

RESOLUTION NO. 2025-09-10.1

**RESOLUTION OF THE BOARD OF DIRECTORS OF TRAVIS COUNTY
WATER CONTROL & IMPROVEMENT UTILITY DISTRICT NO. 10
CONCERNING THE ADOPTION OF A BUDGET**

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, a regular meeting of the Board of Directors of Travis County Water Control & Improvement District No. 10 (the "District") was held on September 10, 2025;

WHEREAS, notices of this regular meeting were properly posted;

WHEREAS, a quorum of the Board of Directors of the District was present at the regular meeting;

WHEREAS, the Board of Directors of the District has projected the operating expenses and revenues for the District for the period from October 1, 2025 through September 30, 2026, and desires to adopt a budget consistent therewith.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Directors of Travis County Water Control & Improvement District No. 10 adopts the Budget as attached in Exhibit "A"; and
2. The Board of Directors of Travis County Water Control & Improvement District No. 10 direct the Secretary to file a copy of this Resolution Adopting the Budget in the official records of the District.

ADOPTED this 10th day of September 2025.


**TRAVIS COUNTY WATER CONTROL &
IMPROVEMENT UTILITY DISTRICT NO. 10**



Jon Luce, President

[DISTRICT SEAL]

ATTEST:



Greg Reynolds, Secretary

TRAVIS COUNTY WCID #10

TAXPAYER IMPACT STATEMENT
PER TEXAS GOV'T CODE §551.043(c)(2)

Property tax bill for the median-valued homestead* for current fiscal year:	\$1,159.21
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if the proposed budget (attached) is adopted:	\$1,198.66
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if a balanced budget funded at the no-new-revenue tax rate as calculated under Chapter 26 of the Texas Tax Code*** is adopted:	\$1,238.00**

*The Appraisal District does not report "median" homestead values. The calculations above are based on "average" homestead values, which are reported.

**The No-New-Revenue Tax Rate, as calculated under Chapter 26 of the Texas Tax Code, may not be capable of funding a balanced budget for the District.

***No-New-Revenue Tax Rate = rate expressed in dollars per \$100 of table value calculated according to the following formula:

$$\text{No-New-Revenue Tax Rate} = \frac{(\text{Last Year's Levy} - \text{Lost Property Levy})}{(\text{Current Total Value} - \text{New Property Value})}$$

Last Year's Levy = the total of the amount of taxes that would be generated by multiplying the total tax rate adopted in the preceding year by the total taxable value of property on the appraisal roll for the preceding year, including taxable value that was reduced in an appeal, all appraisal roll supplements and corrections as of the date of the calculation (other than corrections made under Texas Tax Code § 25.25(d) for errors that resulted in an incorrect appraised value that exceeds more than one-fourth of the correct appraised value for a residence or one-third the correct value in the case of all other property), portions of property involved in an appeal that are not in dispute, and the amount of taxes refunded by the taxing unit in the preceding year for tax years before that year.

Lost Property Levy = amount of taxes levied in the preceding year on property value that was taxable in the preceding year but is not taxable in the current year because the property is exempt in the current year under a provision of the Texas Tax Code other than 11.251 (Tangible Personal Property Exempt), 11.253 (Tangible Personal Property in Transit), and 11.35 (Temporary Exemption for Qualified Property Damaged by Disaster), the property has qualified for special appraisal under Chapter 23 of the Texas Tax Code in the current year, or the property is located in the territory that has ceased to be part of the taxing unit since the preceding year.

Current Total Value = total taxable value of property listed on the appraisal roll for the current year, including all supplements and corrections as of the date of the calculation, less the taxable value of property exempted for the current tax year for the first time under Texas Tax Code § 11.31 (Pollution Control Property) or 11.315 (Energy Storage System in Nonattainment Area).

New Property Value = means the following:

- Total taxable value of property added to the appraisal roll in the current year by annexation and improvements listed on the appraisal roll that were made after January 1st of the preceding tax year, including personal property located in new improvements that was brought into the unit after January 1st of the preceding tax year.
- Property value that is included in the current total value for the tax year succeeding a tax year in which any portion of the value of the property was excluded from the total value because of the application of a tax abatement agreement to all or a portion of the property, less the value of the property that was included in the total value for the preceding tax year.
- For purposes of an entity created under Section 52, Article III, or Section 59, Article XVI of the Constitution, property value that is included in the current total value for the tax year succeeding a tax year in which the following occurs: (a) the subdivision of land by plat; (b) installation of water, sewer, or drainage lines, or (c) the paving of undeveloped land.

PROPOSED BUDGET

Proposed Budget

Travis County WCID 10 - Fiscal Year Ending 09/26

	Nine Month Actuals 10/24-06/25	Twelve Months Annualized FYE 09/25	Approved 2025 Budget	Proposed 2026 Budget
Revenues				
14101 · Water -Customer Service Revenue	4,084,308	6,302,308	5,600,000	6,300,000
14109 · Application Fees	18,300	24,400	15,000	24,000
14110 · Meter Fees	11,259	15,012	15,000	15,000
14111 · TCEQ Assessment Fee Rev	11,174	14,899	28,000	20,000
14301 · Maintenance Tax Collections	1,428,545	1,428,545	1,421,867	1,325,626
14303 · Property Tax Penalty & Interest	9,595	9,595	7,500	10,000
14502 · Inspection Fees	8,146	10,861	5,000	10,000
14702 · Penalties & Interest	32,246	38,767	50,000	50,000
14801 · Interest Earned on Checking	273	364	350	400
14802 · Interest Earned on Temp. Invest	733,758	978,344	1,000,000	1,000,000
15801 · Miscellaneous Income	15,734	20,979	500	500
Total Revenues	\$6,356,508	\$8,847,244	\$8,153,217	\$8,755,526
Expenditures				
16101 · Billing Service Fees - Water	321,887	429,183	450,000	450,000
16102 · Operations - Water	2,052,952	3,154,952	3,000,000	3,200,000
16105 · Maintenance & Repair - Water	110,849	147,799	447,960	250,000
16106 · LCRA Water Purchase.	195,865	293,798	300,000	300,000
16108 · Laboratory Expense - Water	5,288	7,051	10,000	10,000
16110 · Utilities - Water	207,342	276,456	300,000	300,000
16111 · Lead & Copper Monthly Fee	1,504	2,005	2,040	2,040
16116 · Permit Expense - Water	20,033	20,033	12,000	25,000
16117 · TCEQ Assessment Fee - Water	0	14,899	28,000	20,000
16124 · Utilities - Water Other	2,085	2,780	2,000	3,000
16125 · Maint & Repair - Paving	83,246	110,995	15,000	120,000
16126 · Maint/Repair - Special	834,150	1,112,200	1,500,000	1,500,000
16301 · Garbage Expense	3,610	5,123	4,000	6,000
16502 · Inspection Expense	4,175	5,567	5,000	7,000
16703 · Legal Fees	37,357	49,809	90,000	90,000
16705 · Auditing Fees	22,000	22,000	22,000	23,000
16706 · Engineering Fees	33,277	44,369	75,000	75,000
16707 · Engineering Fees - Special	44,904	59,872	200,000	100,000
16712 · Bookkeeping Fees	80,495	104,680	115,000	115,000
16714 · Printing & Office Supplies	1,399	1,741	5,000	5,000
16715 · Filing Fees	207	276	1,000	750
16716 · Delivery Expense	301	395	500	500

Proposed Budget

Travis County WCID 10 - Fiscal Year Ending 09/26

	Nine Month Actuals 10/24-06/25	Twelve Months Annualized FYE 09/25	Approved 2025 Budget	Proposed 2026 Budget
16717 · Postage	941	1,255	1,500	10,000
16718 · Insurance & Surety Bond	95,904	119,424	80,000	125,000
16720 · Dues & Subscriptions	797	1,063	4,500	4,500
16721 · Meeting Expenses	2,072	2,763	3,000	3,000
16722 · Bank Service Charge	29,185	38,913	30,000	40,000
16723 · Travel Expense	2,781	3,708	8,000	5,000
16724 · Publication Expense (SB 622)	2,479	2,479	1,500	3,000
16725 · Tax Assessor/Appraisal	31,547	31,547	35,000	35,000
16728 · Record Storage Fees	922	1,229	1,500	1,500
16737 · COA Contracts & Rates	3,070	4,093	20,000	20,000
16740 · Seminar Expense	50	50	2,000	2,000
16741 · Electronic Meter Monitoring	25,066	33,421	35,000	35,000
16742 · Legislative Expense	20,000	27,500	30,000	30,000
16745 · Other Office Expense	71,547	95,396	75,000	100,000
17101 · Payroll Expenses	8,850	11,100	9,000	12,000
17102 · Payroll Administration	1,463	1,951	2,000	2,000
17103 · Payroll Tax Expense	22,046	29,395	35,000	35,000
17104 · Salary Expense	317,250	423,000	423,000	423,000
17106 · Employee Retirement/SEP Plan	43,950	43,950	43,950	66,623
17405 · Utilities - Office	1,463	1,951	3,500	3,500
17406 · Pest Control	330	440	1,000	1,000
17408 · Telephone Expense - Office	4,706	6,275	15,000	15,000
17409 · Utilities - Office Other	4,795	6,393	7,000	7,000
17410 · Landscape Maintenance	7,653	10,204	20,000	15,000
17802 · Miscellaneous Expense	4,685	6,247	12,000	10,000
Total Expenditures	\$4,766,478	\$6,769,727	\$7,508,450	\$7,606,413

Capital Outlay

17901 · Capital Outlay	146,583	175,900	50,000	175,000
17903 · Hydrant Maintenance Program	65,639	78,767	450,000	300,000
17904 · Pump Repairs - Wakefield PS	4,782	5,738	35,000	50,000
17906 · McConnell 2nd Tank Project	930,493	930,493	4,000,000	4,000,000
17907 · Electronic Meters	4,794	5,753	25,000	25,000
17909 · Generators at Riske and Costeau	225,065	270,078	500,000	25,000

Proposed Budget

Travis County WCID 10 - Fiscal Year Ending 09/26

	Nine Month Actuals 10/24-06/25	Twelve Months Annualized FYE 09/25	Approved 2025 Budget	Proposed 2026 Budget
17910 · Emergency Back Up Rentals	127,418	152,902	250,000	10,000
17912 · ByPass Skid Retrofitting	0	0	75,000	100,000
17915 · 2.5" Line Replacement Program	0	0	1,500,000	1,500,000
17917 · 5 Year District Leak Survey	0	0	40,000	62,000
17918 · New PLC Wakefield (5)	0	0	2,250,000	2,250,000
17920 · Mechanical Infastructure Upgrades	0	0	0	25,000
17921 · GIS Mapping	18,388	24,517	50,000	10,000
17923 · Riske & Rob Roy Tank Painting	0	0	0	500,000
17924 · Riske PS 8" Valve, 5x7 Vault & Insert Val	0	0	0	25,000
17925 · Red Bud/ Flintridge Rd 12" PRV and Vaul	0	0	0	100,000
17926 · Wakefield PS replace piping	0	0	0	20,000
Total Capital Outlay	1,859,769	2,045,889	14,945,000	9,177,000
Other Revenues				
15901 · Assigned Operating Surplus	269,739	0	14,300,233	8,027,887
Total Other Revenues	\$269,739	\$0	\$14,300,233	\$8,027,887
Net Excess Revenues <Expenditures>	\$0	\$31,628	\$0	(\$0)

AV	6,696,433,240
M&O Tax Rate	0.0202
DSF Tax Rate	0.039
Total Tax Rate	0.0592