REUNION RANCH WATER CONTROL AND IMPROVEMENT DISTRICT

ORDER ADOPTING BUDGET

WHEREAS, it is necessary for Reunion Ranch Water Control and Improvement District to adopt a budget for the fiscal year beginning October 1, 2026.

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

1. The budget for the fiscal year beginning October 1, 2026, attached hereto, is hereby approved and adopted.

PASSED AND APPROVED this 15th day of September, 2026.

John Genter
President, Board of Directors

ATTEST:

Mark D. Olson
Secretary, Board of Directors

[SEAL]

Reunion Ranch WCID
Approved Budget: FY 2026 - 2027

	$0.2635 2026-2027	FY 25-26 Budgeted	FY 25-26 Projected	Audited FY 24-25	Audited FY 23-24	Audited FY 22-23
Revenues:						
Property Taxes, including penalties	$ 1,220,746	$ 1,219,736	$ 1,227,371	$ 1,146,111	$ 1,061,298	$ 872,905
Service Accounts -						
Water Service Fees	702,593	713,524	706,171	680,473	708,788	767,199
Sewer Service Fees	394,352	381,064	399,120	390,395	376,110	368,100
Service Account Penalties	8,776	8,757	7,500	5,553	6,970	6,643
Total Service Accounts	1,105,720	1,103,345	1,112,791	1,076,421	1,091,868	1,141,943
Tap Connection Fees	-	-	-	1,250	1,550	-
Inspection Fees	-	-	-	520	750	-
Interest/Other	72,000	54,000	111,583	144,217	141,464	89,518
Miscelaneous Income	-	-	-	4,580	62,727	6,932
Grant Income	-	-	-	-	-	-
Total Revenues	2,398,466	2,377,081	2,451,745	2,373,099	2,359,658	2,111,299
Expenditures:						
District Facilities -						
Water/Wastewater/Garbage -						
LCRA Firm Water Reservation Fee	30,622	28,434	28,874	28,438	27,125	30,009
WTPUA Monthly Charge	216,792	180,324	204,635	180,325	180,325	153,276
Water Purchases	261,976	213,552	215,207	170,928	182,973	194,586
Operations -						
Operations Fee	241,290	150,000	165,630	93,409	100,837	95,071
Utilities	45,000	33,000	37,915	33,645	29,523	25,807
WWTP - Telephone	-	-	-	647	643	665
Lab Testing	36,000	36,000	49,259	25,903	37,318	36,879
Inspections	7,200	7,200	5,907	6,139	6,197	5,881
Chemicals	25,200	36,000	20,612	21,108	23,173	34,308
Sludge management/hauling	55,200	60,000	62,218	32,280	59,630	72,946
Permit fees	1,500	1,500	1,892	1,328	1,328	1,328
Capital Outlay	-	-	-	410,895	-	42,277
Routine Repairs & Maintenance -						
Water System	69,000	69,000	67,233	69,081	29,428	55,847
Wastewater/Lift Station	148,840	148,840	176,281	309,152	231,753	189,763
Irrigation	30,000	30,000	40,192	20,006	6,686	5,007
Ponds	30,000	51,000	27,251	32,309	66,364	28,750
Pond/Irrigation Mowing	62,400	60,000	59,765	59,495	58,840	73,231
One-Time Repairs & Maintenance -						
Ponds	10,000	49,000	-	-	-	-
210 Conversion	-	170,405	-	-	-	-
Odor Control	-	10,000	-	-	-	-
WWTP Maint & Improvements	241,000	396,000	-	-	5,000	49,500
Water System	36,000	36,000	6,000	-	-	-
Non-Routine Maintenance Reserve-						
Ponds/Drainage	10,000	18,200	6,000	6,192	18,797	7,140
Wastewater/Lift Station	153,000	114,400	180,674	34,233	51,192	-
Water System	5,200	5,200	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Subtotal - District Facilities	1,716,220	1,904,055	1,355,545	1,535,512	1,117,133	1,102,272
Administrative Services -						
Director Fees, including payroll taxes	17,129	17,129	15,704	18,081	16,653	10,691
Director Reimbursements	780	780	597	708	544	292
Bank Charges	-	-	-	118	488	1,187
Tax Appraisal/Collection Fees	8,000	8,000	8,335	8,407	7,650	5,638
Insurance	25,000	25,000	26,106	24,162	21,831	20,739
Public Notices/Elections	15,300	15,300	15,664	2,245	4,919	526
Website Development	15,800	15,800	15,190	13,405	8,919	7,803
Lobbyist Consulting	-	-	-	-	-	-
Miscellaneous	3,000	3,000	2,491	1,106	1,979	225
Subtotal - Administrative Services	85,008	85,008	84,087	68,231	62,984	47,101
Professional Fees -						
Legal Fees	168,000	168,000	150,209	160,027	157,278	107,342
Accounting Fees	37,800	37,800	31,126	27,017	26,517	25,500
Engineering Fees - General	100,000	100,000	155,691	97,768	183,957	68,788
Financial Advisor Fees	1,500	1,500	1,269	1,209	1,173	1,029
Engineering Fees - Special	86,196	86,196	66,521	32,307	38,727	29,009
Audit Fees	18,500	15,500	15,500	14,500	13,500	13,000
Subtotal - Professional Services	411,996	408,996	420,316	332,828	421,151	244,668
Total Expenditures	2,213,224	2,398,059	1,859,948	1,936,571	1,601,268	1,394,042
Excess / (Deficiency) of Revenues over Expenditures	$ 185,243	$ (20,978)	$ 591,797	$ 436,528	$ 758,390	$ 717,257

Key Assumptions:

- Taxable Assessed Valuation = $472,736,047
- Total Tax Rate = $0.6230 / $100 TAV
- O&M Tax Rate = $0.2635 / $100 TAV
- Debt Service Tax Rate = $0.3595 / $100 TAV
- 98% Collection Rate
- 0 New Taps for Year

Reserve Analysis:	FY 26-27 Budgeted	FY 25-26 Projected	FY 24-25 Actual
Est. Beg Fund Balance	$ 3,980,396	$ 3,388,599	$ 2,952,071
Surplus/(Deficit)	185,243	591,797	436,528
Est. Ending Fund Balance	$ 4,165,638	$ 3,980,396	$ 3,388,599
Oper. Reserve 1yr	$ 1,758,024	$ 1,758,024	$ 1,667,274
NR-Maint. Reserve (Target)	1,527,500	1,527,500	1,175,000
	$ 3,285,524	$ 3,285,524	$ 2,842,274
Over/(Under)	$ 880,115	$ 694,872	$ 546,325

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.