

Reunion Ranch WCID Proposed Budget: FY 2024 - 2025

	\$0.2515 2024-2025	FY 23-24		Audited		
		Budgeted	Projected	FY 22-23	FY 21-22	FY 20-21
Revenues:						
Property Taxes, including penalties	\$ 1,121,531	\$ 1,055,077	\$ 1,046,913	\$ 872,905	\$ 796,793	\$ 347,616
Service Accounts -						
Water Service Fees	667,054	667,054	675,712	767,199	726,316	651,806
Sewer Service Fees	341,827	341,827	357,710	368,100	356,978	332,347
Service Account Penalties	8,071	8,071	7,924	6,643	7,115	6,233
Total Service Accounts	1,016,952	1,016,952	1,041,347	1,141,943	1,090,409	990,386
Tap Connection Fees	-	-	1,550	-	8,000	31,000
Inspection Fees	-	-	750	-	6,400	24,800
Interest/Other	78,000	90,000	119,506	89,518	9,932	7,706
Miscellaneous Income	-	-	-	6,932	35,978	-
Grant Income	-	-	-	-	100,000	-
Total Revenues	2,216,483	2,162,029	2,210,066	2,111,299	2,047,512	1,401,507
Expenditures:						
District Facilities -						
Water/Wastewater/Garbage -						
LCRA Firm Water Reservation Fee	27,120	27,120	27,123	30,009	26,688	25,375
WTPUA Monthly Charge	180,324	180,324	180,324	153,276	156,385	138,439
Water Purchases	206,029	206,029	191,564	194,586	219,683	192,366
Operations -						
Operations Fee	108,451	104,280	101,579	95,071	95,444	93,758
Utilities	33,000	31,200	30,532	25,807	23,861	17,085
WWTP - Telephone	-	-	-	665	618	258
Lab Testing	36,000	30,000	31,731	36,879	32,666	21,106
Inspections	18,000	7,200	4,574	5,881	17,631	30,863
Chemicals	36,000	36,000	24,932	34,308	20,109	29,232
Sludge hauling	120,000	30,000	50,564	72,946	17,109	406,417
Permit fees	1,500	1,500	1,328	1,328	1,328	1,328
Capital Outlay	-	-	-	42,277	-	-
Routine Repairs & Maintenance -						
Water System	69,000	54,000	37,377	55,847	59,011	35,731
Wastewater/Lift Station	148,840	132,000	180,080	189,763	211,268	323,215
Odor Control	-	-	-	-	-	-
Irrigation	30,000	20,000	7,334	5,007	-	30,929
Ponds	108,000	27,000	57,841	28,750	27,893	11,981
Pond/Irrigation Mowing	60,000	60,000	58,260	73,231	47,930	54,998
One-Time Repairs & Maintenance -						
Ponds	-	-	-	-	6,257	-
Trails	-	-	-	-	-	-
210 Conversion	230,000	472,600	285,000	-	-	-
Odor Control	10,000	-	-	-	-	-
WWTP Improvements	115,000	115,000	-	49,500	-	-
Water System	36,000	25,000	-	-	-	-
Non-Routine Maintenance Reserve-						
Ponds/Drainage	14,000	14,000	18,797	7,140	8,877	-
Wastewater/Lift Station	88,000	88,000	88,191	-	7,469	-
Water System	4,000	4,000	4,000	-	7,800	-
Miscellaneous	-	-	-	-	-	-
Subtotal - District Facilities	1,679,264	1,665,253	1,381,132	1,102,272	988,025	1,413,080
Administrative Services -						
Director Fees, including payroll taxes	17,129	14,274	15,221	10,691	9,850	12,111
Director Reimbursements	780	780	625	292	523	35
Bank Charges	-	-	-	1,187	2,750	-
Tax Appraisal/Collection Fees	8,000	6,800	7,219	5,638	5,347	2,346
Insurance	25,000	25,000	21,831	20,739	18,661	14,903
Public Notices/Elections	5,000	7,500	7,932	526	852	1,798
Website Development	10,800	10,800	8,842	7,803	7,592	-
Lobbyist Consulting	-	-	-	-	-	-
Miscellaneous	3,000	1,800	2,899	225	193	17,066
Subtotal - Administrative Services	69,708	66,953	64,569	47,101	45,769	48,259
Professional Fees -						
Legal Fees	126,000	102,000	148,180	107,342	114,777	93,758
Accounting Fees	34,900	30,300	28,117	25,500	25,000	24,750
Engineering Fees - General	134,400	62,400	134,361	68,788	54,777	46,024
Financial Advisor Fees	1,500	1,200	1,173	1,029	1,000	-
Engineering Fees - Special	73,200	36,000	49,663	29,009	36,456	16,990
Audit Fees	14,000	13,500	13,500	13,000	12,500	12,000
Subtotal - Professional Services	384,000	245,400	374,993	244,668	244,510	193,523
Total Expenditures	2,132,972	1,977,606	1,820,693	1,394,042	1,278,304	1,654,862
Excess / (Deficiency) of Revenues over Expenditures	\$ 83,511	\$ 184,423	\$ 389,373	\$ 717,257	\$ 769,208	\$ (253,355)

Key Assumptions:

- Assessed Valuation = \$455,037,381
- Total Tax Rate = \$0.6240 / \$100 AV
- O&M Tax Rate = \$0.2515 / \$100 AV
- Debt Service Tax Rate = \$0.3725 / \$100 AV
- 98% Collection Rate
- 0 New Taps for Year

Reserve Analysis:

	FY 24-25	FY 23-24	FY 22-23
	Budgeted	Projected	Actual
Est. Beg Fund Balance	\$ 2,583,053	\$ 2,193,681	\$ 1,476,424
Surplus/(Deficit)	83,511	389,373	717,257
Est. Ending Fund Balance	\$ 2,666,564	\$ 2,583,053	\$ 2,193,681
Oper. Reserve 1yr	\$ 1,635,972	\$ 1,424,705	\$ 1,394,042
NR-Maint. Reserve (Target)	1,155,000	1,175,000	1,205,000
	\$ 2,790,972	\$ 2,599,705	\$ 2,599,042
	\$ (124,408)	\$ (16,652)	