

HCWCID110

Election

Presentation

**Bond (water, sanitary sewer and
drainage facilities), Park Bond,
and Maintenance Tax Elections**

Purpose of this Public Forum

- WCID110 is providing facts and information to allow you to make an informed decision on Election Day (Nov. 5)
- Introduction of speakers
 - Brian Mills - WCID110 District Manager
 - John Davis and Norman Gutierrez - Langford Engineering, Inc.
 - Tom Dowdy - WCID110 Board Treasurer
 - Stephen Eustis – RW Baird (Financial Advisor for WCID110)
- We will present information about the following:
 - Water and Sewer Bond Election
 - Parks and Recreation Bond Election
 - Maintenance Tax Election
- We ask that all questions/comments be held until the end of the presentation.



Election Information

Harris County Water Control and Improvement District No. 110 (“WCID110”) will hold an election on November 5, 2024, to obtain voter approval to issue bonds for

- water, sanitary sewer and drainage facilities and
- park facilities, and
- to obtain voter approval to increase the authorized maximum maintenance and operation tax to \$0.25.

Election Information

The Election will be held on November 5, 2024, from 7:00 a.m. to 7:00 p.m. The WCID110 election propositions will be included on your Harris County ballot and you may vote at any Harris County voting locations.

Early voting will be conducted from 9:00 a.m. to 5:00 p.m. on October 21, 2024 through October 25, 2024 and October 28, 2024 through November 1 2024.

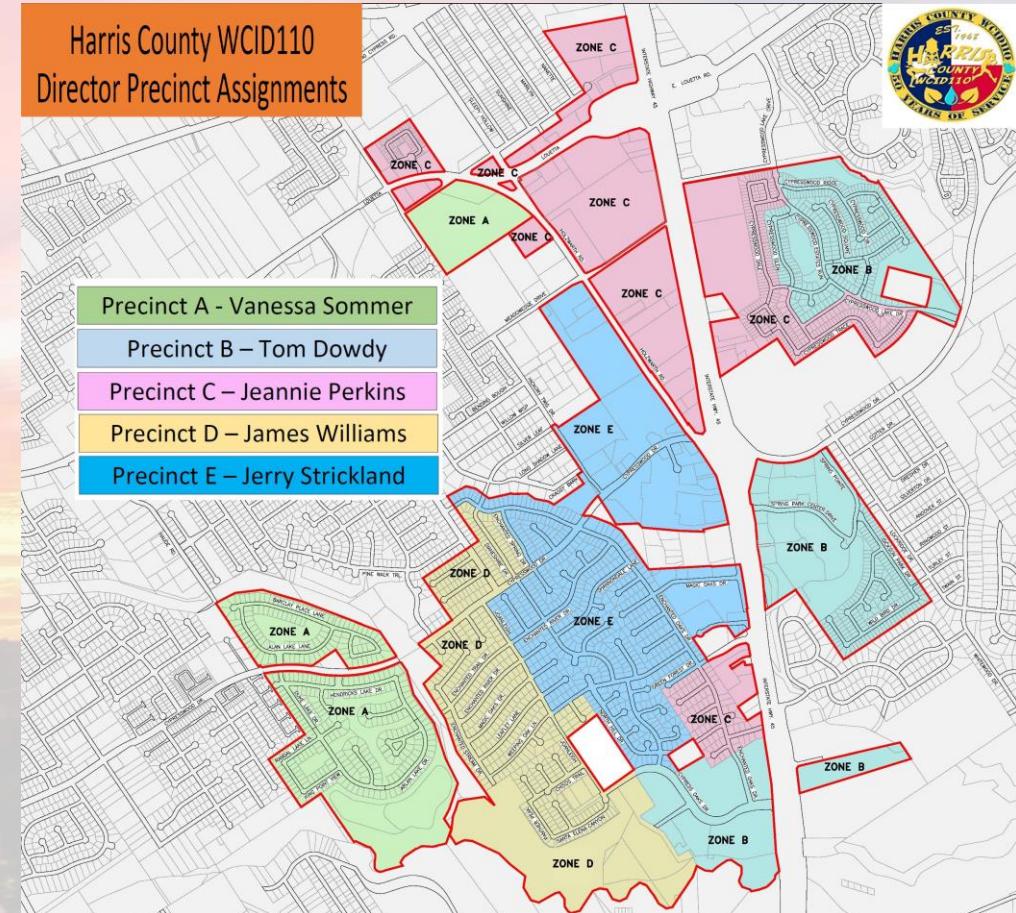
Early voting and voting on Election Day information may be found using the QR code or clicking on the QR image and you will be directed to Harris County Voter Registration website.



About WCID110

WCID110 is a political subdivision of the State of Texas that was created in 1968 for the purpose of providing water, sanitary sewer, and drainage facilities to the land inside its boundaries, as well as to provide park facilities.

WCID 110 contains approximately 1,300.48 acres of land, located east and west of IH45, comprised of residential and commercial development. Water and sanitary sewer services are provided to over 5,000 customers.



About WCID110

The following subdivisions are located in the District:

- Enchanted Oaks
- Cypress Forest
- Cypress Forest Park
- Cypress Forest Estates
- Cypress Forest Lakes
- Kotar Courts
- Cypresswood Lakes
- Lakes of Cypress Forest
- Spring Park Village
- Kings Village

Evolution of WCID110 since 1968 to Present

- In 1968:
 - WCID110 started by providing water/sewer/drainage services, with the expectation that it would be annexed at some point by the City of Houston.
- Today WCID 110:
 - provides water/sewer/drainage plus trash/recycling, surface water, parks and recreation, security, and Strategic Partnership Agreement (SPA) with City of Houston.
 - manages expansion of WCID110 with strategic land annexations for both commercial and residential properties
 - has increased the total number of contracted constables for security within the WCID110 boundaries and funded the construction and maintenance of the Precinct 4 Constables Building.

Evolution of WCID110 since 1968 to Present

- Previously passed bonds and annual operating funds have paid for the rehabilitation of water/sewer/wastewater systems as technology advanced and as our systems came to the end of their useful life or have gone beyond their anticipated life span.
- Previous bond elections (most recently \$10,000,000 in 2007) have allowed for water and sewer projects to be funded over years and decades since these projects benefit all residents and commercial properties of the District not just now, but into the future.
- Issuance of past bonds have not raised taxes.

Evolution of WCID110 since 1968 to Present

- WCID110 authored the first ever state law allowing WCID110 to regulate and certify private detention ponds for flood mitigation purposes throughout the District. If that law hadn't been passed, there may have been situations where the District would have had to pay for clean-up after disasters.
- WCID110 recently created a District specific Hazard Mitigation Plan which has been submitted to FEMA and the Texas Department of Emergency Management for future grant applications of both federal and state funds for hazard mitigation efforts. If received, these funds would provide assistance in our mitigation efforts, as well as updating some components of our infrastructure.

Mr. John Davis, President
Mr. Norman Gutierrez,
Project Manager



District Water and Sanitary Services and Facilities

- Water Supply and Distribution System;
- Water Plant No. 1 and related facilities;
- Water Plant No. 2 and related facilities;
- Elevated Storage Tank;
- Three (3) Ground Storage Tanks;



District Water and Sanitary Services and Facilities

- Three (3) Hydropneumatic Pressure Tanks
- Sanitary Sewer Collection System
- Seven (7) Off-Site Sanitary Sewer Lift Stations
- Wastewater Treatment Plant Facilities and On-site Lift Stations;
- Storm Sewer and Drainage Facilities; and
- Approximately 42 miles of water and sanitary sewer lines.



BOND ELECTION WATER, SANITARY SEWER AND DRAINAGE (SERVICE FACILITIES)

- The Service Facilities have been in continuous operation for over fifty years and are approaching the end of their useful life.
- To continue to provide uninterrupted service to customers of WCID110, it is necessary to rehabilitate the Service Facilities.

BOND ELECTION WATER, SANITARY SEWER AND DRAINAGE (SERVICE FACILITIES)

- A Capital Projects Plan has been adopted by WCID110 to provide for the rehabilitation and renovation of the Service Facilities in phases over an extended period of time.
- **The bonds, when and if issued, will be paid from ad valorem taxes.** The next slide will show the projects that would be funded from the Bonds if approved.

Bond Election Water, Sanitary Sewer, and Drainage (Service Facilities)

- A. Water Plant No. 1 Improvements \$3,500,000
- B. Water Plant No. 2 Improvements \$1,050,000
- C. Water Distribution System Improvements \$6,300,000
- D. Wastewater Treatment Plant Improvements \$2,800,000
- E. Wastewater Collection System Improvements \$3,225,000
- F. Storm Sewer and Drainage System Improvements \$6,300,000
- G. Contingencies \$3,476,250
- H. Engineering/Surveying \$4,797,225

Total Projected Expenses: \$34,950,000



Mr. Brian Mills
WCID110 District Manager
Manager for Parks and Recreation

PARKS AND REC BOND ELECTION

The Water District owns and operates the following park and recreational facilities:

Forest Oaks Swim and Racquet Club

- Clubhouse,
- Fitness center
- Tennis courts
- Swimming pool
- Main Pavilion
- Parking Lots



PARK BOND ELECTION

The Water District owns and operates the following park and recreational facilities:

Forest Oaks Park

- Four amenity fishing lakes
- Approximately 1 mile of asphalt road
- Approximately 2.5 miles of walking trails
- Playground
- Sand Volleyball Court
- Seven Pavilions
- Multiple water falls and spillways
- Fishing docks
- Amphitheater



PARKS AND REC BOND ELECTION

The park facilities have been in operation for over thirty years and are in need of renovation and improvement.

A Capital Improvements Plan for the park facilities has been adopted by the Water District to provide for the rehabilitation and renovation of the park facilities in phases over an extended period of time.

The Park Bond authorization of \$10,550,000 will be utilized to renovate the existing park facilities and amenities, to continue a capital equipment replacement schedule, and to potentially acquire additional park land.

Recent Capital Projects for Parks and Rec paid for with Operating Funds – FY23

- Replacement of canvas awning at main entrance to Swim and Racquet Club: \$15,730.00
- Replacement of spillway from George Beck Lake to Tex Stevens Lake: \$69,700.00
- Forest Oaks playground replacement: \$333,047.00
- Big fishing dock replacement: \$12,000.00
- Replacement of park water fountains: \$7,000.00
- Started fitness equipment replacement plan with two new plate loaded pieces: \$7,000.00
- Replacement of pool shower towers: \$7,500.00
- Installed large capacity ice machine in pool house for pool and tennis access: \$4,500.00
- Increased annual restock for lake fish: \$12,000.00
- Replacement schedule started for replacing pool deck furniture and pool deck and plaza tables: \$9,000.00

Recent Capital Projects for Parks and Rec paid for with Operating Funds – FY24

- Forest Oaks Tennis Courts 1-4 replacement: \$463,139.00
- Forest Oaks Tennis Courts 1-4 MUSCO lighting: \$127,746.00
- Started replacement cycle for maintenance utility vehicles, mowers, and other maintenance equipment.
 - Replacement John Deere Gator: \$9,200.00
 - New mower: \$25,000.00
 - Replacement weed eaters: \$2,500.00
- New windscreen and shades for tennis courts 5-8: ~\$3,000.00
- Replacement of parking lot lights: ~\$2,000.00
- Awning replacement on pool deck: ~\$12,000.00
- Continuing replacement schedule for pool furniture and tables.
- Additional security cameras on Park parking lot, entrance areas, and playground.

Future Anticipated Capital Projects

Forest Oaks Swim and Racquet Club

- Tennis courts 5-8 resurfacing
- Tennis courts 5-8 light replacement with MUSCO lights
- Fitness Center – equipment replacement plan for all cardio and strength equipment – almost all equipment was replaced after Harvey in 2017 so starting a replacement schedule will allow us to spread out the cost over multiple years. Data on equipment usage for cardio equipment is a major factor in replacement schedule.
- Replacement of audio system for pool area.
- Addition of new deep-water amenity to replace old rock wall.
- Replacement cycle for new outdoor tables and pool deck chairs/loungers.
- Replace and upgrade security systems.
- Redesign pool house plaza area for functionality and programming space.

Future Possible Capital Projects

Forest Oaks Swim and Racquet Club

- Forest Oaks Swimming Pool Rebuild
 - Pool is 30+ years old.
 - Pump system, chemical systems, and salt require constant repairs.
 - Solar heating system that was installed does not impact water temp enough to make a difference in March/April months when swim team starts
 - This could involve tearing down and rebuilding entire pool house to maximize space efficiency.
- Construction of new Tennis Pro and Storage Building and redesign and beautification of current tennis shed area.
- Repurpose main pavilion to be used for covered pickleball court(s).
- Additional practice backboards.

Future Anticipated Capital Projects

Forest Oaks Park

- Construction of two new pavilions on new lake.
- Increased expenses for annual fish restocking.
- Expansion of reclaimed water system for lakes and irrigation systems.
- Expansion of power lines to all pavilions and high traffic areas within the park.
- Replace and upgrade security systems.
- Additional covered benches and swings throughout the park along lake banks and walking paths.
- Replacement cycle for wooden bridges.
- Additional of lake fountains in all lakes to improve water circulation.

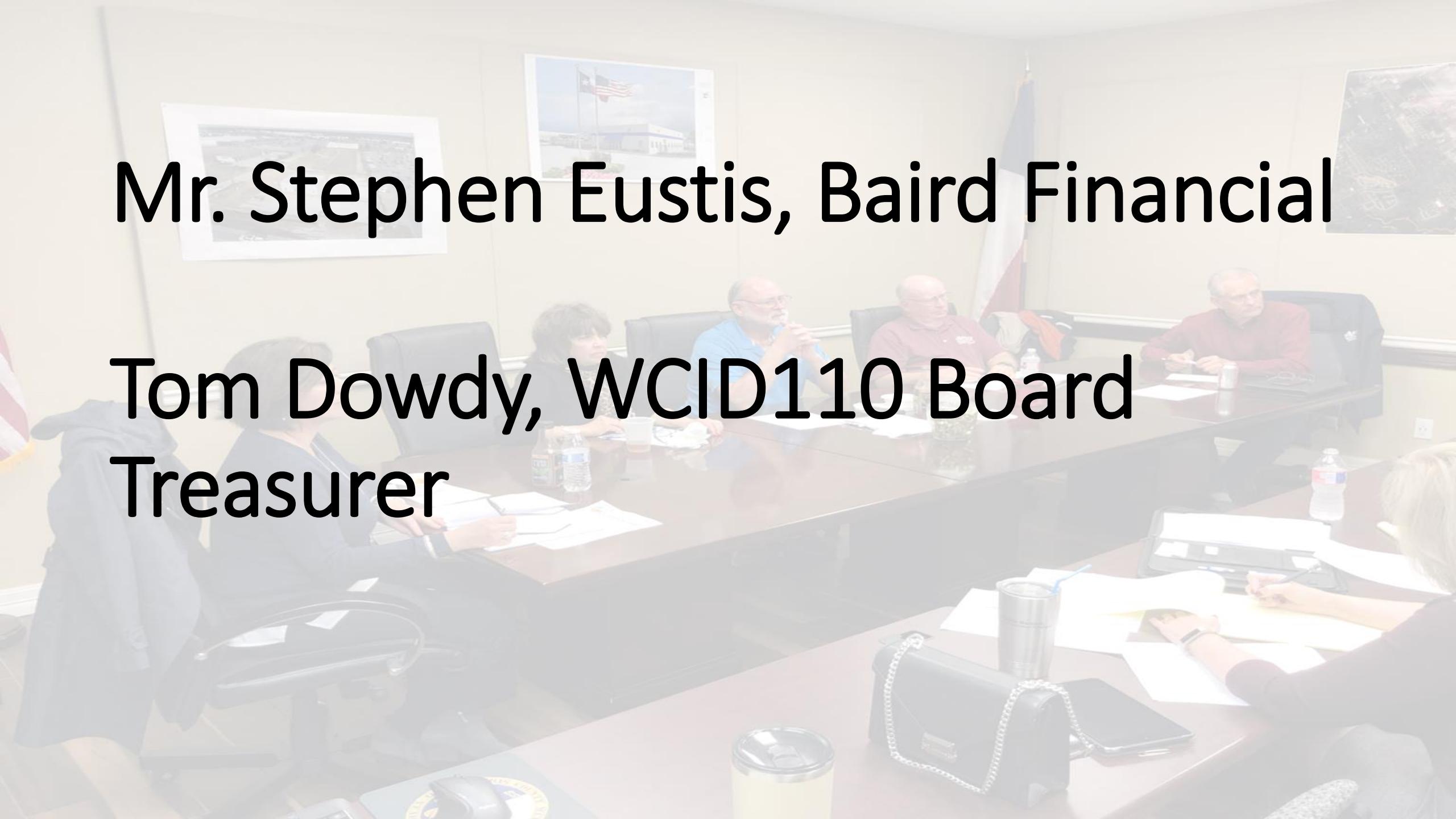
Future Possible Capital Projects

Forest Oaks Park

- Replacing decomposed granite walking paths with asphalt or concrete.
- Construction of additional park bathrooms.
- Construction of dog park.
- Construction of pickleball court complex.
- Construction of new larger pavilion for large group events/rentals.
- Erosion mitigation along Cypress Creek banks.
- Safety barrier along Cypress Creek side of park
- Land acquisition for new park space, amenity lakes, and other possible amenities like a dog park, pickleball courts, disc golf course
- Additional outdoor fitness areas within the park to include outdoor fitness equipment.

Parks and Recreation Capital Project Forecast

- We have developed a 15-year capital project forecast for Parks and Recreation.
- This forecast includes items mentioned in previous slides but is encompassing of both the Swim and Racquet Club and the Park.
- The 15-year forecast totals ~\$8.5 - \$9 million with current plans and replacement schedules.



Mr. Stephen Eustis, Baird Financial

Tom Dowdy, WCID110 Board
Treasurer

Financial Planning for Future Projects

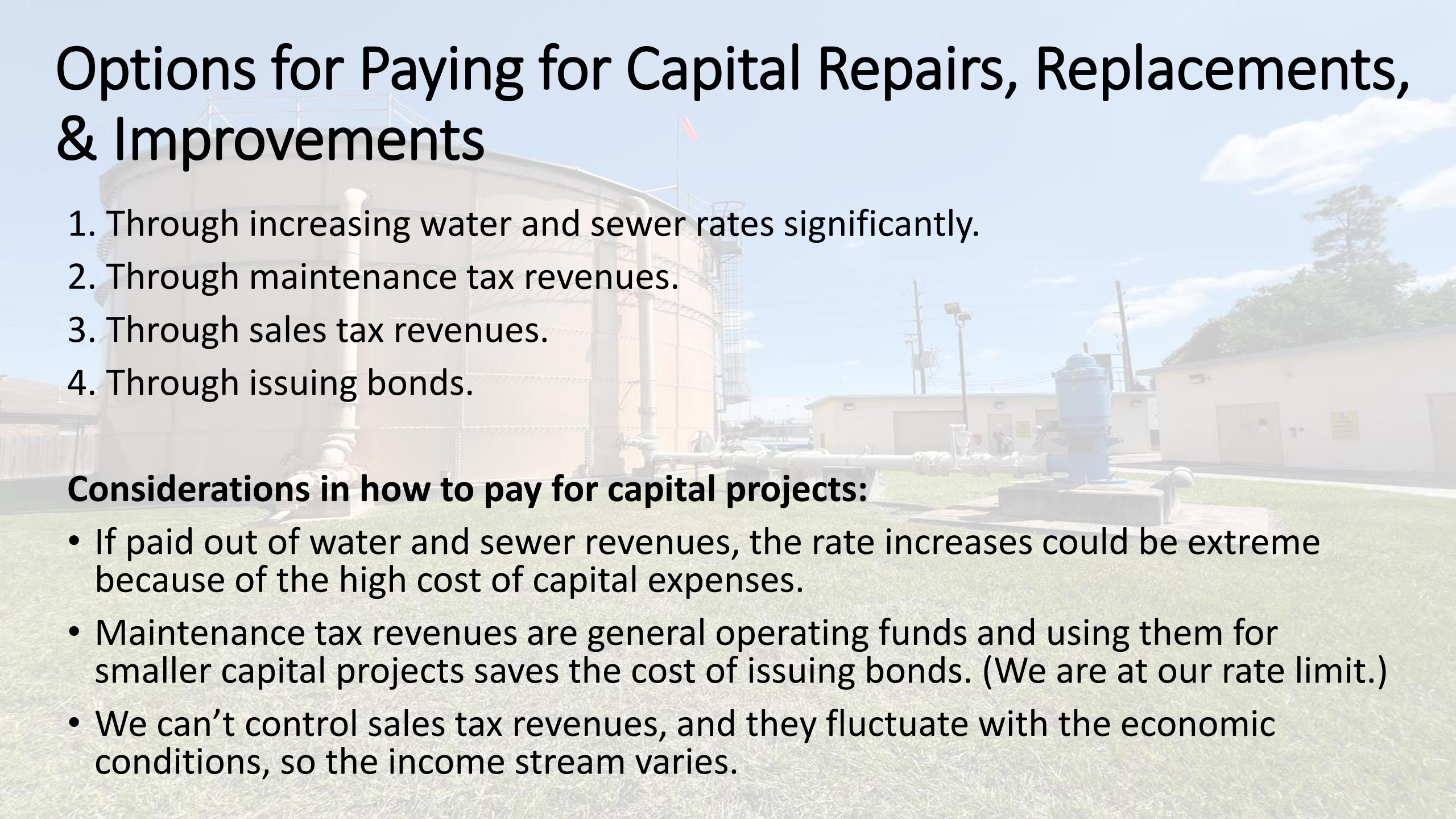
- Bond payments and their impacts to the tax rate and monthly water bills will be evaluated
- Impact to tax rate factors and timeline of bond sales
- Bond payments vs. pay as you go

Strategic Partnership Agreement (SPA) with City of Houston

- SPA has been in place since 2004 and will continue through April 8, 2043
- SPA money is generated from commercial properties within the SPA area along I-45 – this money is generated from sales tax paid by all customers of those businesses, not just WCID110 residents.
- Not all commercial properties in the District are located within SPA area.
- SPA money has allowed the District to fund parks and recreation and additional security (Precinct 4 Constables Contract Deputies)



Options for Paying for Capital Repairs, Replacements, & Improvements



1. Through increasing water and sewer rates significantly.
2. Through maintenance tax revenues.
3. Through sales tax revenues.
4. Through issuing bonds.

Considerations in how to pay for capital projects:

- If paid out of water and sewer revenues, the rate increases could be extreme because of the high cost of capital expenses.
- Maintenance tax revenues are general operating funds and using them for smaller capital projects saves the cost of issuing bonds. (We are at our rate limit.)
- We can't control sales tax revenues, and they fluctuate with the economic conditions, so the income stream varies.

Considerations in Paying for Capital Repairs, Replacements, & Improvements

Issuing bonds to pay for major capital repairs, replacements, and improvements spreads the cost over many years.

The life span of our water and sewer infrastructure is 30 to 50 years so those property owners who will benefit from the capital repairs, replacements, and improvements in the future are paying for them when they are paid out of bond proceeds.

If capital repairs, replacements, and improvements are paid out of operating funds then new property owners who benefit from them are not paying for them.

WCID 110 Tax Rate Information

Debt Service Taxes:

- Debt service tax rate for January 1, 2008, was \$0.35 per \$100 assessed value.
- Debt service tax rate for January 1, 2024, was \$0.17 per \$100 assessed value.

Debt service taxes can only be used to pay principal and interest on bonds that have been sold.

No new bonds were sold between 2007 and 2021 to pay for capital repairs or improvements. All capital repairs and improvements were paid out of operating funds instead of issuing new bonds.

During this same period, the District redeemed multiple higher interest rate bonds prior to their stated maturity and sold new bonds at lower interest rates that saved the District \$2,983,037 in interest.

WCID 110 Tax Rate Information

Maintenance Taxes:

- Maintenance tax rate in 1993 was \$0.096 per \$100 assessed value.
- Maintenance tax rate in 2024 is \$0.15 per \$100 assessed value.

The District's 2024 tax rate is \$0.32 per \$100 assessed value, which is allocated \$0.17 for debt service and \$0.15 for maintenance.

The maintenance tax rate has not been increased since 2000.

Who Pays the Debt Service Taxes and Maintenance Taxes

WCID 110 tax base values:

- 2008 – \$508,928,884
- 2024 – \$1,256,036,557 (147% increase since 2008)

Residential properties makes up 53% of the 2024 value

Commercial properties make up 47% of the 2024 value

47% of the taxes levied are paid by the commercial property owners.

WCID 110 Tax Exemptions

Texas does not require a utility district to grant any tax exemptions to property owners.

Commercial property owners receive no exemptions.

WCID 110 grants a 20% tax exemption for all residential homesteads (this is the maximum amount allowed by State law).

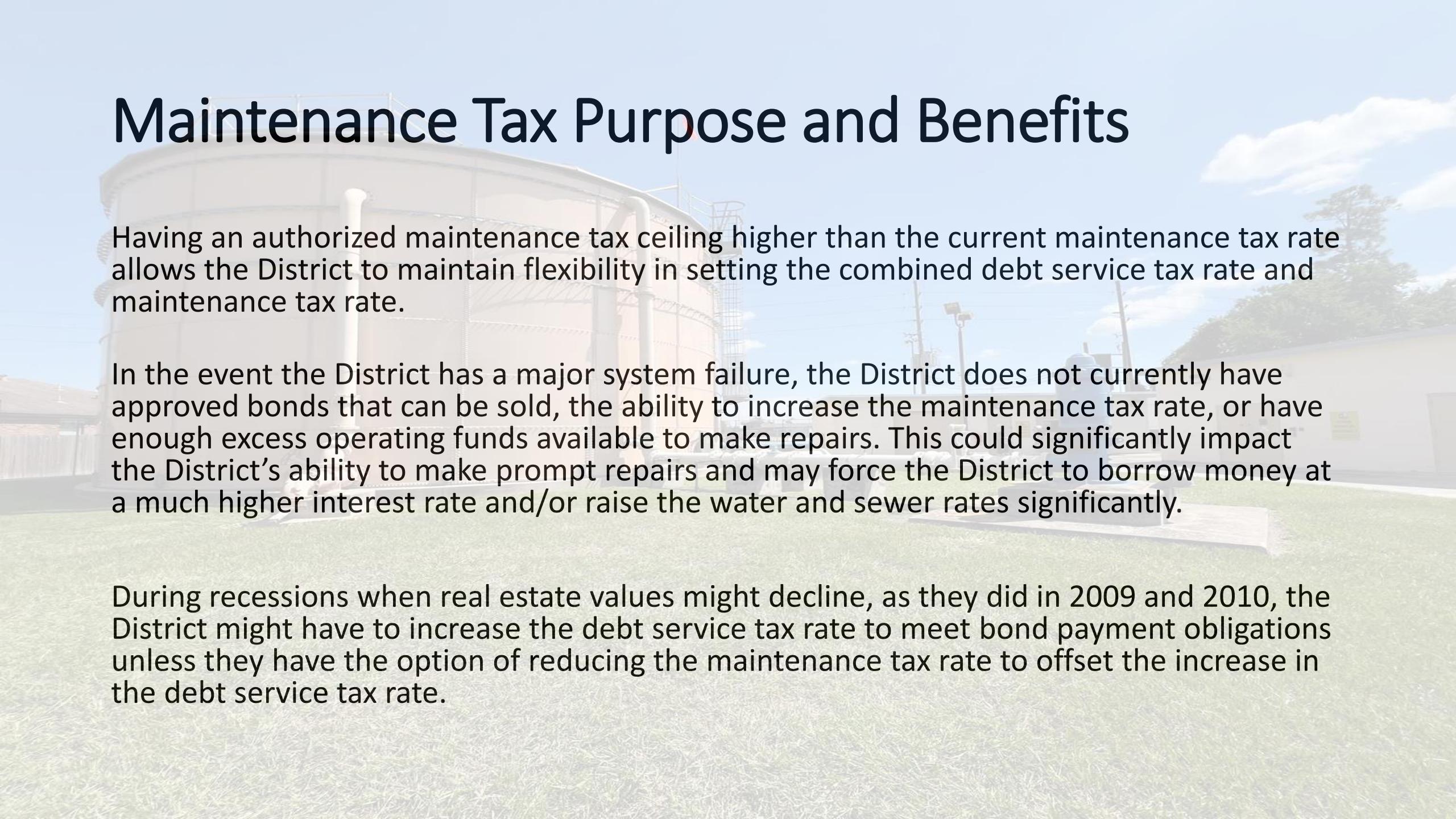
WCID 110 grants an additional \$100,000 tax exemption for homesteads of persons who are over 65 or disabled.

NOTE: It is rare for a utility district to grant an over 65 or disabled tax exemption.

Possible Tax Deduction

Taxpayers who itemize on their federal income tax returns may deduct up to \$10,000 of state and local taxes – specifically property taxes. Payments made for water and sewer services are not tax deductible.

Maintenance Tax Purpose and Benefits

A large, cylindrical concrete water storage tank with a metal ladder attached to its side. In the background, there is a small, single-story building, possibly a pump station or control room, surrounded by trees and a fence. The sky is clear and blue.

Having an authorized maintenance tax ceiling higher than the current maintenance tax rate allows the District to maintain flexibility in setting the combined debt service tax rate and maintenance tax rate.

In the event the District has a major system failure, the District does not currently have approved bonds that can be sold, the ability to increase the maintenance tax rate, or have enough excess operating funds available to make repairs. This could significantly impact the District's ability to make prompt repairs and may force the District to borrow money at a much higher interest rate and/or raise the water and sewer rates significantly.

During recessions when real estate values might decline, as they did in 2009 and 2010, the District might have to increase the debt service tax rate to meet bond payment obligations unless they have the option of reducing the maintenance tax rate to offset the increase in the debt service tax rate.

Maintenance Tax Purpose and Benefits

The District has flexibility in the use of maintenance tax. For example, maintenance taxes may be used to pay principal and interest on the District's outstanding debt, provided it isn't an ongoing policy to keep the debt serve tax rates lower long term.

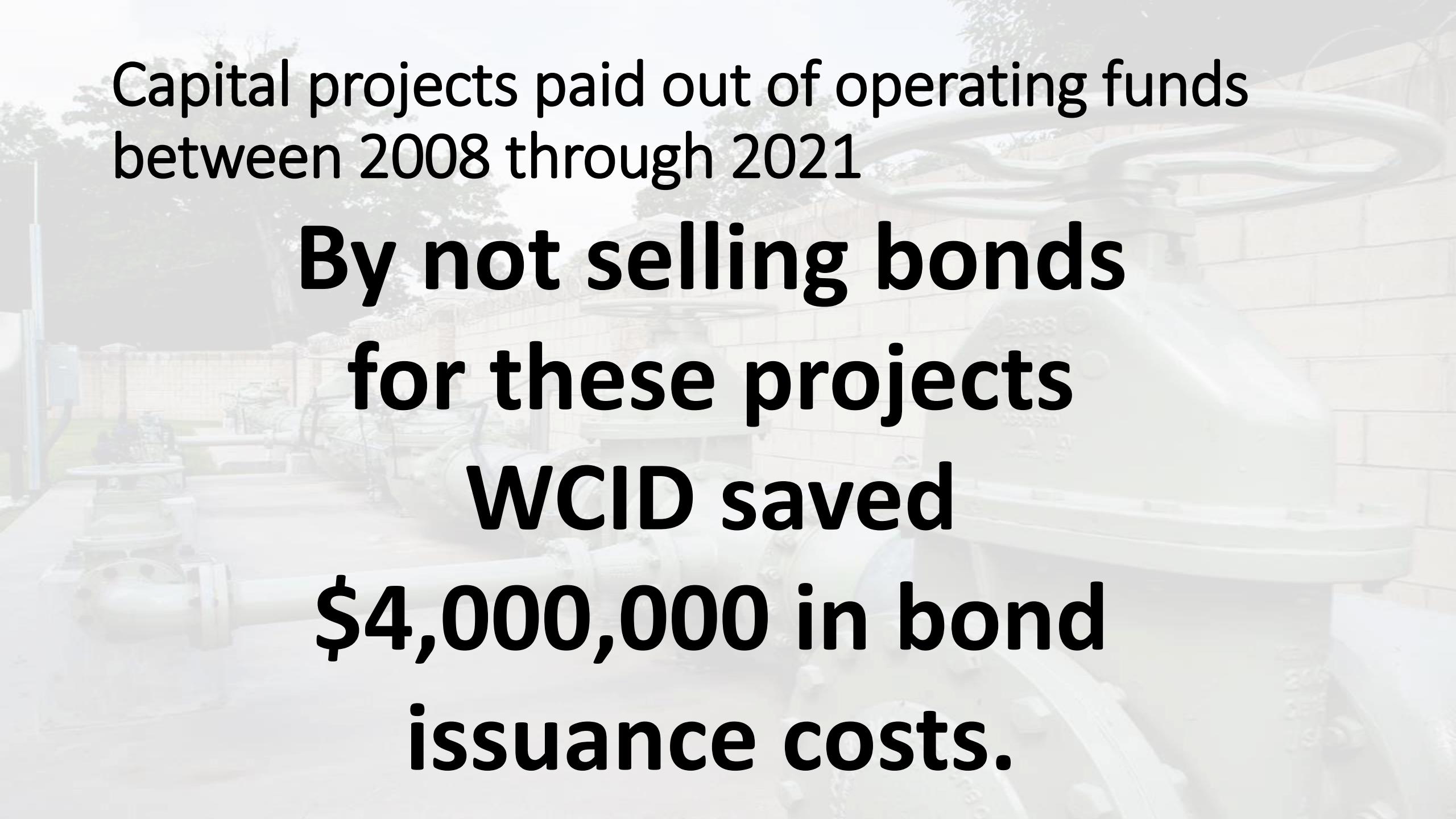
Paying for capital repairs and improvements out of the operating funds that include water and sewer revenues, maintenance taxes, and sales taxes, saves the District the costs of issuing bonds that averages over 20% of the principal amount of the bonds sold.

Capital projects paid out of operating funds from 2008 through 2021 saved the District approximately \$1,900,000 in issuance costs because bonds were not sold to pay for these projects. This does not include \$2,100,000 for land purchased.

Capital projects paid out of operating funds between 2008 through 2021

Operating Fund Rehab Projects	Cost	Completion Date/Status
Tennis Court Improvements	\$ 636,270.00	On-Going
Water Well #2 Motor Repairs	\$ 26,075.00	May-22
WWTP Sluice Gates Replacement	\$ 173,526.00	On-Going
Generator at Water Plant 2	\$ 34,958.01	Sep-21
Emergency Interconnect with Spring West MUD	\$ 112,783.75	Jul-23
Constable's Office	\$ 946,551.22	Apr-19
Lowe's Detention Pond Improvement	\$ 641,231.00	Sep-18
WWTP Lift Station Pumps & MCC Improvement (Hurricane Harvey)	\$ 205,746.10	Jun-18
WWTP West Clarifier Improvement	\$ 138,242.22	Nov-18
WWTP Transformer Repairs	\$ 33,813.30	Aug-22
WWTP Pavement Improvements	\$ 139,569.00	Aug-19
Enchanted Oaks Sec. 1 - 3 Sanitary Sewer Rehabilitation	\$ 1,164,443.85	Jul-18
WWTP Manual Bar Screen & Fuel Tank	\$ 24,300.00	Dec-14
Gander Mountain Lift Station	\$ 34,750.00	Dec-13
Elevated Storage Tank Repainting	\$ 273,990.00	May-14
WWTP Reclaimed Water System Including Hurricane Harvey Repairs	\$ 618,622.69	2017 & 2020
WWTP Clarifier Bridge Replacement	\$ 43,340.00	May-13
Cypress Forest Reserves Developer Reimbursement	\$ 3,472,852.75	Nov-19
Purchase of Approx. 14.5 Acres for Detention Purposes	\$ 2,100,000.00	Sep-24

Paid out of operating funds \$ 10,821,064.89



Capital projects paid out of operating funds
between 2008 through 2021

By not selling bonds
for these projects
WCID saved
\$4,000,000 in bond
issuance costs.

Current Capital Projects Being Paid Out of Bond Funds

Bond Fund Rehab Projects	Cost	Completion Date/Status
Water Well #1 Repairs	\$ 342,061.00	Feb-24
Enchanted Oaks Sec. 2 - 4 Sanitary Sewer Rehabilitation	\$ 1,595,224.00	On-Going
Ground Storage Tank Rehab at Water Plant #2	\$ 97,750.00	Dec-22
Hickory Twig Lift Station Rehab	\$ 533,673.08	Jan-24
Elevated Storage Tank Rehab	\$ 292,190.00	Jul-24
Louetta Lift Station Rehab	\$ 614,870.84	Jul-24
Haas Detention Pond Expansion	\$ 361,049.65	Apr-22
Water Plant #1 Improvements	\$ 876,300.00	On-going
2024 WWTP Clarifier Improvements	\$ 1,083,000.00	On-going
2025 WWTP Improvements (Digester, Thickener & MCC Imp.)	\$ 1,725,000.00	On-going
Total	\$ 7,521,118.57	

Bond Fund Balance & Ongoing Capital Projects

Bonds Proceeds and General Funds Currently Available for Capital Projects - \$5,986,675

Total Bond Debt - \$21,636,698

Bond Applications Pending - \$1,825,000

Remaining Voter Approved Bonds – **None**

Priorities in Expenses Paid Out of Operating Funds

Utility districts are responsible for providing potable water, treating sewage, and providing drainage within the district. (That does not include public storm sewer drains that Harris County is responsible for.)

Water, sewer, and drainage expenses must be paid from operating funds and are the first priority in managing the District's finances. All other operating expenses are discretionary expenses.

Secondary spending priorities in WCID 110

WCID 110 has budgeted \$936,000 annually for Precinct 4 Deputy Constables to patrol the District, which is paid from the operating account. The District also provides a million-dollar building located within the District for Precinct 4 Constables' use, thereby increasing law enforcement presence in the District.

WCID 110 owns and operates parks and recreation facilities that are funded from the operating account.

Recent Cost Saving Actions - Senate Bill 1250

- WCID 110 introduced a legislative bill in 2022 that received final approval which gives WCID 110 the authority to inspect all 41 commercially-owned detention basins/ponds within the boundaries of WCID 110 to ensure they are being maintained as designed to reduce flooding.
- If a property owner does not maintain their detention basin/pond WCID 110 has the authority to assess fines.
- Many of the detention basins/ponds within the boundaries of WCID 110 are not permitted so prior to passage of the 2022 legislation, WCID 110 had no authority over unpermitted basins/ponds.
- However, if a property owner does not maintain their basins/ponds to original design standards and they become silted in, slopes washed out, drains clogged, or overgrown with vegetation the Harris County Flood Control District ultimately requires the District to bring the basins/ponds back up to design standards. The legislation is potentially a huge cost savings to WCID110, should WCID 110 be required to restore basins/ponds.

Recent Cost Saving Actions

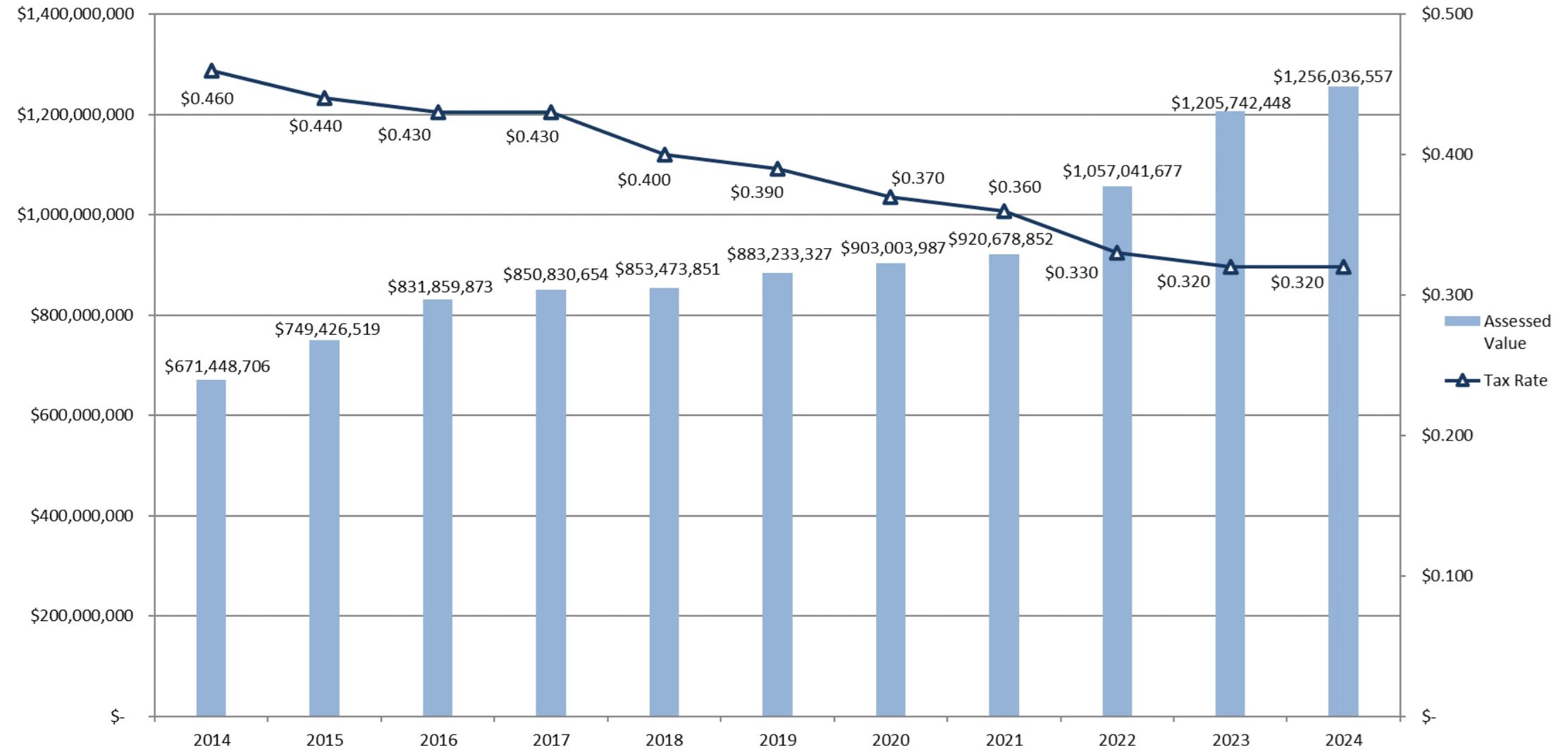
Electronic Water Meter Installation

- WCID 110 replaced all water meters within the District with electronic smart meters to be able to continuously monitor water usage on every meter. This enables the water and sewer operating company to more quickly identify and repair leaks.
- The installation of smart meters and monitoring through the EyeOnWater app also allows customers to monitor their water use and identify leaks quickly, saving them money on their water and sewer bills.
- The smart meters allow the operating company to monitor the total metered pumpage and identify unaccounted for water use for which the North Harris County Regional Water Authority bills the District. A reduction in unaccounted for water loss of just 1,500,000 gallons saves the District \$4,575 per month.

Hazard and Flood Mitigation Projects Pending

1. Through an Interlocal Agreement with Harris County Flood Control District, WCID 110 has contributed \$500,000 toward an engineering study for a regional detention pond on the east side of I-45, bordering Cypress Creek. Harris County and Harris County Flood Control have purchased the vacant land south and west of North Hill Estates to construct a large detention basin in phases.
2. WCID 110 recently completed the purchase of 14.25 acres on the south side of Randal Way and Cypress Oaks Dr. south to Cypress Creek for a future detention basin. WCID 110 has a Federal Grant Money Application pending and if approved will provide the funding for the construction of this basin.
3. Flood mitigation reduces flood levels and helps to maintain the property values in areas where flooding has occurred.
4. As mentioned earlier, the District has also submitted a District specific Hazard Mitigation Plan to the State of Texas and, when approved, will be able to pursue grant funding support for some hazard mitigation initiatives throughout the District. These grants could save the District up to 75% of a project's total cost.

Tax Rate/Assessed Value Analysis (10-Year History)



CIP Financing Options



Additional Information:

Number of Connections: 2,442 (2,184 Residential | 258 Commercial)

2024 Assessed Value: \$1,256,036,557

2024 Average Homestead Value: \$269,710

Bond Assumptions:

Interest Rate: 4.50%

Years of Level Debt Service: 30

Tax Collections Rate: 98%

Option 1: Water & Sewer Rates			Option 2: Debt Service Tax				
Year	W&S Rate Increase (Year)	W&S Rate Increase (Month)	Bond Amount	I&S Tax Rate Increase	Average Tax Bill Increase (Year)	Average Tax Bill Increase (Month)	
2025	\$ 383.69	\$ 31.97	\$ 1,115,000	\$ -	\$ -	\$ -	
2026	\$ 2,954.245	\$ 246.187	\$ -	\$ -	\$ -	\$ -	
2027	\$ 2,954.245	\$ 246.187	\$ 17,180,000	\$ -	\$ -	\$ -	
2028	\$ 1,432.051	\$ 119.338	\$ -	\$ 0.050	\$ 163.917	\$ 13.66	
2029	\$ 1,432.051	\$ 119.338	\$ -	\$ 0.040	\$ 137.690	\$ 11.47	
2030	\$ 1,432.051	\$ 119.338	\$ -	\$ 0.030	\$ 108.431	\$ 9.04	
2031	\$ 1,432.051	\$ 119.338	\$ 16,655,000	\$ 0.030	\$ 113.853	\$ 9.49	
2032	\$ -	\$ -	\$ -	\$ 0.025	\$ 99.621	\$ 8.30	
2033	\$ -	\$ -	\$ 10,550,000	\$ 0.030	\$ 125.523	\$ 10.46	
2034	\$ -	\$ -	\$ -	\$ 0.030	\$ 131.799	\$ 10.98	

Additional assumptions/information:

* The pending 2024B utility bonds are accounted for in the analysis.

* We assumed 5% appreciation on home values during the bonding period (starting from 1/1/24).

* The "Tax Rate Increase" column is based on the current debt service tax rate (\$0.17).

* The revenue targets and timing are based (estimated) on the CIP provided by the District's engineer.

* Reflects the park bond authorization.

Summary/Recap

Water and Sewer Bond - \$34,950,000

- Passing this bond initiative DOES NOT mean we are required to use them.
- Passing this bond initiative DOES NOT mean your taxes will increase, decrease, or stay the same.
- Passing this bond initiative DOES NOT mean we can just designate a project as a bond project and start...we must follow the TCEQ bond approval process.
- Passing this bond initiative provides the district financial options for how to address capital expenses that benefit the District for years to come.

Summary/Recap

Parks and Recreation Bond - \$10,500,000

- Passing this bond initiative DOES NOT mean we are required to use them.
- Passing this bond initiative DOES NOT mean your taxes will increase, decrease, or stay the same.
- Passing this bond initiative DOES NOT mean we can just designate a project as a bond project and start...all capital projects would be proposed in the annual budget cycle, reviewed by the Board and other consultants, and approved on a project by project basis.
- Passing this bond initiative provides the district financial options for how to address capital expenses that benefit the District for years to come.

Summary/Recap

Maintenance Tax Proposed Increase

- If passed, it DOES NOT mean the board will vote to increase the maintenance tax to the maximum allowed rate.
- If passed, the Maintenance Tax max cap would increase by \$0.10 to \$0.25 maximum.
- An increase in the maintenance tax would be based on the annual operating expenses for the water and sewer systems and facilities.

Open for Public Questions

- Public Comment at Meetings of the Board.
 - In order to conduct the business appearing on the meeting agenda in a timely and expeditious manner, it is necessary to limit the amount of time to receive comments from members of the public.
 - Public comments shall be limited to three (3) minutes per person and a total maximum period for all public comment of thirty (30) minutes.
- Questions may be addressed to WCID110 Board Members or to District Consultants.

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