

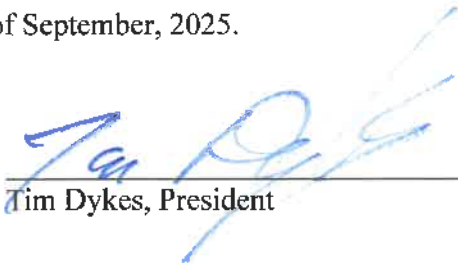
**DEERHAVEN WATER CONTROL AND IMPROVEMENT DISTRICT**  
**ORDER APPROVING BUDGET**

WHEREAS, it is necessary for Deerhaven Water Control and Improvement District to adopt a budget for the fiscal year beginning October 1, 2025.

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF DIRECTORS OF DEERHAVEN WATER CONTROL AND IMPROVEMENT DISTRICT THAT:

1. The budget for the fiscal year beginning October 1, 2025, attached hereto, is hereby approved and adopted.

**PASSED AND APPROVED** this 29<sup>th</sup> day of September, 2025.

  
\_\_\_\_\_  
Tim Dykes, President

ATTEST:

  
\_\_\_\_\_  
Larry Spencer, Secretary

[SEAL]

Deerhaven WCID  
Proposed Budget 2025-2026  
Total

	Deerhaven WCID Budget	Adopted Budget 2024-2025	2024-2025 YTD Act Oct thru Aug	Proposed Budget 2025-2026
<b>Income</b>				
	Interest on Debt Service Fund	\$4,500.00	\$5,548.28	\$2,500.00
	Interest on General Account	\$100.00	\$102.82	\$100.00
	Interest on Water Account	\$500.00	\$432.76	\$300.00
	Interest on TexPool Account	\$6,000.00	\$2,819.26	\$2,500.00
	Intergovernmental Revenue	\$32,480.00	\$0.00	\$32,690.00
	Penalties & Interest	\$300.00	\$254.03	\$200.00
	Late Fees	\$0.00	\$0.00	\$0.00
	New Connection Fees	\$2,000.00	\$2,000.00	\$2,000.00
	Property Tax Receipts	\$176,880.97	\$181,566.63	\$176,810.15
	Water Sales	\$140,000.00	\$96,041.12	\$130,000.00
	<b>Total Income</b>	<b>\$362,760.97</b>	<b>\$288,764.90</b>	<b>\$347,100.15</b>
<b>Cost of Goods Sold</b>				
	Cost of new connection fees	\$0.00	\$0.00	\$0.00
	Cost of Water Sales - HSB	\$81,200.00	\$52,717.08	\$75,400.00
	<b>Total COGS</b>	<b>\$81,200.00</b>	<b>\$52,717.08</b>	<b>\$75,400.00</b>
	<b>Gross Profit</b>	<b>\$281,560.97</b>	<b>\$236,047.82</b>	<b>\$271,700.15</b>
<b>Expense</b>				
	Accounting	\$19,000.00	\$11,695.00	\$18,500.00
	Audit Fees	\$9,500.00	\$9,500.00	\$10,000.00
	Bank Fees	\$1,150.00	\$632.10	\$1,150.00
	Computers, Software, etc.	\$0.00	\$0.00	\$0.00
	Contract Labor - Billing (AWR)	\$12,000.00	\$9,991.11	\$14,000.00
	Contract Labor - Management (AWR)	\$18,500.00	\$12,817.79	\$18,500.00
	Contract Labor - Operator (TIM)	\$6,500.00	\$4,000.00	\$6,500.00
	Depreciation - Meters	\$0.00	\$941.01	\$3,347.00
	Depreciation - WSI Phase I	\$22,683.00	\$17,012.25	\$22,683.00
	Depreciation - WSI Phase II	\$7,317.00	\$5,487.75	\$7,317.00
	Fire Protection Agreement	\$76,590.00	\$57,301.38	\$84,600.00
	Insurance & Surety Bond	\$4,000.00	\$3,722.00	\$4,500.00
	Interest on Long Term Debt	\$79,556.00	\$22,277.75	\$78,149.00
	Laboratory Expenses	\$1,800.00	\$1,110.75	\$1,800.00
	Legal Fees	\$7,500.00	\$4,486.00	\$12,000.00
	Maintenance & Repair Water Lines	\$1,500.00	\$1,776.69	\$2,500.00
	Other Expenses - Debt	\$100.00	\$0.00	\$100.00
	Other Expenses - General	\$5,000.00	\$533.14	\$1,000.00
	Postage & Express Mail	\$1,300.00	\$1,116.58	\$1,300.00
	Printing & Office Supplies	\$0.00	\$103.65	\$150.00
	Recording Fees	\$200.00	\$0.00	\$200.00
	Tax Collec Fee & Qtrly Appr. Fees	\$5,000.00	\$5,560.00	\$6,000.00
	TCEQ Revenue Fee	\$1,000.00	\$651.00	\$1,000.00
	Lobbying	\$0.00	\$0.00	\$0.00
	<b>Total Expense</b>	<b>\$280,196.00</b>	<b>\$170,715.95</b>	<b>\$295,296.00</b>
	<b>Net Income</b>	<b>\$1,364.97</b>	<b>\$65,331.87</b>	<b>(\$23,595.85)</b>
				<b>\$6,404.15</b>
	<b>Capital Improvement Projects (CIP)</b>			
	Electronic Water Meters	\$0.00	\$28,000.00	\$30,000.00
<i>Tax Rate \$0.1832 (\$0.19359 w/unused increments 2024-2025; \$0.17730 2023-2024; \$0.19684 2022-2023; \$0.20490 2021-2022)</i> <i>M/O Tax Rate \$0.1032 (\$0.10295 w/unused increments 2024-2025; \$0.08020 2023-2024; \$0.08904 2022-2023; \$0.14300 2021-2022)</i> <i>Debt Serv Tax Rate \$0.0800 (\$0.09064 2024-2025; \$0.09710 2023-2024; \$0.10780 2022-2023; \$0.06190 2021-2022)</i> <i>2025 Cert Net Tax Value = \$96,469,966 (\$91,368,858 2024; \$80,493,112 2023; \$71,233,971 2022)</i>				

w/depreciation  
w/o depreciation

Deerhaven WCID  
Proposed Budget 2025-2026  
GENERAL FUND

	Deerhaven WCID Budget	Adopted Budget 2024-2025	2024-2025 YTD Act Oct thru Aug	Proposed Budget 2025-2026
<b>Income</b>				
	Interest on General Account	\$100.00	\$102.82	\$100.00
	Interest on Water Account	\$500.00	\$432.76	\$300.00
	Interest on TexPool Account	\$6,000.00	\$2,819.26	\$2,500.00
	Late Fees	\$0.00	\$0.00	\$0.00
	New Connection Fees	\$2,000.00	\$2,000.00	\$2,000.00
	Penalties & Interest	\$200.00	\$254.03	\$100.00
	Property Tax Receipts	\$94,064.24	\$96,208.39	\$99,557.00
	Water Sales	\$140,000.00	\$96,041.12	\$130,000.00
	<b>Total Income</b>	<b>\$242,864.24</b>	<b>\$197,858.38</b>	<b>\$234,557.00</b>
<b>Cost of Goods Sold</b>				
	Cost of new connection fees	\$0.00	\$0.00	\$0.00
	Cost of Water Sales	\$81,200.00	\$52,717.08	\$75,400.00
	<b>Total COGS</b>	<b>\$81,200.00</b>	<b>\$52,717.08</b>	<b>\$75,400.00</b>
	<b>Gross Profit</b>	<b>\$161,664.24</b>	<b>\$145,141.30</b>	<b>\$159,157.00</b>
<b>Expenses</b>				
	Accounting	\$19,000.00	\$11,695.00	\$18,500.00
	Audit Fees	\$9,500.00	\$9,500.00	\$10,000.00
	Bank Fees	\$1,000.00	\$482.10	\$1,000.00
	Computers, Software, etc.	\$0.00	\$0.00	\$0.00
	Contract Labor - Billing	\$12,000.00	\$9,991.11	\$14,000.00
	Contract Labor - Management	\$18,500.00	\$12,817.79	\$18,500.00
	Contract Labor - Operator	\$6,500.00	\$4,000.00	\$6,500.00
	Depreciation - Meters	\$0.00	\$941.01	\$3,347.00
	Depreciation - WSI Phase I	\$22,683.00	\$17,012.25	\$22,683.00
	Depreciation - WSI Phase II	\$7,317.00	\$5,487.75	\$7,317.00
	Fire Protection Agreement	\$76,590.00	\$57,301.38	\$84,600.00
	Insurance & Surety Bond	\$4,000.00	\$3,722.00	\$4,500.00
	Laboratory Expenses	\$1,800.00	\$1,110.75	\$1,800.00
	Legal Fees	\$7,500.00	\$4,486.00	\$12,000.00
	Maintenance & Repair Water Lines	\$1,500.00	\$1,776.69	\$2,500.00
	Other Expenses	\$5,000.00	\$533.14	\$1,000.00
	Postage & Express Mail	\$1,300.00	\$1,116.58	\$1,300.00
	Printing & Office Supplies	\$0.00	\$103.65	\$150.00
	Recording Fees	\$200.00	\$0.00	\$200.00
	Lobbying	\$0.00	\$0.00	\$0.00
	Tax Collec Fee & Qtrly Appr. Fees	\$5,000.00	\$5,560.00	\$6,000.00
	TCEQ Revenue Fee	\$1,000.00	\$651.00	\$1,000.00
	<b>Total Expense</b>	<b>\$200,390.00</b>	<b>\$148,288.20</b>	<b>\$216,897.00</b>
	<b>Net Income</b>	<b>(\$38,725.76)</b>	<b>(\$3,146.90)</b>	<b>(\$57,740.00)</b>
<b>Capital Improvement Projects (CIP)</b>				
	<b>Electronic Water Meters</b>	<b>\$0.00</b>	<b>\$28,000.00</b>	<b>\$30,000.00</b>

M/O Tax Rate \$0.1032 (\$0.10295 w/unused increments 2024-2025; \$0.08020 2023-2024; \$0.08904 2022-2023; \$0.14300 2021-2022)

Deerhaven WCID  
Proposed Budget 2025-2026  
DEBT SERVICE

	Deerhaven WCID Budget	Adopted Budget 2024-2025	2024-2025 YTD Act Oct thru Jun	Proposed Budget 2025-2026
	<b>Income</b>			
	Interest on Debt Service Fund	\$4,500.00	\$5,548.28	\$2,500.00
	Intergovernmental Revenue	\$32,480.00	\$0.00	\$32,690.00
	Penalties & Interest	\$100.00	\$0.00	\$100.00
	Property Tax Receipts	\$82,816.73	\$85,358.24	\$77,253.15
	<b>Total Income</b>	<b>\$119,896.73</b>	<b>\$90,906.52</b>	<b>\$112,543.15</b>
	<b>Expense</b>			
	Bank Fees	\$150.00	\$150.00	\$150.00
	Interest on Long Term Debt	\$79,556.00	\$22,277.75	\$78,149.00
	Other Expense	\$100.00	\$0.00	\$100.00
	<b>Total Expense</b>	<b>\$79,806.00</b>	<b>\$22,427.75</b>	<b>\$78,399.00</b>
	<b>Net Income</b>	<b>\$40,090.73</b>	<b>\$68,478.77</b>	<b>\$34,144.15</b>

Debt Serv Tax Rate \$0.0800 (\$0.09064 2024-2025; \$0.09710 2023-2024; \$0.10780 2022-2023; \$0.06190 2021-2022)

## **APPENDIX TO BUDGET**

The following documentation will be made available upon request:

- Approved audits for the last two (2) fiscal years.
- Bond transcripts for all unpaid bond issues.
- Engineering reports required by Section 49.106, Texas Water Code.