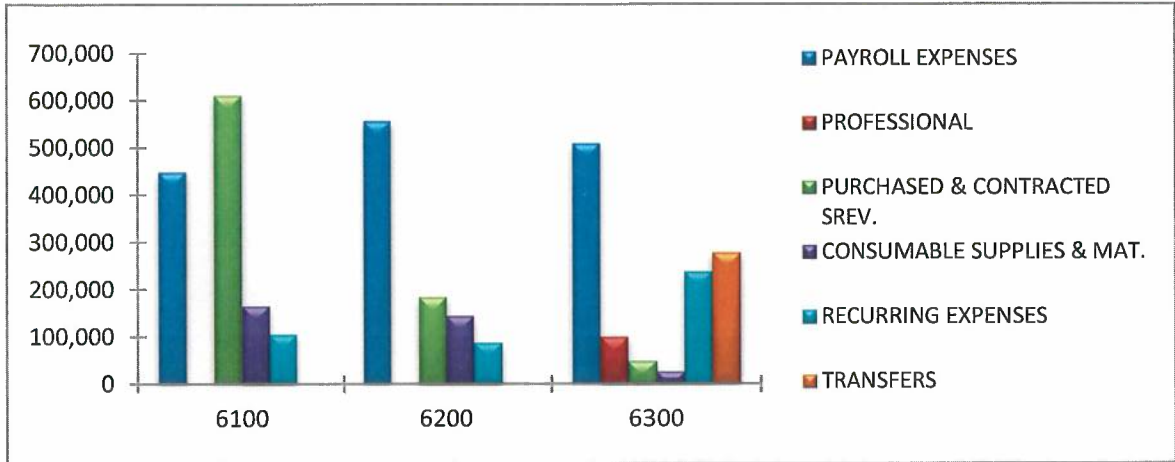
REVENUE			
FUND BALANCE 10/01/2025		360,131	
AVAILABLE FROM MAINT. FUND	2025 Excess	270,000	
INTEREST		<u>35,000</u>	
TOTAL REVENUE			<u>665,131</u>
EXPENDITURES			
CONSTRUCTION COST			
WWTP Phase 2 Nutrient Removal		360,345	
Sanitary Sewer Line Improvements		150,500	
Totals		<u>510,845</u>	
ENGINEERING COST			
Basic Engineering Cost			
WWTP Phase 2		44,700	
Sanitary Sewer Line Improvements		23,055	
Totals		<u>67,755</u>	
Special Engineering Cost			
WWTP Phase 2		34,500	
Sanitary Sewer Line Improvements		34,500	
Totals		<u>69,000</u>	
TOTAL COST			<u>647,600</u>
FUND BALANCE 9-30-26			17,531

Debt Service Fund

	TAX DEBT SERVICE FUND 2021-2022	TAX DEBT SERVICE FUND 2022-2023	TAX DEBT SERVICE FUND 2023-2024	TAX DEBT SERVICE FUND 2024-2025	
REVENUE					
TAX RATE PER HUNDRED	0.34	0.36	0.33	0.324	
TAXES	1,229,684	1,521,117	1,584,771	1,621,407	See Revenue Box
PENALTY AND INTEREST	11,000	11,000	11,000	11,000	
INTEREST ON INVESTMENT	1,800	9,744	58,800	58,800	
TOTAL REVENUE	1,242,484	1,541,861	1,654,571	1,691,207	
EXPENDITURES					
TAC FEES & DATA & POSTAGE	12,340	12,500	12,500	24,692	
HARRIS COUNTY A/D	8,189	9,800	9,800	13,123	
POSTAGE in TAC FEES	5,000	5,500	5,500	-	
ARBITRAGE (NEW)	4,700	5,405	6,216	6,500	
LEGAL NOTICES in TAC FEES	1,500	1,650	1,815	-	
PAYING AGENT FEES	8,500	10,200	12,240	800	
SAMCO	2,500	2,250	2,250	2,250	
TOTAL FEES				47,365	
DEBT SERVICE					
PRINCIPAL	2022	2023	2024	2025	
2013 TAX BONDS	250,000	260,000	-	-	
2017 TAX BONDS	330,000	340,000	350,000	365,000	See Debt Model
2022 TAX BONDS		50,000	320,000	330,000	See Debt Model
INTEREST					
2013 TAX BONDS	11,550	3,900	-	-	
2017 TAX BONDS	208,595	198,545	188,195	177,470	See Debt Model
2022 TAX BONDS	166,396	219,075	211,675	198,675	See Debt Model
TOTAL BOND PAYMENTS 2025	966,541	1,071,520	1,069,870	1,071,145	
FISCAL CHARGES	1,000	1,000	1,000	1,000	
TOTAL EXPENDITURES	1,010,270	1,119,825	1,121,191	1,119,510	
TRANSFER IN (Maintenance Fund)					
TRANSFER OUT(Maint. Fund)	332,738	422,533	480,234	500,434	See Revenue Box
TOTAL TRANSFERS	332,738	422,533	480,234	500,434	
EXCESS (DEFICIENCY)	(100,524)	(497)	53,146	71,263	
REVENUE OVER EXPENDITURES					
FUND BAL. OCT. 1, 2024	1,052,719	987,111	1,052,624	1,166,924	See Revenue WS
FUND BAL. SEPT 30, 2025	952,195	986,614	1,105,770	1,238,187	

Chart

2024 - 2025	6100	6200	6300
PAYROLL EXPENSES	448,084	555,592	508,372
PROFESSIONAL	0	0	99,828
PURCHASED & CONTRACTED SREV.	609,918	183,972	48,175
CONSUMABLE SUPPLIES & MAT.	165,045	144,043	26,957
RECURRING EXPENSES	104,962	87,851	238,246
TRANSFERS	0	0	278,000
Update Budget Columns ^^^ ^^^ ^^^			



TOTAL BUDGET

PAYROLL EXPENSES	1,512,048
PROFESSIONAL	99,828
PURCHASED & CONTRACTED SREV.	842,065
CONSUMABLE SUPPLIES & MAT.	336,046
RECURRING EXPENSES	431,059
TRANSFERS	278,000

