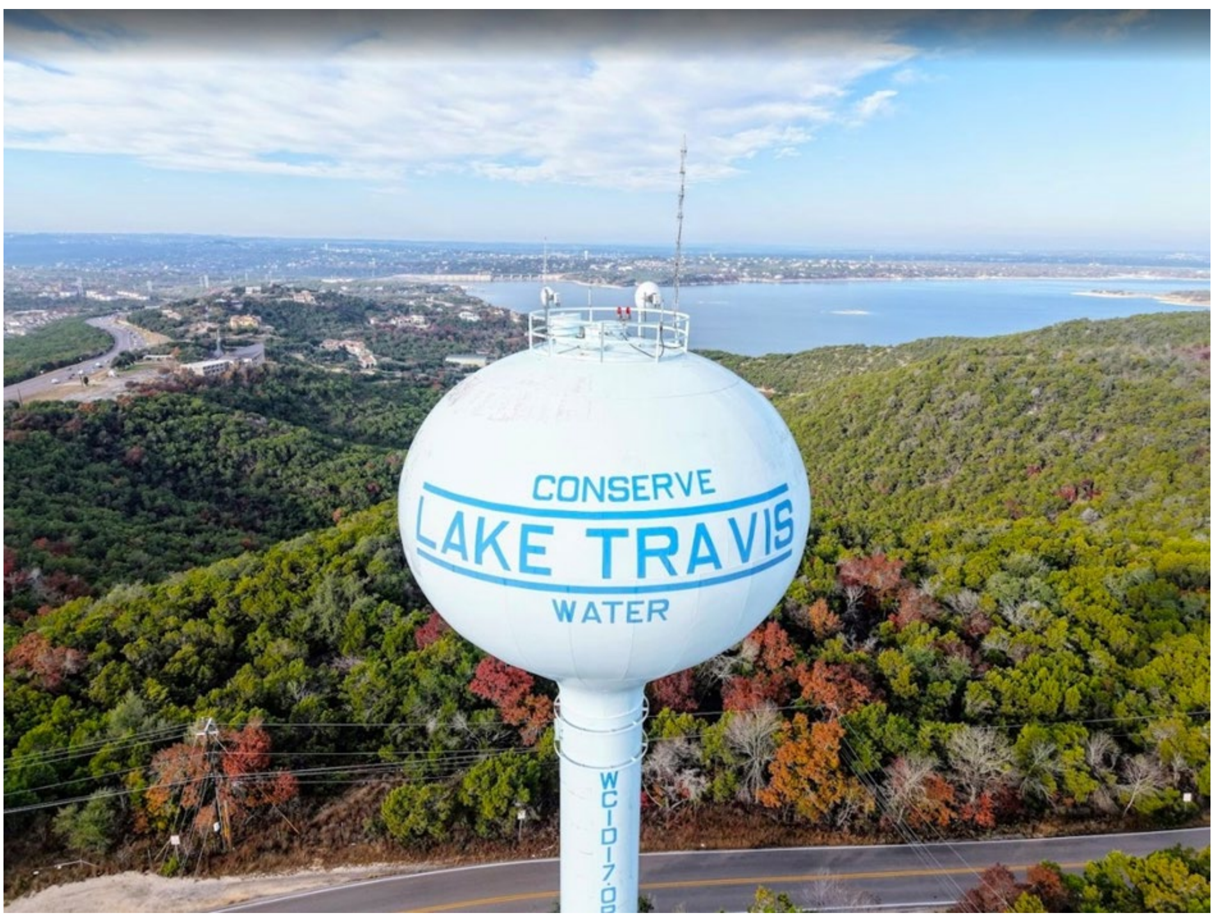
WCID No. 17
Travis County

3812 Eck Lane•Austin, Tx 78734
Tel: 512-266-1111 • Fax: 512-266-2790

## Travis County Water Control & Improvement District No. 17

# FISCAL YEAR 2027
# COMPREHENSIVE BUDGET




# D R A F T

WCID No. 17
Travis County

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Phone (512) 266-1111 • Fax (512) 266-2790

# FISCAL YEAR 2027 OPERATING FUND OVERVIEW AND BUDGET ASSUMPTIONS

The budgeting process requires many estimates and assumptions about future growth, activity, and prices. Budget numbers are arrived at by comparing the projections of the current fiscal year and the latest 12-month period (test year). Known and measurable changes are added based on estimates of water pumped and sold and projected operating conditions during the year. The following are some of the assumptions and estimates used in the preparing of the Fiscal Year 2027 annual budget.

The Lakes levels have been restored to a full condition following nearly five years in drought conditions. Long-term weather patterns are anticipated to bring El Nino effected winter and spring weather conditions to central Texas which typically result in increased rain fall and will contribute to higher-than-normal water levels in Lake Travis. This will likely contribute to increased water sales as residents begin to transition out of a conservation mindset.

The District account base grew at a 1.6% annual growth rate for Fiscal Year 2026. Both the Mansfield WTP and the Eck Lane WTP are fully online and estimates for water production for both are reflected in the budget. Projected water sales are $12,800,000, which represents a 2% increase over 2026 projected water sales, but is in line with the historical averages. This takes into account anticipated account growth, restoration to non-drought conditions and anticipated increased sales and predicted weather patterns for Fiscal Year 2027.

Slowing account growth as the District begins to approach full buildout (currently 89%) has effected impact fee collection. It is estimated that the District will add approximately 10 accounts and 20 LUEs per month in FY 2026. In addition to this, higher than normal developer impact fee collection is expected as a result of permitted multifamily development with multiple projects expected to come online in the next 4 Fiscal Years.

# 1. Water Rates:

A slowed District growth rate combined with significant upcoming system improvements require that Fiscal Year 2027 water rates may need to be adjusted to offset anticipated future upkeep and maintenance requirements. A water rate study is currently underway by consultant staff and will be prepared for Board consideration in quarter 1 of Fiscal Year 2027.

- Water Rates continue to include a Conservation Credit of $5 for customers using 3,000 gallons or less per month.

| | | | |
|---|---|---|---|
| | | (RED - Represents Rate Change) | |
| **Base Rate: Residential or Commercial** | | | |
| | **FY 2026** | **FY 2027** | |
| ***Meter Size*** | ***Rate*** | - Base Fee is adjusted if use 3,000 gals or less (Conservation Credit-$5) | |
| 5/8" | **$ 18.00** | $ - | |
| 3/4" | **$ 20.35** | $ - | |
| 1" | **$ 25.90** | $ - | |
| 1 1/2" | **$ 33.30** | $ - | |
| 2" | **$ 53.66** | $ - | **No change** |
| 3" | **$ 203.52** | $ - | |
| 4" | **$ 259.03** | $ - | |
| 6" | **$ 388.55** | $ - | |
| 8" | **$ 587.42** | $ - | |
| | | | |
| **Volume Rate: Residential, per 1000 gals** | | | |
| | **FY 2026** | **FY 2027** | |
| 0-10,000 | $ 2.10 | **$ -** | |
| 10,001 -15,000 | $ 3.16 | **$ -** | |
| 15,001 -30,000 | $ 4.73 | **$ -** | |
| 30,001- 50,000 | $ 7.10 | **$ -** | **No change** |
| 50,001 - 100,000 | $ 10.65 | **$ -** | |
| 100,001 and up | $ 15.98 | **$ -** | |
| | | | |
| **Volume Rate: Commercial, per 1000 gals** | | | |
| | **FY 2026** | **FY 2027** | |
| 0-50,000 | $ 2.73 | **$ -** | |
| 50,001 - 100,000 | $ 3.83 | **$ -** | |
| 100,001 and up | $ 6.64 | **$ -** | **No change** |

# 2. Wastewater Rates:

The Steiner Ranch, Flintrock and Commanders Point Systems are faced with significant capital projects that require funding to be able to be completed within the District's needed operational timeline. Proposed increases are from the Rate Study approved in 2025. This will ensure that available funding exists so that the District refrains from pursuing more costly financing options.

Falconhead West System is operating consistent with day to day operational costs, but due to rising maintenance and system replacement costs, a rate increase will be required. This will ensure that available funding exists so that the District refrains from pursuing more costly financing options.
North Lakeway Village System operations have been consistent with operational costs but, due to rising wholesale costs, a rate increase will be required to ensure all system expenses are covered.

## Steiner Ranch WWTP Customers:

Residential: Based on winter average usage (Dec, Jan and Feb).

| | FY 2026 | | FY 2027: |
|---|---|---|---|
| Base Fee: | $30.87 | ( meter size 5/8", 3/4" or 1") | $32.41 |
| Base Fee: | $30.87 | ( meter size 1 1/2") | $32.41 |
| Base Fee: | $30.87 | ( meter size 2"-8") | $32.41 |
| Volume: | $6.20/ 1,000 gals | | Volume: $7.83/1,000 gals |

Commercial: Based on actual water usage

| | FY 2026 | | FY 2027: |
|---|---|---|---|
| Base Fee: | $32.97 | ( meter size 5/8", 3/4" or 1") | $34.62 |
| Base Fee: | $43.47 | ( meter size 1 1/2") | $45.64 |
| Base Fee: | $48.72 | ( meter size 2"-8") | $51.16 |
| Volume: | $6.20/ 1,000 gals | | Volume: $7.83/1,000 gals |

## Flintrock WWTP Customers:

Residential: Based on winter average usage (Dec, Jan and Feb).

| | FY 2026 | | FY 2027: |
|---|---|---|---|
| Base Fee: | $30.87 | (meter size 5/8", 3/4" or 1") | $32.41 |
| Base Fee: | $30.87 | (meter size 1 1/2") | $32.41 |
| Base Fee: | $30.87 | (meter size 2"-8") | $32.41 |
| Volume: | $6.89/ 1,000 gals | | Volume: $6.89/ 1,000 gals |

Commercial: Based on actual water usage

| | FY 2026 | | FY 2027: |
|---|---|---|---|
| Base Fee: | $30.00 | (meter size 5/8", 3/4" or 1") | $34.73 |
| Base Fee: | $40.00 | (meter size 1 1/2") | $46.31 |
| Base Fee: | $45.00 | (meter size 2") | $52.09 |

| | | |
|---|---|---|
| Base Fee: $45.00 | (meter size 3") | $57.88 |
| Base Fee: $45.00 | (meter size 4") | $63.67 |
| Base Fee: $45.00 | (meter size 6") | $57.88 |
| Base Fee: $45.00 | (meter size 8") | $69.46 |
| Volume: $6.89/ 1,000 gals | | Volume: $6.89/ 1,000 gals |

## Commander's Point WWTP Customers:

Residential: Based on winter average usage (Dec, Jan and Feb).

| FY 2026 | FY 2027: |
|---|---|
| Base Fee: $41.90 (all meter sizes) | $43.99 |
| Volume: $16.25/ 1,000 gals | Volume: $17.58/ 1,000 gals |

Commercial: Based on actual water usage

| FY 2026 | FY 2027: |
|---|---|
| Base Fee: $45.20 (meter size 5/8", 3/4" or 1") | $47.46 |
| Base Fee: $56.23 (meter size > 1.5") | $59.04 |
| Volume: $16.25/ 1,000 gals | Volume: $17.58/ 1,000 gals |

## Falconhead West Customers: (Service Provided Through WTCPUA) **

Commercial/Residential (Based on winter average usage (Dec, Jan and Feb)).

| FY 2026 | FY 2027 |
|---|---|
| Base Fee: $35.00 (all meter sizes) | $38.63 |
| Volume: $5.26/1,000 gals | Volume: $7.52/ 1,000 gals |

**Rates are subject to change based upon rate set by WTCPUA

## Comanche Canyon WWTP Customers:

Residential: Based on winter average usage (Dec, Jan and Feb).

Residential:

| FY 2026 | FY 2027 |
|---|---|
| Base Fee: $38.00 (meter size 5/8", 3/4") | $41.90 (All meter sizes) |
| Base Fee: $39.00 (meter size 1" or1 1/2") | |
| Base Fee: $51.00 (meter size 2"-6") | |
| Base Fee: $71.00 (meter > 6") | |
| Volume: $6.20/1,000 gals | Volume: $10.83/1,000 gals |

Commercial:

| FY 2026 | | FY 2027 |
|---|---|---|
| Base Fee: $41.00 | (meter size 5/8", 3/4" or 1") | $45.20 |
| Base Fee: $51.00 | (meter size 1 1/2") | $56.23 |
| Base Fee: $51.00 | (meter size 2") | $61.74 |
| Base Fee: $51.00 | (meter size 3") | $67.25 |
| Base Fee: $51.00 | (meter size 4") | $72.77 |
| Base Fee: $51.00 | (meter size 6") | $78.28 |
| Base Fee: $71.00 | (meter size 8") | $83.79 |
| Volume: $6.90/ 1,000 gals | | Volume: $10.83/ 1,000 gals |

## North Lakeway Village Customers: (service through LMUD)

Commercial/Residential (Based on winter average usage (Dec, Jan and Feb)).

| FY 2026 | | FY 2027: |
|---|---|---|
| Base Fee: $35.00 | ( meter size 5/8", 3/4" or 1") | $35.00 (All meter sizes) |
| Volume: $14.20/ 1,000 gals * | | Volume: $15.42/ 1,000 gals * |

*Rates are subject to change based upon rate set by LMUD

## Raw Water/Reclaimed Water Fee:

| FY 2026 | FY 2027: |
|---|---|
| Base Fee: $20.00 | |
| Volume: $1.75/ 1,000 gals | No change |

## 3. Out of District Fees:

The Board set the out of district fee at a $60.00 per month rate for both Apache Shores and River Ridge customers effective 1 August 2026. This is a temporary decrease in the fee designed to build up available funds for future waterline improvements to each system. It will remain in effect through the Spring 2027 election cycle while the District awaits the results of a ballot initiatives for both Apache Shores and River Ridge which would establish Defined Areas in both service areas and annex these areas into the District. In the event the election is unsuccessful the rate will be reevaluated by the WCID No. 17 Board of Directors to ensure it is appropriate given the amount of waterline replacements that are necessary in both service areas.

| FY 2025 | FY 2027: |
|---|---|
| $160.00 / month | $60.00 / month |

## 4. Capacity Buy-In Fee (per month, per customer where applicable)

This fee is calculated based on 40% of the annual debt service payment requirement, and it is charged to the existing customers of the system that were not required to pay a water impact fee at the time the District took over the water system.

| | FY 2026 | FY 2027 |
|---|---|---|
| River Ridge: | $17.35 | $15.15 |

## 5. Debt Service Fee (per month, per customer where applicable)

This fee is calculated based on 60% of the annual debt service payment requirement.

| | FY 2026 | FY 2027 |
|---|---|---|
| River Ridge | $18.37 | $17.63 |

## 6. Solid Waste Revenue/Expense

The District continues to offer this weekly service through Waste Connections, Inc. with a larger 65-gallon roll away cart for recycling. This service currently has 2281 customers. This is a 9% decrease in customers from FY 2026.

Based on Waste Connections increasing their fiscal year 2027 pricing by 4%, the Solid Waste Fee will increase to $26.00 per customer per account for one roll-out cart and one 65-gallon recycling container.

Additional bins as requested by the customer will be charged as follows:

| | FY 2026 | FY 2027 |
|---|---|---|
| Service Fee | $25.00 / month | $26.00 / month |

Addition Cart Prices:

| | | |
|---|---|---|
| Roll-out Cart | $7.70 | No Change |
| Recycling Bin | $4.40 | No Change |

## 7. Salaries / Benefits:

**Employee Salaries –**
After a careful review of comparative local entities, BLS labor analysis for the Austin/Metro area as well as CPI and Social Security COLA anticipated calculations, Staff are recommending that all employees qualify for a COLA pay increase of 3.0% as well as a merit pay increase dependent upon performance of 0 - 3%. Budgeted amount presented reflects a total 4.94% increase in Fiscal Year 2027. There are no new positions budgeted for Fiscal Year 2027.

**Employee Healthcare –**
The rate offering from Curative Health shows a 59.6% increase from the District's current plan. This increase is due to the District having a number of unexpected high cost claimants that are resolved. While this offering represents a significant increase in District healthcare expense, it follows 5 years of significant savings where the District was fortunate to have no significant high cost claimant events. Even with this increase the District annual growth rate for healthcare expense is less than half the industry average over the same time period.

**Dental and Vision –**
In Fiscal Year 2026 the District selected the Standard as the District's new carrier for these benefits. Employee benefit remained the same and a two year rate lock was included. Fiscal Year 2027 will be the second year of our 2-year rate lock arrangement with this carrier.

## 8. GF- Capital Outlay:

$2,023,171 – A detailed list of items is attached to the General Fund Budget.

## 9. O&M Tax Revenue:

Tax rate proposed at $0.60 per $100 assessed value
Projected collections = $6,029,506 @ a 95% collection rate

## 10. Capital Projects for this FY:

Total = $21,883,998

## 11. TX DOT RM 620 Fee:

Instituted in January of 2018 this is a $5 per month per customer fee assessed to raise the funds necessary to pay for water and wastewater lines that are affected by the widening of RM620. This is a TX DOT project affecting lines from HWY 71 to Hudson Bend Drive.

By the end of FY 2026 the District will have raised approximately $13.5MM in total. The breakdown of these funds is as follows:

- Raised through rate payer $5/monthly fee - (approximately $6.75 MM),
- Raised from D17 matching funds due to budget expense reductions (approximately $6.75 MM)
- Raised through earned interest (approximately) $1.5 MM).

Post COVID-19, construction costs have seen significant increases across all areas of labor, fuel, and materials. This has resulted in updated project estimates to be between $15 MM - $22 MM. By extending the $5 per month per customer fee through the commencement of the project (projected to FY 2029) the District can raise a total of $20 MM in funds. This should allow the District to complete the project without needing to resort to the use of significantly more expensive bonds.

# TERMS, CONCEPTS AND ORGANIZATION of the TRAVIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 17 BUDGET

Government finance and budgeting varies from corporate finance; the following are some definitions that may be helpful in understanding the information presented.

**ORGANIZING THE BUDGET: Funds and Subfunds** - Over the years, budgeting and accounting professionals in government have devised a means of organizing the way a budget is presented. This was necessary because of the complexity and number of resources, programs, types of expenditures, and restrictions imposed on government. This important concept is the division of the budget into categories called ***funds*** . Budgeting and accounting for revenues and expenditures from these funds is called fund accounting, with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The District has three major fund groups: General Fund, Debt Service Fund and Capital Projects Fund.

> **General Fund** – The main operating fund within the District, accounts for all revenue and expenses related to water and wastewater operations, O&M tax collections, permitting/inspections, and solid waste service.
>
> **Debt Service Fund** – The cash that is required to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
>
> **Capital Projects Fund** - tracks the accumulation and use of resources for constructing, acquiring and rehabilitation of capital assets such as buildings, tanks and treatment facilities.

**Budget** - The term "budget" refers to the operating financial plan for the General Fund outlining estimated revenues and expenditures and other information for a specified period (usually a **fiscal year**). The budget is a plan for using the District's financial resources. The budget discloses proposed expenditures for a given period and the proposed means of paying for these expenditures. Two basic components of a budget are the revenue or sources section and the expenditure or uses section.

The District budget is always balanced. This means the amount of proposed sources must be the same amount as the proposed uses. Therefore, there is no budget deficit. State law requires local governments to have balanced budgets. District 17 is a non-profit public utility, and any surplus funds are carried over to the next fiscal year.

The ***proposed budget*** is the financial plan presented by District Management for consideration by the Board of Directors, and the ***adopted budget*** is the financial plan ultimately approved and authorized by the Board.

**Revenue** – “Revenue” is an increase in financial resources of a government. The District has a variety of revenue sources. Some examples of District revenues are property taxes, permit, fees, licenses, fines, charges for service and payments from other entities. These plus funds carried over from the previous fiscal year and transfers between different internal accounts or funds can be categorized as the “sources” side of the budget equation.

**Expenditure** – An “expenditure” is a decrease in financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include, for example, current day-to-day expenses such as salaries, utilities and supplies. Examples of capital expenditures include construction of tanks, water and wastewater treatment facilities or purchase of land. Debt is the expense related to principal and interest on long-term bonds issued by the District, or more simply, paying off loans.

Besides these expenditure categories, the “Other Uses” section of the budget includes money set aside as reserves and transfers among various internal accounts or funds.

**Line item detail: Showing what we are getting** – Line item detail is a way of allowing the District to budget and account for funds by showing the individual revenues and expenditures attributed to a specific department or category. The structure of these categories is a hierarchy going from the most general category, such as operating costs, to the most detailed level, such as a line item for electricity for a specific building. This most detailed level of information is called the *line item detail.*

**Transfers** – Further complicating the structure of the budget and the process of adopting a budget are movements of dollars among the funds. The amount transferred out of one fund is recorded and the amount transferred into another fund is also recorded. We record this “transfer” in order to more accurately represent financial activity. Transfers provide money to funds that may not have adequate revenue from other sources.

**FUND BALANCE -** Governmental funds report the difference between their assets and liabilities as ***fund balance*** . The fund balance is divided into reserved and unreserved portions. The ***reserved fund balance*** isolates the portion of the fund balance that is not available for appropriation to the next budget. The ***unreserved fund balance*** can be carried forward to the next budget year for use and may be further divided into designated and undesignated portions with the ***designated fund balance*** representing intended uses of fund balance. The designation of funds is not legally binding, but is a fiscal tool used to ensure the District's fiscal stability and may be combined with revenues to fund the total expenditure. Fund balance is shown in the "Other Sources" section of the budget.

Fund accounting allows a government to budget and account for revenues restricted by law or policy. Some of these restrictions are imposed by national accounting standards, others by the federal government and the State of Texas.

**Assigned Fund Balance** - The portion of the net position of a government fund that represents resources set aside ("earmarked") by the government for a particular purpose.

**Committed Fund Balance** - The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the governing board itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

**Nonspendable Fund Balance -** The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

**Restricted Fund Balance** - The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

**Unassigned Fund Balance** - The difference between the total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

**DISTRICT REVENUES** – WCID No. 17 has several primary sources of revenue:

**Property taxes** – Most people think of a property tax, more specifically called an ad valorem tax, as a tax based on the value of the property. The term “ad valorem” is from a Latin phrase meaning “according to value.” Travis County Water Control and Improvement District No. 17 levies a District-wide property tax and in some areas, such as Steiner Ranch, Flintrock Falls and Serene Hills, Defined Area Taxes are levied to pay for long-term bonds. Bonds using property taxes to guarantee the payment principal and interest are known as “general obligation” (G.O.) bonds. The District issues the bonds only after voters have approved the bonds. Defined Area tax collections and principal and interest payments are accounted for within the Debt Service Fund.

**Operation and Maintenance taxes (O&M taxes)** – O&M tax revenues may be used for any District expenses, but they are primarily used to replace old or inadequate water lines.

**Other revenues** – WCID No. 17 gets revenues from other sources such as fees, permits, fines and charges for services. We can also use funds not spent in the prior year. The District can combine property taxes and other revenues to support a broad range of activities.

**Service fees - Water and Wastewater** – These fees are based on the customers' consumption of water and sewer services and make up the majority of the District’s revenues.

**Impact fees** – These fees are paid by those who build new homes or other structures, they provide a portion of the funds to build improvements such as water and wastewater treatment plants, expansions, storage tanks and distribution lines. The District is a “growth pays for itself to the greatest extent possible” district. The use of impact fees keeps the district-wide tax rate low.

**PARTS of the BUDGET NOT SPENT in the CURRENT FISCAL YEAR** – The budget includes dollars the District may not spend in the current year and dollars allocated to uses other than day-to-day operations. Those funds are in budget categories called ***reserves, debt service, capital projects*** and ***transfers out*** .

The first category, called ***reserves*** , may include a portion of borrowed funds that must be set aside to cover any future revenue shortfalls which might prevent the payment of principal and interest on the District's debt. Portions of the ***reserves*** serve as "rainy day" reserve accounts to help cover costs in the event of a disaster.

Another category, called ***debt service*** , includes dollars used to pay principal and interest on short-term and long-term debt – much like a family budget includes car payments and mortgage payments.

The budget includes a category called ***capital projects*** . This category includes dollars set aside to pay for expenditures that include construction of tanks, water and wastewater treatment facilities or purchase of land. The District uses an accounting practice that allows unspent dollars to be carried-over into the next fiscal year without being re-budgeted if the funds were not spent by the end of the year resulting in the same dollars being budgeted over and over again.

Finally, the budget has categories called ***transfers-in*** and ***transfers-out*** . These categories include dollars moved within the internal structure of the budget and the accounting system between funds and subfunds. We refer to these dollars as ***transfers*** . While these amounts inflate the budget's bottom line, they are necessary to meet accounting standards. Movement of dollars between funds does not reflect any additional spending on programs or projects.

## GLOSSARY

Additional definitions that may be helpful in understanding the information presented.

**Capital Improvement Plan (CIP)** - A plan that outlines planned, future expenditures for the purchase, construction, or renovation of District facilities or property.

**Capital Outlay (Acquisition)** – An expenditure which results in the acquisition of or addition to fixed assets, and meets the following criteria:

- has an anticipated useful life of more than one year;
- can be permanently identified as an individual unit of property;
- belongs to one of the following categories:
    - Equipment, Vehicles, Machinery
    - Buildings
    - Software
    - Improvements Other than Buildings
    - Land
- constitutes a tangible, permanent addition to the value of District assets;
- is not readily susceptible to loss.

**Fiscal Year** – The time period designated by the District signifying the beginning and ending period for recording financial transactions. The District's fiscal year is October 1 to September 30. When referring to a particular fiscal year, the acronym "FY" is used along with the last two digits of a year. For example, FY17 refers to the period from October 1, 2016 through September 30, 2017.

**National Accounting Standards** – Just as businesses follow what is known as generally accepted accounting principles, governments follow national accounting standards for financial reporting promulgated by GASB (Government Accounting Standards Board). Standards for government vary from those for businesses to reflect the unique information requirements of each type of organization.

**Operations and Maintenance** – Expenditures for the operations of the department and the maintenance of the department's equipment and buildings.

**Pro Forma** – Estimated financial figures based on previous actual business operations and future assumptions for growth levels, revenues, and expenses.

**Services** – Expenditures for services utilized by the department (such as auditors, external attorneys, consultants, etc.)

**Supplies** – Consumable items used by the department in the course of their operations (such as gasoline, office supplies, etc.)

**Taxable Value** – Estimated value of property on which ad valorem taxes are levied.

## Abbreviation Description Key

| | |
|---|---|
| AS | - Apache Shores |
| CY | - Current Year |
| FY | - Fiscal Year |
| GF | - General Fund |
| LMUD- NLWV | - Lakeway MUD System<br>North Lakeway Village Subdivision |
| LS | - Lift Station |
| PR | - Prior Year |
| RR | - River Ridge |
| WTCPUA | - West Travis County PUA System<br>Falconhead West Subdivision |

# FY 2027 Comprehensive Budget Fund Summary

| ***General Fund*** | |
|---|---|
| | |
| ***Current Available Bank balance** | $61,434,180 |
| Revenues + | $30,634,948 |
| Expenses - | $30,368,901 |
| Other Sources + | $86,127,934 |
| Other Uses - | $86,577,429 |
| **Ending Bank Balance** | **$61,250,732** |
| | |
| *As of 5/31/2026 | |

| ***Debt Service Fund*** | |
|---|---|
| | |
| ***Current Available Bank balance** | $14,207,412 |
| Revenues + | $14,966,017 |
| Expenses - | $ 15,417,078 |
| Other Sources + | $4,409,607 |
| Other Uses - | $6,029,550 |
| **Ending Bank Balance** | **$12,136,408** |
| | |
| *As of 5/31/2026 | |

| ***Capital Projects Fund*** | |
|---|---|
| | |
| ***Current Available Bank balance** | $17,685,795 |
| Revenues + | $4,500,000 |
| Expenses - | $1,130,000 |
| Other Sources + | $8,545,893 |
| Other Uses - | $0 |
| **Ending Bank Balance** | **$29,601,688** |
| | |
| *As of 5/31/2026 | |

# Travis County WCID No. 17

# DRAFT

# FY 2027 General Operating Fund Budget

Jason Homan - CEO & General Manager

September 17, 2026

Veronica Ellis- Chief Financial Officer

| | 2024-2025 Total Activity | 2024-2025 Total Budget | 2025-2026 YTD Activity | 2025-2026 Approved/Adopted | 2026-2027 Proposed | Increase / (Decrease) | % |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| 4000 - Solid Waste/Recycle Revenue | 718,602.01 | 699,000.00 | 571,094.27 | 726,000.00 | 712,000.00 | -14,000.00 | -2 |
| 4001 - Water Sales | 11,638,092.31 | 12,845,000.00 | 8,357,713.93 | 13,745,000.00 | 14,005,000.00 | 260,000.00 | 2 |
| 4002 - Out of District Fee | 1,425,607.47 | 1,500,240.00 | 2,033,072.01 | 2,462,400.00 | 1,216,800.00 | -1,245,600.00 | -51 |
| 4003 - Debt Service Fees | 130,347.24 | 139,349.00 | 38,318.57 | 56,170.00 | 47,853.00 | -8,317.00 | -15 |
| 4004 - Capacity Buy In Fee | 89,634.51 | 92,834.00 | 26,344.85 | 37,447.00 | 31,902.00 | -5,545.00 | -15 |
| 4005 - Developer Contributions | 17,800.00 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 0 |
| 4008 - Raw Water Purchased | 167,866.34 | 140,000.00 | 39,780.46 | 150,000.00 | 150,000.00 | 0.00 | 0 |
| 4009 - Reclaimed Water | 4,529.94 | 4,000.00 | 3,020.35 | 4,000.00 | 4,000.00 | 0.00 | 0 |
| 4012 - Drought Fees | 616,118.50 | 900,000.00 | -10.00 | 0.00 | 0.00 | 0.00 | 0 |
| 4018 - Steiner Drainage Tap Fees | 0.00 | 600.00 | 0.00 | 600.00 | 600.00 | 0.00 | 0 |
| 4020 - Tap Fees | 31,887.50 | 53,000.00 | 3,995.00 | 53,000.00 | 53,000.00 | 0.00 | 0 |
| 4035 - Hardware Sales | 79,896.34 | 60,000.00 | 113,467.71 | 140,000.00 | 60,000.00 | -80,000.00 | -57 |
| 4040 - Tax Revenue | 6,317,345.58 | 0.00 | 5,318,866.33 | 0.00 | 0.00 | 0.00 | 0 |
| 4050 - Inspection Fees | 322,269.86 | 285,000.00 | 221,582.73 | 285,000.00 | 250,000.00 | -35,000.00 | -12 |
| 4052 - Plan Review Fees | 47,720.00 | 55,000.00 | 19,000.00 | 55,000.00 | 55,000.00 | 0.00 | 0 |
| 4053 - Plumbing Permit Fee | 28,685.00 | 35,000.00 | 16,810.00 | 30,000.00 | 30,000.00 | 0.00 | 0 |
| 4055 - Misc Revenue | 9,093.88 | 25,000.00 | 371,644.60 | 25,000.00 | 25,000.00 | 0.00 | 0 |
| 4060 - Connect Fees/Application Fees | 54,303.00 | 68,500.00 | 34,774.00 | 58,000.00 | 55,000.00 | -3,000.00 | -5 |
| 4070 - New Service Fees | 15,320.00 | 31,000.00 | 0.00 | 31,000.00 | 31,000.00 | 0.00 | 0 |
| 4075 - Industrial Waste Surcharge | 104,467.18 | 115,000.00 | 91,100.84 | 115,000.00 | 125,000.00 | 10,000.00 | 9 |
| 4080 - Wastewater Sales | 8,568,088.42 | 8,184,125.00 | 7,758,010.83 | 9,614,677.00 | 11,425,916.00 | 1,811,239.00 | 19 |
| 4110 - Illegal/Pull Meter Plumbing Fines | 9,200.00 | 200,600.00 | 3,775.00 | 50,600.00 | 5,600.00 | -45,000.00 | -89 |
| 4120 - Reconnect Fees | 23,890.00 | 27,000.00 | 27,150.00 | 27,000.00 | 35,000.00 | 8,000.00 | 30 |
| 4130 - Late Payment Fees | 241,709.71 | 284,000.00 | 317,739.24 | 286,000.00 | 325,000.00 | 39,000.00 | 14 |
| 4140 - Copies Revenue PIA | 0.00 | 0.00 | 609.26 | 0.00 | 0.00 | 0.00 | 0 |
| 4150 - Returned Payment Charge (NSF) | 4,301.00 | 3,400.00 | 7,498.72 | 5,900.00 | 6,500.00 | 600.00 | 10 |
| 4160 - Annexation Fees | 1,250.00 | 1,500.00 | 400.00 | 1,500.00 | 1,000.00 | -500.00 | -33 |
| 4170 - Service Calls | 33,257.93 | 53,500.00 | 26,147.50 | 53,500.00 | 45,000.00 | -8,500.00 | -16 |
| 4180 - Unclaimed Meter/Plumbing Deposits | 314.02 | 3,500.00 | 1,275.00 | 3,500.00 | 0.00 | -3,500.00 | -100 |
| 4181 - Unclaimed Customer Refunds/Overpayments | -65.69 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | -5,000.00 | -100 |
| 4182 - Unclaimed Vendor/Service Payments | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | -100.00 | -100 |
| 4190 - Sale of Fixed Assets/GF (Gain or Loss) | 0.00 | 85,000.00 | 46,950.00 | 120,000.00 | 10,000.00 | -110,000.00 | -92 |

| | 2024-2025 Total Activity | 2024-2025 Total Budget | 2025-2026 YTD Activity | 2025-2026 Approved/Adopted | 2026-2027 Proposed | Increase / (Decrease) | % |
|---|---|---|---|---|---|---|---|
| 4200 - Interest on Temporary Investments | 2,143,948.22 | 2,244,683.00 | 1,351,145.94 | 2,135,276.00 | 1,619,777.00 | -515,499.00 | -24 |
| 4210 - Electric Load Rebate | 35,514.50 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 0 |
| 4250 - LUE Transfer Fees | 0.00 | 0.00 | 110.00 | 0.00 | 0.00 | 0.00 | 0 |
| 4300 - O&M Revenue | 950,166.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 4310 - Site Lease-Antenna/Docks | 125,997.80 | 140,000.00 | 102,885.43 | 140,000.00 | 143,500.00 | 3,500.00 | 3 |
| 4400 - Reclaimed Water LMUD | 16,333.79 | 22,000.00 | 10,150.51 | 22,000.00 | 20,000.00 | -2,000.00 | -9 |
| 4500 - Grinder Pump Maintenance Fee | 25,950.02 | 23,000.00 | 54,199.34 | 23,000.00 | 23,000.00 | 0.00 | 0 |
| 4505 - Online Payment Processing Fees | 121,064.95 | 185,000.00 | 3,951.05 | 10,000.00 | 5,000.00 | -5,000.00 | -50 |
| **Total Revenue:** | 34,170,137.13 | 28,628,431.00 | 26,981,773.47 | 30,589,170.00 | 30,634,948.00 | 45,778.00 | **0** |
| **Expense** | | | | | | | |
| 5000 - Online Payment Processing Fees | 179,426.13 | 245,000.00 | 5,089.31 | 10,000.00 | 6,000.00 | -4,000.00 | -40 |
| 5010 - Trash Collection Expense | 614,682.91 | 618,000.00 | 470,359.99 | 642,720.00 | 715,847.40 | 73,127.40 | 11 |
| 5015 - Equipment Lease: Principle/Interest | 20,099.91 | 30,900.00 | 15,198.28 | 30,000.00 | 22,800.00 | -7,200.00 | -24 |
| 5020 - Electric | 2,410,424.67 | 2,151,500.00 | 1,331,502.44 | 2,243,300.00 | 2,505,950.00 | 262,650.00 | 12 |
| 5025 - Rental - Storage | 6,581.80 | 6,500.00 | 5,391.00 | 6,500.00 | 6,600.00 | 100.00 | 2 |
| 5030 - Construction | 162,654.89 | 152,500.00 | 0.00 | 52,500.00 | 50,000.00 | -2,500.00 | -5 |
| 5035 - Purchased Water | 491,294.64 | 525,000.00 | 352,976.58 | 525,000.00 | 570,000.00 | 45,000.00 | 9 |
| 5045 - Raw Water | 1,493,111.97 | 1,733,125.00 | 946,303.97 | 1,450,000.00 | 1,725,000.00 | 275,000.00 | 19 |
| 5050 - Chemicals | 536,482.39 | 666,000.00 | 370,302.22 | 779,214.00 | 621,000.00 | -158,214.00 | -20 |
| 5055 - Effluent Disposal Charge | 303,070.66 | 584,000.00 | 433,552.28 | 534,000.00 | 650,000.00 | 116,000.00 | 22 |
| 5060 - Lab Tests | 121,506.31 | 139,600.00 | 89,299.60 | 162,100.00 | 130,000.00 | -32,100.00 | -20 |
| 5070 - Sludge Services | 146,690.38 | 140,000.00 | 96,567.68 | 144,000.00 | 155,000.00 | 11,000.00 | 8 |
| 5090 - Salary & Wages | 7,260,612.89 | 7,423,411.00 | 5,263,861.88 | 7,171,851.00 | 7,897,382.00 | 725,531.00 | 10 |
| 5095 - Employee Recognition/Events | 360,201.35 | 305,000.00 | 253,933.47 | 250,000.00 | 260,000.00 | 10,000.00 | 4 |
| 5100 - Overtime | 450,488.26 | 550,000.00 | 372,294.24 | 500,000.00 | 425,000.00 | -75,000.00 | -15 |
| 5105 - Purchased Recycled Water -LMUD | 16,545.34 | 25,000.00 | 10,899.23 | 20,000.00 | 15,000.00 | -5,000.00 | -25 |
| 5110 - Retirement | 489,499.58 | 405,000.00 | 387,365.23 | 433,000.00 | 404,800.00 | -28,200.00 | -7 |
| 5120 - Employee Disability Insurance | 31,161.05 | 33,000.00 | 11,208.35 | 33,000.00 | 18,000.00 | -15,000.00 | -45 |
| 5130 - Employee Ins - Health | 691,970.34 | 710,000.00 | 814,532.82 | 1,200,000.00 | 1,718,641.00 | 518,641.00 | 43 |
| 5135 - Employee Ins: Flexible Spending Accounts EXP | 1,468.50 | 1,600.00 | 1,423.50 | 1,600.00 | 1,700.00 | 100.00 | 6 |
| 5140 - Employee Insurance- Dental | 54,523.76 | 50,000.00 | 41,173.19 | 60,000.00 | 69,000.00 | 9,000.00 | 15 |
| 5145 - Employee Insurance- Vision | 9,982.96 | 10,000.00 | 7,423.40 | 12,000.00 | 13,800.00 | 1,800.00 | 15 |
| 5150 - FICA Expense | 601,075.97 | 485,000.00 | 435,313.50 | 540,000.00 | 540,000.00 | 0.00 | 0 |
| 5155 - Director's Fees | 16,170.00 | 17,000.00 | 13,860.00 | 17,000.00 | 20,000.00 | 3,000.00 | 18 |
| 5160 - Employee Life Insurance Premiums | 3,593.83 | 6,000.00 | 13,724.39 | 20,000.00 | 16,500.00 | -3,500.00 | -18 |
| 5170 - Employee Insurance: AFLAC | 58.65 | 750.00 | -129.05 | 750.00 | 500.00 | -250.00 | -33 |
| 5175 - Employee Paid Gym Membership | -28.00 | 500.00 | 50.00 | 500.00 | 500.00 | 0.00 | 0 |

| | 2024-2025 Total Activity | 2024-2025 Total Budget | 2025-2026 YTD Activity | 2025-2026 Approved/Adopted | 2026-2027 Proposed | Increase / (Decrease) | % |
|---|---|---|---|---|---|---|---|
| 5180 - Employee Lifelock Premium | 0.00 | 250.00 | 0.00 | 250.00 | 500.00 | 250.00 | 100 |
| 5185 - Fitness Program Gym Reimb/Bonus | 10,504.99 | 10,000.00 | 2,920.00 | 9,500.00 | 10,000.00 | 500.00 | 5 |
| 5188 - Employee Tuition Reimbursement | 0.00 | 6,000.00 | 5,000.00 | 6,000.00 | 10,000.00 | 4,000.00 | 67 |
| 5200 - Employer Healthcare Tax | 221.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 5220 - Wastewater Wholesale | 672,390.33 | 682,000.00 | 559,488.74 | 697,000.00 | 755,000.00 | 58,000.00 | 8 |
| 5225 - Contract Services | 110,215.59 | 153,000.00 | 64,936.31 | 156,175.00 | 176,000.00 | 19,825.00 | 13 |
| 5330 - Legal/Litigation | 216,854.74 | 125,000.00 | 324,777.45 | 150,000.00 | 300,000.00 | 150,000.00 | 100 |
| 5335 - Contract Plumbing Inspections | 173,995.00 | 135,000.00 | 72,100.00 | 145,000.00 | 125,000.00 | -20,000.00 | -14 |
| 5340 - Accounting/Auditing Services | 97,701.70 | 105,000.00 | 92,178.94 | 130,000.00 | 168,000.00 | 38,000.00 | 29 |
| 5360 - Engineering | 233,609.96 | 236,000.00 | 199,240.62 | 231,000.00 | 300,000.00 | 69,000.00 | 30 |
| 5380 - Equipment Maintenance | 40,001.86 | 232,000.00 | 28,338.92 | 169,615.00 | 48,500.00 | -121,115.00 | -71 |
| 5385 - Admin Furniture & Equipment-Purchased | 8,088.46 | 15,000.00 | 0.00 | 15,000.00 | 8,000.00 | -7,000.00 | -47 |
| 5425 - Enterprise Vehicle Lease Payments | 515,368.50 | 381,189.00 | 456,471.34 | 554,068.00 | 550,000.00 | -4,068.00 | -1 |
| 5440 - Vehicle Maintenance | 203,015.56 | 83,350.00 | 235,364.55 | 216,813.00 | 250,380.00 | 33,567.00 | 15 |
| 5441 - Fleet Maintenance/Enterprise Vehicle Maintenance | 89,806.30 | 80,000.00 | 81,521.47 | 80,000.00 | 85,000.00 | 5,000.00 | 6 |
| 5460 - Building/Grounds Maintenance | 123,597.35 | 110,000.00 | 170,246.85 | 245,919.00 | 114,006.80 | -131,912.20 | -54 |
| 5470 - Meters Maintenance | -765.28 | 10,800.00 | 18,341.16 | 12,800.00 | 18,500.00 | 5,700.00 | 45 |
| 5480 - Telemetry | 96,423.53 | 118,900.00 | 78,458.74 | 237,529.00 | 177,620.00 | -59,909.00 | -25 |
| 5490 - Treatment Plant Maintenance | 1,135,272.11 | 763,900.00 | 663,690.07 | 829,616.91 | 868,811.17 | 39,194.26 | 5 |
| 5500 - Distribution System Maintenance | 74,319.89 | 118,000.00 | 100,621.59 | 158,000.00 | 150,145.00 | -7,855.00 | -5 |
| 5505 - Fire Hydrant Maintenance | 66,709.87 | 32,000.00 | 31,191.09 | 60,000.00 | 50,000.00 | -10,000.00 | -17 |
| 5510 - Storage/Pump System Maintenance | 30,071.08 | 83,000.00 | 670,544.84 | 816,750.00 | 966,250.00 | 149,500.00 | 18 |
| 5515 - Irrigation System Maintenance | 6,801.39 | 7,500.00 | 3,917.46 | 7,500.00 | 102,400.00 | 94,900.00 | 1265 |
| 5520 - Drainage System Maintenance | 15,220.00 | 40,000.00 | 0.00 | 42,000.00 | 39,200.00 | -2,800.00 | -7 |
| 5522 - Pump Station Maintenance | 127,625.99 | 50,000.00 | 87,548.80 | 42,600.00 | 120,000.00 | 77,400.00 | 182 |
| 5525 - Storm Water Drainage System Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0 |
| 5530 - Collection System Maintenance | 171,696.30 | 140,000.00 | 113,066.04 | 180,100.00 | 150,000.00 | -30,100.00 | -17 |
| 5535 - Grinder Pump Equip Residential | 137,661.65 | 130,000.00 | 119,987.92 | 180,000.00 | 136,000.00 | -44,000.00 | -24 |
| 5540 - Lift Station Maintenance | 1,194,850.74 | 655,500.00 | 456,834.78 | 542,850.00 | 864,473.40 | 321,623.40 | 59 |
| 5550 - Maintenance Contracts | 129,290.21 | 83,500.00 | 119,180.20 | 181,700.00 | 231,831.60 | 50,131.60 | 28 |
| 5555 - Employee Procurement Expense | 22,171.33 | 69,920.00 | 97,466.54 | 108,000.00 | 97,650.00 | -10,350.00 | -10 |
| 5560 - Field Supplies | 127,674.82 | 184,300.00 | 137,169.03 | 177,878.00 | 146,180.96 | -31,697.04 | -18 |
| 5561 - Safety General Supplies | 32,814.06 | 60,000.00 | 24,703.30 | 67,600.00 | 65,500.00 | -2,100.00 | -3 |
| 5570 - Office Supplies | 73,802.77 | 130,700.00 | 57,585.14 | 191,297.90 | 103,875.00 | -87,422.90 | -46 |
| 5575 - SCADA/IT Supplies | 27,019.80 | 35,157.00 | 2,167.77 | 19,900.00 | 20,000.00 | 100.00 | 1 |
| 5580 - Lab Equipment & Supplies | 60,203.72 | 108,000.00 | 31,387.65 | 144,654.00 | 105,000.00 | -39,654.00 | -27 |
| 5600 - Tools | 113,044.26 | 161,950.00 | 58,017.99 | 213,050.00 | 94,903.45 | -118,146.55 | -55 |
| 5610 - Meters/Accessories Supplies | 38,928.59 | 73,000.00 | 32,563.13 | 56,500.00 | 68,200.00 | 11,700.00 | 21 |
| 5630 - Vehicle/Generator/LS Diesel Fuel Propane | 58,690.44 | 227,840.38 | 52,015.61 | 48,500.00 | 63,300.00 | 14,800.00 | 31 |

| | 2024-2025 Total Activity | 2024-2025 Total Budget | 2025-2026 YTD Activity | 2025-2026 Approved/Adopted | 2026-2027 Proposed | Increase / (Decrease) | % |
|---|---|---|---|---|---|---|---|
| 5631 - Fuel/ Enterprise Fleet | 127,202.85 | 0.00 | 83,754.57 | 166,500.00 | 138,000.00 | -28,500.00 | -17 |
| 5632 - Fuel Propane / LCRA WW Falconhead West | 790.85 | 2,000.00 | 467.85 | 1,500.00 | 500.00 | -1,000.00 | -67 |
| 5640 - Employee Uniform | 70,575.17 | 80,000.00 | 63,546.87 | 80,000.00 | 99,537.00 | 19,537.00 | 24 |
| 5650 - Postage Supplies | 68,376.35 | 63,000.00 | 64,956.17 | 68,000.00 | 103,500.00 | 35,500.00 | 52 |
| 5670 - Dues/Subscriptions | 22,622.21 | 44,500.00 | 27,055.82 | 23,667.00 | 24,287.76 | 620.76 | 3 |
| 5680 - Books/Software Expense | 319,355.44 | 325,000.00 | 203,129.77 | 377,120.00 | 415,000.00 | 37,880.00 | 10 |
| 5690 - Election Expense | 0.00 | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 0 |
| 5700 - Licenses/Permits Expense | 48,048.57 | 69,620.00 | 56,071.50 | 44,000.00 | 60,000.00 | 16,000.00 | 36 |
| 5730 - Communication/Net/Phone | 162,492.67 | 182,500.00 | 128,343.96 | 152,000.00 | 140,000.00 | -12,000.00 | -8 |
| 5760 - Equipment Rental | 17,305.63 | 5,000.00 | 3,809.80 | 3,500.00 | 5,000.00 | 1,500.00 | 43 |
| 5770 - Employee Training | 110,200.43 | 154,680.00 | 54,860.90 | 221,213.00 | 189,515.47 | -31,697.53 | -14 |
| 5780 - Conference-Meeting | 10,117.73 | 10,000.00 | 2,868.84 | 12,000.00 | 17,000.00 | 5,000.00 | 42 |
| 5800 - Director-Employee Reimbursement | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 500.00 | -500.00 | -50 |
| 5810 - Line Locate Expense | 2,795.65 | 4,000.00 | 2,107.95 | 4,000.00 | 4,000.00 | 0.00 | 0 |
| 5820 - Misc. Expense | -349,460.84 | 2,250.00 | 61.78 | 2,250.00 | 1,000.00 | -1,250.00 | -56 |
| 5830 - Capital Outlay | 894,428.50 | 1,633,209.00 | 1,870,409.60 | 2,149,813.00 | 2,023,171.00 | -126,642.00 | -6 |
| 5855 - Customer Credits/Adjustments | 505.88 | 0.00 | 878.94 | 900.00 | 500.00 | -400.00 | -44 |
| 5860 - Ins-Workers Compensation | 118,227.68 | 162,000.00 | 109,169.46 | 130,000.00 | 150,000.00 | 20,000.00 | 15 |
| 5870 - Ins-Auto Liability/Physical Damage | 94,356.35 | 95,000.00 | 113,143.94 | 105,000.00 | 112,950.00 | 7,950.00 | 8 |
| 5880 - Ins-General Liability/Property Damage | 368,365.94 | 370,000.00 | 409,647.84 | 370,000.00 | 431,094.05 | 61,094.05 | 17 |
| 5900 - Bank Management Fees | 5,519.60 | 7,300.00 | 2,443.57 | 7,300.00 | 500.00 | -6,800.00 | -93 |
| 5911 - Emergency Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 5920 - Bad Debt | 119,911.27 | 39,500.00 | 0.00 | 39,500.00 | 0.00 | -39,500.00 | -100 |
| 5940 - Water Conservation Program | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0 |
| 5945 - Household Hazardous Waste Program | 41,291.95 | 40,000.00 | 40,108.35 | 40,000.00 | 40,000.00 | 0.00 | 0 |
| 5955 - Newsletters/Customer Communications | 9,181.83 | 23,000.00 | 500.00 | 15,000.00 | 15,150.00 | 150.00 | 1 |
| 5970 - Debt Service Fee Payment | 130,210.81 | 139,349.00 | 0.00 | 56,168.00 | 0.00 | -56,168.00 | -100 |
| 5985 - Security/Monitoring | 20,597.97 | 30,000.00 | 8,897.04 | 28,000.00 | 16,000.00 | -12,000.00 | -43 |
| 5990 - Out of District Fee Payment | 1,357,643.12 | 1,500,240.00 | 0.00 | 2,462,400.00 | 0.00 | -2,462,400.00 | -100 |
| **Total Expense:** | 26,568,608.94 | 27,748,124.38 | 20,254,727.06 | 30,588,478.81 | 30,185,453.06 | -403,025.75 | **-1** |
| **Report Total:** | 7,601,528.19 | 880,306.62 | 6,727,046.41 | 691.19 | **449,494.94** | | |

# FY 2027 General Fund Budget
Draft

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Other Sources:** | | | | | | | |
| O&M Serene Hills DA Tax Fund -CY Collections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| O&M Tax Fund -CY Collections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,029,550.00 | 0.00 |
| O&M Tax Fund -PY Collections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,884,331.00 | 0.00 |
| General Fund - Unassigned Reserves | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund - Assigned Reserves | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Water Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,000,000.00 | 0.00 |
| O&M Rev - AS/RR ODF Collections | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 384,000.00 | 0.00 |
| Apache Shores Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| River Ridge Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93,616.00 | 0.00 |
| Serene Hills Tax Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,359,096.00 | 0.00 |
| Apache Shores Construction Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 679,001.00 | 0.00 |
| River Ridge Construction Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 107,966.00 | 0.00 |
| Flintrock Ranch Tax Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,408,461.00 | 0.00 |
| Steiner Ranch Tax Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,075,294.00 | 0.00 |
| Fund 2 Interest Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 525,276.00 | 0.00 |
| TXDOT/RR620 WL Relocation Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 765,000.00 | 0.00 |
| Fund 4 Interest Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 816,343.00 | 0.00 |
| ***Total of all Other Sources:*** | | | | | | **$ 86,127,934.00** | |
| Other Uses: | | | | | | | |
| General Fund - Construction DISTRICT | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund - Construction FRDA | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund - Construction SHDA | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund - Assigned - TXDOT RR620 WL | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 1,500,000.00 | 0.00 |
| General Fund - Unassigned Reserve | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 4,730,349.94 | 0.00 |
| General Fund- Reserve | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 42,040,000.00 | 0.00 |
| Debt Service Fund - Bond Payments and fees | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 15,417,079.00 | 0.00 |
| Capital Project - District | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 21,960,000.00 | 0.00 |
| Capital Project - District Refurb & Maint of Assets | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Project - Apache Shores | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects - River Ridge | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Projects TXDOT WL Expenses | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Project - Steiner Ranch WW | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 570,000.00 | 0.00 |
| Capital Project - Flintrock WW | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 295,000.00 | 0.00 |
| Capital Project - Falconhead West WW | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 15,000.00 | 0.00 |
| Capital Project - NLWV WW | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 20,000.00 | 0.00 |
| Capital Project - Commanders Pt WW | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 27,500.00 | 0.00 |
| Capital Project - Comanche WW | 0.00 | 0.00 | 0.00 # | 0.00 | 0.00 | 2,500.00 | 0.00 |
| ***Total all Other Expenses:*** | | | | | | **86,577,428.94** | |
| NET SURPLUS (DEFICIT) | | | | | | $0.00 | |

# CAPITAL EXPENSES BY DEPARTMENT for FY 2027

| | | |
|---|---|---|
| Collections: | | |
| Lohmans LS Control Panel Roof | $15,000 | |
| Drop Deck Trailer to transport Ventr | $18,000 | |
| | | |
| Water: | | |
| Hydrant Buddy | $6,800 | |
| Forklift Replacement | $45,000 | |
| Replace Comanche Fence | $60,000 | |
| Eck Plant B Solenoid Upgrade | $90,000 | |
| Culligan Water Softener | $39,000 | |
| Membrane Replacements | $1,500,000 | |
| | | |
| Wastewater: | | |
| SR Automatic Gate for LS 1 | $15,000 | |
| | | |
| IT/SCADA: | | |
| Eck SCADA Upgrade | $109,387 | Rollover from FY26 |
| Mansfield SCADA Upgrade | $72,984 | Rollover from FY26 |
| | | |
| Maintenance: | | |
| 20' Storage Connex Container | $18,500 | Rollover from FY26 |
| Connex Concrete Pad | $18,000 | |
| Pressure Washer | $6,000 | |
| BENDPAK Oil Filter Crusher: Electric/Hydraulic | $9,500 | |
| | | |
| Total: | **$2,023,171** | |

# Travis County WCID No. 17

# DRAFT

# FY 2027 Debt Service Fund Budget

Jason Homan - CEO & General Manager

September 17, 2026

Veronica Ellis- Chief Financial Officer

## Debt Service Fund Cash Flow Summary

| | | | |
|---|---|---|---|
| | | AS OF | 5/31/2026 |
| Bank Balance | $ 16,722,247.68 | $ 13,380,296.53 | $14,207,412 |

| | 2025 Actual | 2026 YTD Actual | 2027 Projected | % Change from |
|---|---|---|---|---|
| | Revenue/ Expenses | Revenue/ Expenses | Budget-Proposed | FY 25 Actual |
| | | | | |
| **Revenues:** | | | | |
| O&M Tax Collection D17 | $5,061,436 | $5,921,905 | $6,029,550 | 1.8% |
| Tax Collection Steiner Ranch | $5,640,437 | $5,237,350 | $5,075,294 | -3.2% |
| Tax Collection Flintrock Ranch Estates | $1,321,532 | $1,349,743 | $1,408,461 | 4.2% |
| Tax Collection Serene Hills | $2,266,313 | $2,187,730 | $2,359,096 | 7.3% |
| Tax Collection Serene Hills O&M | $309,043 | $315,339 | $0 | |
| DSF/CBI Fee Collection Apache Shores | $131,451 | $0 | $0 | |
| DSF/CBI Fee Collection River Ridge | $70,032 | $71,868 | $93,616 | 23.2% |
| | | | | |
| **Other Sources:** | | | | |
| Interest on Investments | | | $525,276 | |
| Transfer from General Fund for Revenue Bond pmts | $2,861,600 | $2,861,600 | $3,884,331 | 1.1% |
| | | | | |
| | | | | |
| **Total of all Inflows:** | $17,661,843 | $17,945,535 | $19,375,624 | 1.6% |
| | | | | |
| **Expenses:** | | | | |
| Debt Service Fund - D17 Bond payments | $ 2,870,584 | $ 2,871,791 | $ 6,009,990 | 0.0% |
| Debt Service Fund - SR Bond payments | $ 5,620,119 | $ 5,227,806 | $ 5,318,006 | -7.0% |
| Debt Service Fund - FR Bond payments | $ 1,315,725 | $ 1,323,331 | $ 1,419,426 | 0.6% |
| Debt Service Fund - SH Bond payments | $ 1,971,765 | $ 1,965,920 | $ 2,333,477 | -0.3% |
| Debt Service Fund - AS Bond payments | $ 145,794 | $ 148,929 | $ 149,423 | 2.2% |
| Debt Service Fund - RR Bond payments | $ 82,008 | $ 83,460 | $ 79,755 | 1.8% |
| Debt Service Fund - Bond Agent Fees- all areas | $ 20,000 | $ 20,000 | $ 20,000 | 0.0% |
| Debt Service Fund - D17 Appraisal Fees | $ 29,270 | $ 31,772 | $ 34,315 | 8.5% |
| Debt Service Fund - SR Appraisal Fees | $ 33,268 | $ 27,917 | $ 30,151 | -16.1% |
| Debt Service Fund - FR Appraisal Fees | $ 7,356 | $ 7,494 | $ 8,094 | 1.9% |
| Debt Service Fund - SH Appraisal Fees | $ 14,926 | $ 13,371 | $ 14,441 | -10.4% |
| | | | | |
| **Other Uses:** | | | | |
| Transfer O&M to General Fund | $ 2,199,837 | $ 3,060,306 | $ 6,029,550 | 1.1% |
| | | | | |
| | | | | |
| **Total of all Outflows:** | $ 14,310,651 | $ 14,782,098 | $ 21,446,628 | 3.3% |
| | | | | |
| **NET SURPLUS (DEFICIT)** | **$20,073,440** | **$16,543,734** | **$12,136,408** | -17.6% |

## Debt Service - Bond Payments

| District WCID No. 17 | Original Bond Amount | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Cash Balance, BB as of 5-31-2026** | | $ 688,392 | $ 678,402 | $ 391,797 | $ 589,861 | $ 412,278 | $ 216,082 | $ 39,716 | $ 128,920 | $ 239,082 | $ 366,748 |
| Projected Funds Assigned to Debt Service | | $ 6,000,000 | $ 7,000,000 | $ 7,500,000 | $ 7,500,000 | $ 8,000,000 | $ 8,000,000 | $ 8,250,000 | $ 8,000,000 | $ 8,000,000 | $ 8,000,000 |
| Travis County WCID # 17 WW and SS Revenue Bonds, Series 2010 | $ 1,775,000.00 | $ 132,882 | $ 132,967 | $ 132,724 | $ 132,171 | $ 131,303 | $ 130,116 | $ 133,471 | | | |
| Travis County WCID # 17 WW and SS Revenue Bonds, Series 2016 | $ 6,705,000.00 | $ 635,000 | $ 633,000 | $ 635,100 | $ 631,300 | $ 126,900 | $ 127,200 | $ 122,400 | $ - | $ - | $ - |
| Travis County WCID # 17 WW and SS Refunding Bonds, Series 2019 | $ 19,685,000.00 | $ 1,475,250 | $ 1,470,750 | $ 1,474,650 | $ 1,471,850 | $ 1,472,350 | $ 1,471,050 | $ 1,477,750 | $ 1,477,350 | $ 1,471,775 | $ 1,471,775 |
| Travis County WCID # 17 WW and SS Refunding Bonds, Series 2021 | $ 13,425,000.00 | $ 641,837 | $ 643,438 | $ 651,988 | $ 657,538 | $ 667,381 | $ 674,675 | $ 679,925 | $ 684,875 | $ 689,525 | $ 689,525 |
| Travis County WCID # 17 WW and SS Revenue Bonds, Series 2026 | $ 16,100,000.00 | $ 999,362 | $ 990,213 | $ 991,238 | $ 991,163 | $ 989,988 | $ 987,713 | $ 984,338 | $ 984,725 | $ 984,647 | $ 987,019 |
| Travis County WCID # 17 WW and SS Revenue Bonds, Series 2026A | $ 73,300,000.00 | $ 2,125,659 | $ 3,416,238 | $ 3,416,238 | $ 3,793,563 | $ 4,808,275 | $ 4,785,613 | $ 4,762,913 | $ 4,742,888 | $ 4,726,388 | $ 4,706,388 |
| **Projected Cash Balance, YE** | | $ 678,402 | $ 391,797 | $ 589,861 | $ 412,278 | $ 216,082 | $ 39,716 | $ 128,920 | $ 239,082 | $ 366,748 | $ 512,042 |

| Steiner Ranch | Original Bond Amount | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Cash Balance, BB as of 5-31-2026** | | $ 4,856,370 | $ 4,613,658 | $ 4,047,778 | $ 3,138,644 | $ 1,864,667 | $ 1,695,450 | $ 991,001 | $ 1,512,144 | $ 1,348,237 | $ 1,179,662 |
| Projected Debt Service Funds to be Received | | $5,075,294 | $ 4,770,776 | $ 4,436,822 | $4,081,876 | $ 3,714,507 | $1,857,254 | $ 928,627 | $ - | $ - | $ - |
| Steiner Ranch Defined Area Unlimited Tax Bonds, Series 2013 | $ 2,550,000.00 | $ 190,800 | $ 190,925 | $ 195,825 | $ 195,275 | $ 194,343 | $ 198,169 | $ - | $ - | $ - | $ - |
| Steiner Ranch Defined Area Unlimited Tax Bonds, Series 2015 | $ 2,230,000.00 | $ 152,863 | $ 154,488 | $ 155,888 | $ 157,059 | $ 157,994 | $ 163,606 | $ 163,884 | $ 163,906 | $ 168,575 | $ 167,888 |
| Steiner Ranch D.A. Unlimited Tax Refunding Bonds, Series 2015 | $ 12,919,989.00 | $ 1,699,894 | $ 1,014,494 | $ 1,018,394 | $ 2,119,669 | $ 974,688 | $ 980,078 | $ - | $ - | $ - | $ - |
| Steiner Ranch D.A. Unlimited Tax Refunding Bonds, Series 2016 | $ 11,574,997.70 | $ 1,565,800 | $ 1,579,200 | $ 1,589,800 | $ 504,900 | $ 520,200 | $ - | $ - | $ - | $ - | $ - |
| Steiner Ranch D.A. Unlimited Tax Refunding Bonds, Series 2019 | $ 2,470,000.00 | $ 236,800 | $ 234,100 | $ 236,100 | $ 233,850 | $ 237,400 | $ 240,650 | $ 243,600 | $ - | $ - | $ - |
| Steiner Ranch D.A. Unlimited Tax Refunding Bonds, Series 2020 | $ 19,025,000.00 | $ 1,471,850 | $ 2,163,450 | $ 2,149,950 | $ 2,145,100 | $ 1,799,100 | $ 979,200 | $ - | $ - | $ - | $ - |
| **Projected Cash Balance, YE** | | $ 4,613,658 | $ 4,047,778 | $ 3,138,644 | $ 1,864,667 | $ 1,695,450 | $ 991,001 | $ 1,512,144 | $ 1,348,237 | $ 1,179,662 | $ 1,011,775 |

| Flintrock Ranch Estates | Original Bond Amount | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Cash Balance, BB as of 5-31-2026** | | $ 1,660,102 | $ 1,649,138 | $ 1,628,656 | $ 1,603,830 | $ 1,562,229 | $ 1,505,500 | $ 1,441,300 | $ 1,539,061 | $ 1,623,686 | $ 2,110,822 |
| Projected Debt Service Funds to be Received | | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 | $ 1,408,461 |
| Flintrock Ranch Estates D.A. Unlimited Tax Refunding Bonds 2013 | $ 2,749,996.80 | $ 150,656 | $ 156,756 | $ 152,538 | $ 157,988 | $ 163,016 | $ 162,700 | $ - | $ - | $ - | $ - |
| Flintrock Ranch Estates D.A. Unlimited Tax Refunding Bonds 2017 | $ 14,505,000.00 | $ 1,091,750 | $ 1,095,800 | $ 1,102,063 | $ 1,111,338 | $ 1,124,488 | $ 1,130,325 | $ 1,128,963 | $ 1,140,100 | $ 735,788 | $ 732,688 |
| Flintrock Ranch Estates D.A. Unlimited Tax Refunding Bonds 2021 | $ 1,665,000.00 | $ 91,837 | $ 90,637 | $ 89,437 | $ 93,237 | $ 91,937 | $ 90,637 | $ 94,337 | $ 92,937 | $ 96,538 | $ 95,038 |
| Flintrock Ranch Estates D.A. Unlimited Tax Refunding Bonds 2026 | | $ 85,183 | $ 85,750 | $ 89,250 | $ 87,500 | $ 85,750 | $ 89,000 | $ 87,400 | $ 90,800 | $ 89,000 | $ 87,200 |
| Projected Cash Balance, YE | | $ 1,649,138 | $ 1,628,656 | $ 1,603,830 | $ 1,562,229 | $ 1,505,500 | $ 1,441,300 | $ 1,539,061 | $ 1,623,686 | $ 2,110,822 | $ 2,604,358 |

| Serene Hills | Original Bond Amount | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Cash Balance, BB as of 5-31-2026** | | $ 1,705,501 | $ 1,731,120 | $ 1,753,660 | $ 1,763,023 | $ 1,756,664 | $ 1,742,470 | $ 1,712,957 | $ 1,675,608 | $ 1,627,505 | $ 1,565,991 |
| Projected Debt Service Funds to be Received | | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 | $ 2,359,096 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2015 | $ 4,450,000.00 | $ 279,215 | $ 283,888 | $ 288,045 | $ 291,711 | $ 294,915 | $ 302,400 | $ 304,200 | $ 310,500 | $ 311,300 | $ 316,600 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2017 | $ 4,125,000.00 | $ 268,043 | $ 267,768 | $ 267,163 | $ 271,113 | $ 269,613 | $ 272,813 | $ 275,613 | $ 273,113 | $ 275,313 | $ 277,113 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2017A | $ 7,000,000.00 | $ 398,691 | $ 408,600 | $ 412,775 | $ 416,075 | $ 418,450 | $ 425,125 | $ 426,425 | $ 432,350 | $ 437,622 | $ 442,231 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2018 | $ 5,000,000.00 | $ 313,550 | $ 303,225 | $ 297,975 | $ 292,725 | $ 287,475 | $ 277,194 | $ 271,775 | $ 266,144 | $ 260,406 | $ 249,650 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2019 | $ 4,500,000.00 | $ 232,494 | $ 234,844 | $ 242,044 | $ 244,000 | $ 250,506 | $ 251,647 | $ 257,500 | $ 258,063 | $ 263,438 | $ 268,563 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2021 | $ 6,830,000.00 | $ 350,456 | $ 350,956 | $ 351,356 | $ 356,656 | $ 356,756 | $ 361,756 | $ 361,556 | $ 366,256 | $ 365,756 | $ 370,156 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2021A | $ 2,515,000.00 | $ 133,256 | $ 131,557 | $ 134,856 | $ 133,056 | $ 136,256 | $ 134,356 | $ 137,457 | $ 135,456 | $ 138,456 | $ 136,356 |
| Serene Hills Defined Area Unlimited Tax Bonds, Series 2026 | $ 5,675,000.00 | $ 357,773 | $ 355,719 | $ 355,519 | $ 360,119 | $ 359,319 | $ 363,319 | $ 361,919 | $ 365,319 | $ 368,319 | $ 370,919 |
| Projected Cash Balance, YE | | $ 1,731,120 | $ 1,753,660 | $ 1,763,023 | $ 1,756,664 | $ 1,742,470 | $ 1,712,957 | $ 1,675,608 | $ 1,627,505 | $ 1,565,991 | $ 1,493,499 |

| Apache Shores | Original Bond Amount | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Cash Balance, BB as of 5-31-2026** | | $ 296,974 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Projected Debt Service Funds to be Received | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Apache Shores Special Project Contract Revenue Bonds 1997 | $ 2,100,000.00 | $ 149,423 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Projected Cash Balance, YE | | $ 147,552 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| River Ridge | Original Bond Amount | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Projected Cash Balance, BB as of 5-31-2026** | | $ 4,363 | $ 4,363 | $ 4,363 | $ 4,363 | $ - | $ - | $ - | $ - | $ - | $ - |
| Projected Debt Service Funds to be Received | | $ 79,755 | $ 80,908 | $ 81,756 | $ 82,300 | $ - | $ - | $ - | $ - | $ - | $ - |
| River Ridge Special Project Contract Revenue Bonds 2004 | $ 1,100,000.00 | $ 79,755 | $ 80,908 | $ 81,756 | $ 82,300 | $ - | $ - | $ - | $ - | $ - | $ - |
| Projected Cash Balance, YE | | $ 4,363 | $ 4,363 | $ 4,363 | $ 4,363 | $ - | $ - | $ - | $ - | $ - | $ - |

**Denotes estimated payments due to pending refunds or issues

*DS Funds projected at 2% increase from prior year (except Steiner Ranch)

# Steiner Ranch projected colletcions expected to decrease at a rate of an additional 1% per year due to debt service retirement. Year 2032 & 2033 decrease is set to 50%, and 2034 taxes are set to zero.

# Travis County WCID No. 17

# DRAFT

# FY 2026 Capital Project Fund Budget

Jason Homan - CEO & General Manager

September 18, 2025

Veronica Ellis- Chief Financial Officer

## Capital Projects Fund Cash Flow Summary

| | | | |
|---|---|---|---|
| | | AS OF | 5/31/2026 |
| Bank Balance | $ 9,660,199.60 | $ 12,242,669.00 | $17,685,795 |

| | 2025 Actual | 2026 YTD Actual | 2027 Annual | % Change from |
|---|---|---|---|---|
| | Revenue/ Expenses | Revenue/ Expenses | Budget-Proposed | FY 25 Actual |
| **Revenues** | | | | |
| Water Impact Fee Revenue | $524,518 | $1,516,273 | $1,000,000 | 90.7% |
| Waste Water Impact Fee Revenue | $101,884.50 | $3,033,894.00 | $3,500,000 | 3335.3% |
| | | | | |
| **Other Sources:** | | | | |
| Interest on Investments | $640,622 | $671,302 | $816,343 | |
| General Fund- O&M Tsf to cover capital projects | $0 | $10,000,000 | $6,029,550 | |
| General Fund-TXDOT Fee Revenue from Customers | $773,825 | $424,070 | $773,820 | 0.0% |
| General Fund-TXDOT Fee -D17 Match | $726,175 | $1,075,930 | $726,180 | 0.0% |
| FR/SH WW Bond Sales from 2026 | $0 | $15,093,089 | $0 | |
| D17 WW Bond Sale from 2026 | $0.00 | $0 | $0 | |
| D17 Water Bond Sales from 2026 | $0.00 | $64,000,000 | $200,000 | |
| | | | | |
| **Total of all Inflows:** | $2,767,024 | $95,814,557 | $13,045,893 | 371.5% |
| | | | | |
| **Expenses** | | | | |
| Capital Projects Fund-Construction Flintrock WW | $2,847,369 | $1,527,483 | $295,000 | -89.6% |
| Capital Projects Fund-Construction D17 Water | $2,072,277 | $1,712,616 | $200,000 | -90.3% |
| Capital Projects Fund-Construction Apache Shores | $0.00 | $71,281.00 | $0.00 | |
| Capital Projects Fund-Construction River Ridge | $0.00 | $143,086.00 | $0.00 | |
| Capital Projects Fund-Construction Steiner Ranch | $0.00 | $51,360.00 | $570,000.00 | |
| Capital Projects Fund-Construction Serene Hills | $0.00 | $756.00 | $0.00 | |
| Capital Projects Fund-Construction Commanders Point | $0.00 | $4,509.00 | $27,500.00 | |
| Capital Projects Fund-Construction Comanche Trail | $0.00 | $0.00 | $2,500.00 | |
| Capital Projects Fund-Construction Falconhead West | $0.00 | $0.00 | $15,000.00 | |
| Capital Projects Fund-Construction North Lakeway Village | $0.00 | $0.00 | $20,000.00 | |
| Capital Projects Fund-Construction Lohman's Defined Area | $0.00 | $302.00 | $0.00 | |
| | | | | |
| **Other Uses** | | | | |
| Capital Projects Fund-Restricted- TXDOT Fee | $176,525.00 | $195,169.00 | $0.00 | -100.0% |
| | | | | |
| | | | | |
| **Total of all Outflows:** | $5,096,170.83 | $3,706,562.00 | $1,130,000.00 | -77.8% |
| | | | | |
| **NET SURPLUS (DEFICIT)** | **$ 7,331,053** | **$ 104,350,664** | **$ 29,601,688** | |

## District General Fund and O&M Tax - Cash Flow

| | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | FY 2032 | FY 2033 | FY 2034 | FY 2035 | FY 2036 |
|---|---|---|---|---|---|---|---|---|---|---|
| District Cash Available (O&M, GF Operating, Capital Proj Fund) 8/11/2026 | $63,686,294 | $112,084,710 | $74,617,494 | $55,182,699 | $40,760,769 | $24,665,816 | $42,549,030 | $31,826,266 | $21,658,187 | $19,303,603 |
| Investments 8/11/2026 | $4,028,367 | | | | | | | | | |
| Tax O&M * | $6,029,550 | $6,240,584 | $6,459,005 | $6,685,070 | $6,919,047 | $7,161,214 | $7,411,856 | $7,671,271 | $7,939,766 | $8,217,658 |
| Tax O&M SERENE HILLS ** | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Receipts- Operating Budget Surplus/(Deficit) | $152,297 | $750,000 | $750,000 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Receipts- Capital Projects - Water Impact Fees | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 |
| Receipts- Capital Projects - WW Impact Fees | $3,500,000 | $2,500,000 | $1,500,000 | $1,500,000 | $1,500,000 | $1,500,000 | $1,500,000 | $1,000,000 | $500,000 | $500,000 |
| Receipts - Bond Proceeds - Water System | $64,000,000 | | | | | $20,000,000 | | | | |
| Receipts - Bond Proceeds - South District Funding | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Receipts - Proposed W Rate Revenue Increase | $2,000,000.00 | $3,000,000.00 | $3,000,000.00 | $3,000,000.00 | $3,000,000.00 | $3,000,000.00 | $3,000,000.00 | $3,000,000.00 | $3,000,000 | $3,000,000 |
| Receipts- Capital Projects - AS Reserve | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Receipts- Capital Projects - RR Reserve | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Receipts- 620TXDOT Fee | $769,200.00 | $769,200.00 | $769,200 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total of all Inflows:** | **$145,165,708** | **$126,344,494** | **$88,095,699** | **$67,367,769** | **$53,179,816** | **$57,327,030** | **$55,460,887** | **$44,497,537** | **$34,097,953** | **$32,021,261** |
| | | | | | | | | | | |
| Transfers OUT - DS existing bonds | $2,875,000 | $2,880,000 | $2,875,000 | $2,890,000 | $2,400,000 | $3,400,000 | $1,733,621 | $1,477,350 | $1,477,350 | $1,477,350 |
| Transfers OUT - DS new w bonds | $4,505,000 | $2,000,000 | $2,000,000 | $4,505,000 | $4,505,000 | $4,505,000 | $4,505,000 | $4,505,000 | $4,505,000 | $4,505,000 |
| Transfers OUT - DS new ww bonds | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 | $1,187,000 |
| Expense - Operations | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| Expense - Capital Impact Fee Projects (See - District Project Summary) | $21,883,998 | $40,630,000 | $21,821,000 | $8,495,000 | $10,892,000 | $4,156,000 | $12,179,000 | $12,540,000 | $5,045,000 | $6,795,000 |
| Expense - 620TxDOT | $1,500,000 | $1,500,000 | $1,500,000 | | | | | | | |
| Expense - M&O/Rates - Projects (See - District Project Summary) | $1,130,000 | $3,530,000 | $3,530,000 | $9,530,000 | $9,530,000 | $1,530,000 | $4,030,000 | $3,130,000 | $2,580,000 | $4,280,000 |
| **Total of all Outflows:** | ***$33,080,998*** | ***$51,727,000*** | ***$32,913,000*** | ***$26,607,000*** | ***$28,514,000*** | ***$14,778,000*** | ***$23,634,621*** | ***$22,839,350*** | **$14,794,350** | **$18,244,350** |
| | | | | | | | | | | |
| **Projected Cash Balance, YE** | **$112,084,710** | **$74,617,494** | **$55,182,699** | **$40,760,769** | **$24,665,816** | **$42,549,030** | **$31,826,266** | **$21,658,187** | **$19,303,603** | **$13,776,911** |
| | | | | | | | | | | |
| Goal - Maintain: | | | | | | | | | | |
| Reserve - Operations | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 | $12,000,000 |
| Reserve - Construction | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 | $1,000,000 |
| Total Reserve: | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 | $13,000,000 |

< $13.0 million minimum reserve

Projections based upon anticipated impact fee collections

Projections based upon ability to control expenses that produce future budget surpluses

Anticipated Bond Sales in FY2027 and 2032

Notes:

Transfer OUT - DS

Expense - Operations

Expense Projects (WL/WW)

Expense - Reserve (TXDOT/MWTP)

8/21/2026