

Reunion Ranch WCID
Proposed Budget: FY 2021 - 2022

DRAFT

	\$0.275 2021-2022	FY 20-21		Audited		
		Budgeted	Projected	FY 19-20	FY 18-19	FY 17-18
Revenues:						
Property Taxes, including penalties	\$ 778,917	\$ 327,832	\$ 344,193	\$ 259,178	\$ 248,016	\$ 343,143
Service Accounts -						
Water Service Fees	548,871	480,879	590,705	606,438	437,351	389,101
Sewer Service Fees	305,109	254,505	304,112	268,597	204,593	177,109
Service Account Penalties	8,540	7,354	6,379	9,275	5,069	5,047
Total Service Accounts	862,519	742,738	901,196	884,310	647,013	571,257
Tap Connection Fees	-	36,000	36,000	67,000	89,000	62,500
Inspection Fees	-	27,000	28,350	55,500	71,200	50,000
Interest/Other	6,000	11,400	9,104	10,148	23,222	12,135
Total Revenues	1,647,436	1,144,970	1,318,843	1,276,136	1,078,451	1,039,035
Expenditures:						
District Facilities -						
Water/Wastewater/Garbage -						
LCRA Firm Water Reservation Fee	25,380	25,380	25,376	26,475	20,995	18,995
WTPUA Monthly Charge	156,384	138,444	138,440	116,037	67,019	67,019
Water Purchases	204,482	163,787	198,338	198,625	157,712	156,299
Operations -						
Operations Fee	102,660	100,590	95,180	97,904	91,165	72,754
Utilities	33,600	16,800	16,872	16,329	14,675	13,263
Lab Testing	23,400	22,200	18,916	24,741	17,116	15,636
Inspections	20,400	23,400	30,154	51,598	52,564	46,012
Chemicals	30,000	21,000	26,583	23,351	14,317	9,903
Sludge hauling	48,000	48,000	322,739	127,622	129,373	53,677
Permit fees	1,500	1,500	1,328	1,328	1,979	1,440
Routine Repairs & Maintenance -						
Water System	57,000	36,000	39,842	32,371	31,964	19,807
Wastewater/Lift Station	156,000	132,000	290,103	342,858	127,122	50,960
Irrigation	30,000	24,000	28,912	19,994	18,833	3,028
Ponds	27,000	22,000	22,281	9,988	10,534	3,170
Pond/Irrigation Mowing	57,000	48,000	55,173	46,090	39,978	26,255
One-Time Repairs & Maintenance -						
Ponds	10,000	-	-	-	-	-
Trails	2,500	-	-	-	-	-
210 Conversion	135,000	20,000	20,000	-	-	-
Odor Control	10,000	-	-	-	-	-
Non-Routine Maintenance Reserve-						
Ponds/Drainage	12,000	-	-	-	-	-
Wastewater/Lift Station	58,000	-	-	-	-	-
Water System	20,000	-	-	-	-	-
Miscellaneous	5,000	-	-	-	-	-
Subtotal - District Facilities	1,225,306	843,101	1,330,237	1,135,311	795,346	558,218
Administrative Services -						
Director Fees, including payroll taxes	13,038	9,779	11,646	10,819	8,558	9,204
Director Reimbursements	780	780	195	369	631	691
Tax Appraisal/Collection Fees	4,000	4,000	2,748	1,828	1,654	2,273
Insurance	20,000	15,000	14,903	14,673	12,796	10,881
Public Notices/Elections	7,500	1,450	2,188	323	1,027	321
Website Development	14,400	3,000	13,921	-	-	-
Lobbyist Consulting	-	-	-	-	-	-
Miscellaneous	1,200	1,200	-	8,399	1,700	423
Subtotal - Administrative Services	60,917	35,208	45,600	36,412	26,367	23,791
Professional Fees -						
Legal Fees	102,000	69,000	88,497	75,890	71,854	64,483
Accounting Fees	24,750	24,750	24,750	24,750	21,750	21,750
Engineering Fees - General	42,000	34,200	44,385	34,938	40,692	19,988
Financial Advisor Fees	600	429	429	-	-	-
Engineering Fees - Special	24,000	24,000	16,284	19,358	58,323	31,872
Audit Fees	12,250	11,750	11,500	11,500	11,000	10,500
Subtotal - Professional Services	205,600	164,129	185,845	166,436	203,619	148,593
Total Expenditures	1,491,823	1,042,438	1,561,682	1,338,159	1,025,332	730,602
Excess / (Deficiency) of Revenues over Expenditures	\$ 155,613	\$ 102,532	\$ (242,839)	\$ (62,023)	\$ 53,120	\$ 308,433

Key Assumptions:

- Assessed Valuation = \$289,022,999
- Total Tax Rate = \$0.825 / \$100 AV
- O&M Tax Rate = \$0.275 / \$100 AV
- Debt Service Tax Rate = \$0.550 / \$100 AV
- 98% Collection Rate
- 0 New Taps for Year

Reserve Analysis:

	FY 21-22 Budgeted	FY 20-21 Projected
Est. Beg Fund Balance	\$ 779,753	\$ 1,022,592
Surplus/(Deficit)+NRMR	250,613	(242,839)
Est. Ending Fund Balance	\$ 1,030,366	\$ 779,753
Oper. Reserve 1yr	\$ 1,239,323	\$ 1,561,682
NR-Maint. Reserve	1,205,000	1,205,000
	\$ 2,444,323	\$ 2,766,682
Surplus/(Deficit) Oper Rsrv	\$ (303,957)	
Surplus/(Deficit) NRMR	(1,110,000)	
	<u>\$ (1,413,957)</u>	