

Reunion Ranch WCID
Proposed Budget: FY 2023 - 2024

	\$0.2140 2023-2024	FY 22-23		Audited		
		Budgeted	Projected	FY 21-22	FY 20-21	FY 19-20
Revenues:						
Property Taxes, including penalties	\$ 925,355	\$ 881,011	\$ 870,558	\$ 796,793	\$ 347,616	\$ 259,178
Service Accounts -						
Water Service Fees	667,054	608,320	675,981	726,316	651,806	606,438
Sewer Service Fees	341,827	325,149	351,032	356,978	332,347	268,597
Service Account Penalties	8,071	7,468	6,840	7,115	6,233	9,275
Total Service Accounts	1,016,952	940,937	1,033,853	1,090,409	990,386	884,310
Tap Connection Fees	-	-	-	8,000	31,000	67,000
Inspection Fees	-	-	-	6,400	24,800	55,500
Interest/Other	90,000	13,200	70,117	9,932	7,706	10,148
Miscellaneous Income	-	-	-	35,978	-	-
Grant Income	-	-	-	100,000	-	-
Total Revenues	2,032,307	1,835,148	1,974,528	2,047,512	1,401,507	1,276,136
Expenditures:						
District Facilities -						
Water/Wastewater/Garbage -						
LCRA Firm Water Reservation Fee	27,120	27,120	30,007	26,688	25,375	26,475
WTPUA Monthly Charge	168,604	173,220	158,262	156,385	138,439	116,037
Water Purchases	206,029	222,493	201,606	219,683	192,366	198,625
Operations -						
Operations Fee	104,280	103,260	96,404	95,444	93,758	97,904
Utilities	31,200	33,600	27,933	23,861	17,085	16,329
WWTP - Telephone	-	-	-	618	258	-
Lab Testing	30,000	27,000	30,534	32,666	21,106	24,741
Inspections	7,200	9,000	6,802	17,631	30,863	51,598
Chemicals	36,000	30,000	33,899	20,109	29,232	23,351
Sludge hauling	48,000	30,000	45,452	17,109	406,417	127,622
Permit fees	1,500	1,500	1,328	1,328	1,328	1,328
Routine Repairs & Maintenance -						
Water System	54,000	44,400	54,276	59,011	35,731	32,371
Wastewater/Lift Station	132,000	174,300	166,385	211,268	323,215	342,858
Odor Control	-	-	-	-	-	-
Irrigation	20,000	20,000	8,689	-	30,929	19,994
Ponds	27,000	27,000	36,576	27,893	11,981	9,988
Pond/Irrigation Mowing	60,000	57,000	71,784	47,930	54,998	46,090
One-Time Repairs & Maintenance -						
Ponds	-	-	-	6,257	-	-
Trails	-	-	-	-	-	-
210 Conversion	472,600	230,000	-	-	-	-
Odor Control	10,000	10,000	-	-	-	-
WWTP Improvements	135,000	190,000	49,500	-	-	-
Water System	25,000	25,000	-	-	-	-
Non-Routine Maintenance Reserve-						
Ponds/Drainage	14,000	14,000	-	8,877	-	-
Wastewater/Lift Station	88,000	88,000	-	7,469	-	-
Water System	4,000	4,000	-	7,800	-	-
Miscellaneous	-	-	-	-	-	-
Subtotal - District Facilities	1,701,532	1,540,893	1,019,437	988,025	1,413,080	1,135,311
Administrative Services -						
Director Fees, including payroll taxes	14,274	13,038	10,198	9,850	12,111	10,819
Director Reimbursements	780	780	380	523	35	369
Bank Charges	-	-	-	2,750	-	-
Tax Appraisal/Collection Fees	6,800	4,000	5,229	5,347	2,346	1,828
Insurance	25,000	20,000	20,739	18,661	14,903	14,673
Public Notices/Elections	7,500	7,500	7,500	852	1,798	323
Website Development	10,800	14,400	8,726	7,592	-	-
Lobbyist Consulting	-	-	-	-	-	-
Miscellaneous	1,800	1,200	1,860	193	17,066	8,399
Subtotal - Administrative Services	66,953	60,917	54,631	45,769	48,259	36,412
Professional Fees -						
Legal Fees	102,000	102,000	100,877	114,777	93,758	75,890
Accounting Fees	30,300	29,800	26,700	25,000	24,750	24,750
Engineering Fees - General	62,400	50,000	65,397	54,777	46,024	34,938
Financial Advisor Fees	1,200	600	1,029	1,000	-	-
Engineering Fees - Special	36,000	34,000	41,952	36,456	16,990	19,358
Audit Fees	13,500	13,000	13,000	12,500	12,000	11,500
Subtotal - Professional Services	245,400	229,400	248,955	244,510	193,523	166,436
Total Expenditures	2,013,886	1,831,210	1,323,023	1,278,304	1,654,862	1,338,159
Excess / (Deficiency) of Revenues over Expenditures	\$ 18,421	\$ 3,938	\$ 651,505	\$ 769,208	\$ (253,355)	\$ (62,023)

Key Assumptions:

- Assessed Valuation = \$441,233,342
- Total Tax Rate = \$0.5940 / \$100 AV
- O&M Tax Rate = \$0.2140 / \$100 AV
- Debt Service Tax Rate = \$0.3800 / \$100 AV
- 98% Collection Rate
- 0 New Taps for Year

Reserve Analysis:

	FY 23-24 Budgeted	FY 22-23 Projected	FY 21-22 Actual
Est. Beg Fund Balance	\$ 2,127,929	\$ 1,476,424	\$ 707,216
Surplus/(Deficit)	18,421	651,505	769,208
Est. Ending Fund Balance	\$ 2,146,350	\$ 2,127,929	\$ 1,476,424
Oper. Reserve 1yr	\$ 1,265,286	\$ 1,323,023	\$ 1,278,304
NR-Maint. Reserve (Target)	1,175,000	1,205,000	1,205,000
	\$ 2,440,286	\$ 2,528,023	\$ 2,483,304
Surplus/(Deficit) Oper Rsrv	\$ 463,064		
Surplus/(Deficit) NRM	(757,000)		
	\$ (293,936)		