

Cape Royale Utility District

Information Required by Section 26.18, Texas Tax Code and Section 2051.202, Texas Government Code

Date: August 19, 2024

(1) Name and term of office of each member of the governing body:

<u>Name:</u>	<u>Term of office:</u>
Dale Toronjo	5/4/2024 – 5/6/2028
Richard D. Masterson	5/4/2024 – 5/6/2028
Douglas Pulgini	5/7/2022 – 5/2/2026
Lynn Watkins	5/7/2022 – 5/2/2026
Alex Onjanow	5/4/2024 – 5/6/2028

(2) Mailing address, physical address, e-mail address, and telephone number:

1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
contact@cr-ud.org

(3) a. Official contact information for each member of the governing body:

Same as Item (2) above.

b. Name of General Manager or Executive Director:

Larry Clark, General Manager
1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
l.clark@cr-ud.org

c. Name, mailing address and telephone number of person representing District's utility operator:

Mike Jacobs, Operator
1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
contact@cr-ud.org

d. Name, mailing address and telephone number of person representing District's tax assessor-collector:

Heather McCann, **Interim** Tax Assessor-Collector
1330 Cape Royale Drive
Coldspring, Texas 77331
(936)653-4861
water@eastex.net

(4) District's budget for the preceding two years:

See attached.

(5) Proposed or adopted budget for the current year:

See attached.

(6) Change in amount of District budget from the preceding year to current year, by dollar amount and percentage:

Dollar Amount	Percentage
\$237,119.64	12.00%

(7) Amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year:

See attached budgets.

(8) Amount of property tax revenue budgeted for debt service for the preceding two years and the current year:

The District does not budget for debt service.

(9) Tax rate for maintenance and operations **adopted** by the taxing unit for the current year and preceding two years:

2024: Not adopted as of date of the report.

2023: \$0.38

2022: \$0.40

(10) The tax rate for debt service **adopted** by the taxing unit for the current year and preceding two years:

2024: Not adopted as of date of the report.

2023: \$0.00

2022: \$0.00

(11) This information required by Section 26.18 is applicable only to school districts.

(12) Tax rate for maintenance and operations **proposed** by the taxing unit for the current year:

2024: \$0.36

(13) Tax rate for debt service **proposed** by the taxing unit for the current year:

2024: \$0.00

(14) This information required by Section 26.18 is applicable only to school districts.

(15) The most recent financial audit of the District.

See attached.

(16) Rate of District's ad valorem tax, if any:

The District's ad valorem tax rate for 2023 is \$0.38 per \$100 assessed valuation.

(17) Rate of District's sales and use tax, if any:

None

(18) Notice of tax rate hearing required under Chapter 26, Tax Code or Section 49.236, Water Code:

The notice of tax rate hearing has been / will be posted on this website when available. It is also attached hereto.

(19) District's meeting schedule and location:

Monthly on the third (3rd) Thursday of each month at 3:00 p.m. at 1330 Cape Royale Drive, Coldspring, Texas 77331

(20) Statement regarding designation of meeting location

The District's Board of Directors' regular meetings are held in the District at 1330 Cape Royale Drive, Coldspring, Texas 77331. Nevertheless, under Texas law, the following information is required to be posted:

Residents of the District have the right to request the designation of a meeting location within the District under Section 49.062(g), Water Code. A description of this process can be found at <https://www.tceq.texas.gov/downloads/water-districts/forms/form-20863.pdf>

(21) Meeting notices and approved minutes:

Each notice of a meeting and approved minutes for meetings conducted in the current calendar year and the immediately preceding calendar year are posted on this website.

2025 Budget

2024 - 2025

Projected Budget



#6101: Telephone

July	\$613.35		
Aug	\$613.35	Last Years Budget:	\$8,500.00
Sept	\$613.35		
Oct	\$616.75	Proposed Budget:	\$8,500.00
Nov	\$616.75		
Dec	\$616.75		
Jan	\$616.81		
Feb	\$616.81		
Mar	\$616.81		
Apr	\$618.00		
May	\$618.00		
June	\$618.00		
Total:	\$7,394.73		

#6102: Electric- Other

July	\$524.49		
Aug	\$533.00	Last Years Budget:	\$6,000.00
Sept	\$579.19		
Oct	\$501.66	Proposed Budget:	\$6,500.00
Nov	\$501.66		
Dec	\$411.38		
Jan	\$208.12		
Feb	\$125.89		
Mar	\$263.10		
Apr	\$443.74		
May	\$540.00		
June	\$540.00		
Total:	\$5,172.23		

#6104: Housekeeping & Pest Control

July			
Aug		Last Years Budget:	\$1,500.00
Sept			
Oct		Proposed Budget:	\$1,500.00
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	\$0.00		

Office Line Items

#6301: Office Compensation

July	\$13,764.31
Aug	\$13,327.88
Sept	\$13,102.90
Oct	\$20,569.55
Nov	\$12,995.68
Dec	\$13,646.11
Jan	\$11,605.85
Feb	\$11,625.23
Mar	\$11,634.91
Apr	\$12,000.00
May	\$12,000.00
June	\$12,000.00

Total: \$158,272.42

Last Years Budget: \$185,000.00

Proposed Budget: \$195,000.00

#6305: Meals Mileage Lodging

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$1,544.01
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$409.00
May	\$0.00
June	

Total: \$1,953.01

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

Heather out of town classes
possible trade show or convention for GM

#6313: Assoc and Dues

July	\$1,112.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$100.00
Mar	\$45.00
Apr	\$0.00
May	\$0.00
June	\$0.00

Total: \$1,257.00

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

TAAO , Notary , Bond, TWUA, Amazon

Office Line Items

#6400: CAD Assessment Fee

July	\$0.00
Aug	\$0.00
Sept	\$9,357.72
Oct	\$0.00
Nov	\$0.00
Dec	\$11,175.86
Jan	\$0.00
Feb	\$0.00
Mar	\$11,175.86
Apr	\$0.00
May	\$0.00
June	\$11,175.86
Total:	\$42,885.30

Last Years Budget: \$41,200.00

Proposed Budget: \$50,000.00

Close to actual from CAD

#6501: Attorney Fees- SMLB

July	\$1,633.75
Aug	\$0.00
Sept	\$1,846.18
Oct	\$1,550.50
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$4,513.00
Mar	\$780.50
Apr	\$314.00
May	\$0.00
June	\$0.00
Total:	\$10,637.93

Last Years Budget: \$10,000.00

Proposed Budget: \$15,000.00

#6503: Audit Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$9,650.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$9,650.00

Last Years Budget: \$9,650.00

Proposed Budget: \$10,250.00

Actual given by Brooks and Watson

Office Line Items

#6504: Engineer Fees-Harkness

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,000.00
Sept	\$945.00		
Oct	\$0.00	Proposed Budget:	\$10,000.00
Nov	\$551.00		
Dec	\$0.00		
Jan	\$945.00	Ongoing line replacment	
Feb	\$3,150.00		
Mar	\$1,982.46		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$7,573.46		

#6700: Bank and Credit Card Fees

July	\$30.00		
Aug	\$30.00	Last Years Budget:	\$400.00
Sept	\$30.00		
Oct	\$30.00	Proposed Budget:	\$400.00
Nov	\$30.00		
Dec	\$30.00		
Jan	\$30.00		
Feb	\$30.00		
Mar	\$30.00		
Apr	\$30.00		
May	\$30.00		
June	\$30.00		
Total:	\$360.00		

#6900: Office Supplies

July	\$17.95		
Aug	\$622.99	Last Years Budget:	\$5,000.00
Sept	\$1,037.76		
Oct	\$1,149.41	Proposed Budget:	\$5,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Need Supplies for long term storage/ adjusted for price increases	
Feb	\$23.42		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$2,851.53		

Office Line Items

#6901: Professional Schools

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$520.53
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$390.00
May	\$390.00
June	\$390.00
Total:	\$1,690.53

Last Years Budget: \$1,900.00

Proposed Budget: \$2,000.00

#6903: Computer Software

July	\$870.00
Aug	\$0.00
Sept	\$504.15
Oct	\$375.00
Nov	\$53.63
Dec	\$0.00
Jan	\$375.00
Feb	\$0.00
Mar	\$0.00
Apr	\$375.00
May	\$4,253.00
June	\$0.00
Total:	\$6,805.78

Last Years Budget: \$9,500.00

Proposed Budget: \$9,500.00

GDS

#6904: Computer Hardware

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$768.78
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$696.83
May	\$0.00
June	\$0.00
Total:	\$1,465.61

Last Years Budget: \$1,500.00

Proposed Budget: \$1,500.00

Possible replacement for field tablet

Office Line Items

#6905: Computer pro service

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$1,853.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$1,853.00

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

GDS assistance / RSI / Quickbooks assistance

#6906: Copier Lease

July	\$233.08
Aug	\$0.00
Sept	\$575.08
Oct	\$0.00
Nov	\$649.75
Dec	\$227.75
Jan	\$0.00
Feb	\$451.08
Mar	\$252.75
Apr	\$253.00
May	\$253.00
June	\$253.00
Total:	\$3,148.49

Last Years Budget: \$2,750.00

Proposed Budget: \$3,300.00

#6909: Postage

July	\$540.32
Aug	\$0.00
Sept	\$1,300.00
Oct	\$0.00
Nov	\$400.00
Dec	\$0.00
Jan	\$200.00
Feb	\$400.00
Mar	\$400.00
Apr	\$400.00
May	\$800.00
June	\$0.00
Total:	\$4,440.32

Last Years Budget: \$4,500.00

Proposed Budget: \$5,000.00

Rate Increase

Office Line Items

#6911: Bad Debts

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$126.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$126.00

Last Years Budget: \$500.00

Proposed Budget: \$500.00

2024-2025 Proposed Office Budget:	\$329,150.00
2023-2024 Spent (so far):	\$267,537.34
2023-2024 Budget:	\$298,100.00
2023-2024 Under Budget:	\$30,562.66

Office Line Items

#7101: Brush Site Roll-Offs

July	\$934.72
Aug	\$934.72
Sept	\$1,489.01
Oct	\$999.64
Nov	\$2,963.98
Dec	\$7.02
Jan	\$1,950.40
Feb	\$2,415.66
Mar	\$1,000.00
Apr	\$1,000.00
May	\$1,000.00
June	\$1,000.00
Total:	\$15,695.15

Last Years Budget: \$20,000.00
Proposed Budget: \$20,000.00

#7102: Household Garbage

July	\$3,998.78
Aug	\$3,998.78
Sept	\$4,058.76
Oct	\$3,998.78
Nov	\$4,058.76
Dec	\$4,058.76
Jan	\$3,998.78
Feb	\$4,058.76
Mar	\$3,998.78
Apr	\$984.60
May	\$4,050.00
June	\$4,050.00
Total:	\$45,313.54

Last Years Budget: \$52,250.00
Proposed Budget: \$55,000.00

#7103: Parts and Repairs

July	\$1,122.95
Aug	\$5,613.96
Sept	\$8,435.44
Oct	\$3,111.63
Nov	\$19,164.92
Dec	\$2,994.14
Jan	\$3,878.70
Feb	\$3,500.00
Mar	\$4,997.78
Apr	\$4,000.00
May	\$4,000.00
June	
Total:	\$60,819.52

Last Years Budget: \$70,000.00
Proposed Budget: \$78,000.00

Updating inventory

Field Line Items

#7104: Drainage / Culverts

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$15,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$25,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Updating drainage	
Feb	\$5,172.66		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June			
Total:	\$5,172.66		

#7105: Mobile Equipment - Repair and Implements

July	\$913.00		
Aug	\$2,499.99	Last Years Budget:	\$18,000.00
Sept	\$3,761.82		
Oct	\$0.00	Proposed Budget:	\$20,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Routine maintenance has kept cost down	
Feb	\$6,339.89	*JCB is in need of an update.	
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$13,514.70		

#7106: Fuel

July	\$3,047.68		
Aug	\$0.00	Last Years Budget:	\$22,250.00
Sept	\$0.00		
Oct	\$5,062.84	Proposed Budget:	\$24,000.00
Nov	\$2,664.41		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$2,911.81		
Mar	\$0.00		
Apr	\$0.00		
May	\$5,016.00		
June	\$0.00		
Total:	\$18,702.74		

Field Line Items

#7107: Electricity- Water

July	\$1,975.38
Aug	\$2,232.29
Sept	\$3,248.27
Oct	\$2,905.05
Nov	\$2,905.05
Dec	\$2,019.42
Jan	\$1,323.73
Feb	\$0.00
Mar	\$665.96
Apr	\$1,525.41
May	\$2,905.00
June	\$2,905.00
Total:	\$24,610.56

Last Years Budget: \$26,015.00

Proposed Budget: \$28,600.00

10% Expected increase

#7108: Electricity- Sewer

July	\$2,020.19
Aug	\$1,719.39
Sept	\$1,713.68
Oct	\$1,057.53
Nov	\$1,057.53
Dec	\$1,730.41
Jan	\$847.20
Feb	\$2,039.37
Mar	\$2,235.38
Apr	\$2,134.09
May	\$2,200.00
June	\$2,200.00
Total:	\$20,954.77

Last Years Budget: \$28,000.00

Proposed Budget: \$30,800.00

10% Expected increase

#7109: Chlorine Chemicals

July	\$1,240.72
Aug	\$0.00
Sept	\$1,936.29
Oct	\$0.00
Nov	\$2,572.71
Dec	\$135.00
Jan	\$751.16
Feb	\$2,504.56
Mar	\$751.93
Apr	\$0.00
May	\$0.00
June	
Total:	\$9,892.37

Last Years Budget: \$10,500.00

Proposed Budget: \$15,000.00

Expecting increased chemical cost
Expanding inventory EPP

Field Line Items

#7110: Chemicals Polyphosphates

July	\$945.65
Aug	\$1,080.50
Sept	\$970.65
Oct	\$1,070.95
Nov	\$1,269.65
Dec	\$1,187.35
Jan	\$1,158.25
Feb	\$1,435.70
Mar	\$1,269.65
Apr	\$1,145.25
May	\$1,200.00
June	\$1,200.00
Total:	\$13,933.60

Last Years Budget: \$14,500.00

Proposed Budget: \$16,000.00

Possibly Returning to our previous provider

#7111: Other Chemicals

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$123.22
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$123.22

Last Years Budget: \$1,200.00

Proposed Budget: \$2,000.00

sodium hypochlorite, calcium hypochlorite, herbicide

#7112: Contract Mowing

July	\$550.00
Aug	\$550.00
Sept	\$550.00
Oct	\$550.00
Nov	\$550.00
Dec	\$550.00
Jan	\$550.00
Feb	\$550.00
Mar	\$550.00
Apr	\$550.00
May	\$550.00
June	\$550.00
Total:	\$6,600.00

Last Years Budget: \$7,200.00

Proposed Budget: \$7,200.00

Allowed for contractor fuel adjustment

Field Line Items

#7113: Pump, Motor, and Valve Maintenance

July	\$0.00		
Aug	\$0.00	Last Budget:	\$50,000.00
Sept	\$1,026.00		
Oct	\$6,079.00	Proposed Budget:	\$55,000.00
Nov	\$2,952.23		
Dec	\$0.00		
Jan	\$0.00	Upgrading aged equipment	
Feb	\$0.00	Valve repair	
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$10,057.23		

#7114: Brush site

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,500.00
Sept	\$1,825.00		
Oct	\$0.00	Proposed Budget:	\$6,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$1,825.00		

#7115: Brush Hauling

July	\$0.00		
Aug	\$500.00	Last Years Budget:	\$7,000.00
Sept	\$500.00		
Oct	\$0.00	Proposed Budget:	\$7,000.00
Nov	\$500.00		
Dec	\$1,000.00		
Jan	\$0.00		
Feb	\$1,000.00		
Mar	\$0.00		
Apr	\$500.00		
May	\$1,000.00		
June	\$1,000.00		
Total:	\$6,000.00		

Field Line Items

#7116: Lab Testing

July	\$488.50
Aug	\$688.50
Sept	\$600.00
Oct	\$1,207.00
Nov	\$1,226.50
Dec	\$995.50
Jan	\$0.00
Feb	\$1,682.50
Mar	\$1,605.50
Apr	\$1,000.00
May	\$1,000.00
June	\$1,000.00
Total:	\$11,494.00

Last Years Budget: \$12,500.00

Proposed Budget: \$13,750.00

Potential for additional testing requirments

#7117: Cell Phones

July	\$261.61
Aug	\$261.61
Sept	\$768.49
Oct	\$252.71
Nov	\$257.16
Dec	\$257.22
Jan	\$514.44
Feb	\$514.44
Mar	\$280.00
Apr	\$280.00
May	\$280.00
June	\$280.00
Total:	\$4,207.68

Last Years Budget: \$3,800.00

Proposed Budget: \$4,500.00

Allows for replacement of lost or damaged phone

#7118: Field - Drug Testing

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$40.00
Dec	\$40.00
Jan	\$415.00
Feb	\$315.00
Mar	\$40.00
Apr	\$40.00
May	\$0.00
June	\$0.00
Total:	\$890.00

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

Field Line Items

#7119: Contract Meter Read

July	\$800.00		
Aug	\$800.00	Last Years Budget:	\$9,600.00
Sept	\$800.00		
Oct	\$800.00	Proposed Budget:	\$10,200.00
Nov	\$800.00		
Dec	\$800.00		
Jan	\$800.00		
Feb	\$800.00		
Mar	\$800.00		
Apr	\$800.00		
May	\$800.00		
June	\$800.00		
Total:	\$9,600.00		

#7120: Hydrant and Manholes-(Inspector)

July	\$525.53		
Aug	\$211.98	Last Years Budget:	\$15,000.00
Sept	\$664.00		
Oct	\$0.00	Proposed Budget:	\$15,000.00
Nov	\$2,228.17		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$621.00		
Apr	\$0.00		
May	\$0.00		
June			
Total:	\$4,250.68		

#7121:Fencing

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$12,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$15,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Noted increase from contractor	
Feb	\$7,500.00		
Mar	\$0.00		
Apr	\$0.00		
May			
June			
Total:	\$7,500.00		

Field Line Items

#7122: Valves-Inspect, PRV,and Calibration

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$20,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Five year rebuild complete	
Feb	\$31,338.73		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June			
Total:	\$31,338.73		

#7123: Scada- Install & Subscriptions

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$12,600.00
Sept	\$110.00		
Oct	\$0.00	Proposed Budget:	\$12,600.00
Nov	\$6,257.40		
Dec	\$0.00		
Jan	\$0.00	Considering manhole price monitor system	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June			
Total:	\$6,367.40		

#7124: Generator Annual Maintenance

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,500.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$6,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	New contractor w/expansion	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$5,500.00		
June			
Total:	\$5,500.00		

Field Line Items

#7125: Signs

July	\$250.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$565.76
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$815.76

Last Years Budget: \$1,000.00

Proposed Budget: \$1,250.00

Updating aging sinage

#7126: Miscellaneous- Incentives

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$0.00

Last Years Budget: \$1,500.00

Proposed Budget: \$1,500.00

#7127: Bldg. Repair-All

July	\$0.00
Aug	\$0.00
Sept	\$456.69
Oct	\$3,200.00
Nov	\$465.71
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$4,122.40

Last Years Budget: \$5,000.00

Proposed Budget: \$5,000.00

Field Line Items

#7128: Sludge Removal

July	\$0.00		
Aug	\$2,330.37	Last Years Budget:	\$18,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$2,337.09		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$4,667.46		

#7129: Mitigating inflow/infiltration

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$10,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$0.00		

#7130: Equipment Rentals/Saftey (cones, baracaides,and ect.)

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$3,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$3,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00	New saftey cones ect.	
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$0.00		

Field Line Items

#7131: Portable Testing Equipment

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$503.58
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$503.58

Last Years Budget: \$1,200.00

Proposed Budget: \$2,500.00

For compliance to maintenace plan

#7301: Field Compensation

July	\$21,341.14
Aug	\$21,890.37
Sept	\$22,567.70
Oct	\$33,347.51
Nov	\$23,619.05
Dec	\$25,947.67
Jan	\$23,807.55
Feb	\$22,668.16
Mar	\$23,868.49
Apr	\$24,000.00
May	\$24,000.00
June	\$24,000.00
Total:	\$291,057.64

Last Years Budget: \$290,000.00

Proposed Budget: \$290,000.00

#7302: Field Compensation Part time

July	\$3,238.75
Aug	\$2,999.50
Sept	\$3,221.00
Oct	\$5,907.25
Nov	\$4,612.00
Dec	\$5,337.30
Jan	\$3,106.50
Feb	\$1,680.00
Mar	\$2,627.40
Apr	\$1,403.75
May	\$3,000.00
June	\$3,000.00
Total:	\$40,133.45

Last Years Budget: \$40,000.00

Proposed Budget: \$45,000.00

Field Line Items

#7303: Employee meals lodging mileage

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$20.00
May	\$0.00
June	\$0.00
Total:	\$20.00

Last Years Budget: \$300.00

Proposed Budget: \$500.00

#7305: Professional Schools

July	\$0.00
Aug	\$468.75
Sept	\$244.00
Oct	\$111.00
Nov	\$350.00
Dec	\$350.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$1,523.75

Last Years Budget: \$3,200.00

Proposed Budget: \$3,500.00

All Field staff will need at least one class to keep license up to date
New regulation requires an additional class for all operators

#7306: Permits

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$1,250.00
Nov	\$1,864.45
Dec	\$1,864.45
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$4,978.90

Last Years Budget: \$6,000.00

Proposed Budget: \$6,500.00

Field Line Items

#7310: Clothing Allowance

July	\$0.00
Aug	\$0.00
Sept	\$385.66
Oct	\$216.00
Nov	\$1,515.00
Dec	\$0.00
Jan	\$170.00
Feb	\$438.39
Mar	\$44.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$2,769.05

Last Years Budget:	\$3,000.00
Proposed Budget:	\$4,000.00

#7311: Maintenance Contingency

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$911.79
Nov	\$700.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$1,000.00
June	\$0.00
Total:	\$2,611.79

Last Years Budget:	\$2,500.00
Proposed Budget:	\$5,000.00

2024-2025 Proposed Field Budget:	\$866,900.00
2023-2024 Spent (so far):	\$687,567.33
2023-2024 Budget:	\$825,115.00
2023-2024 Under Budget:	\$137,547.67

Field Line Items

#8201: Medicare/ Social Security

July	\$2,940.99
Aug	\$2,931.32
Sept	\$2,984.79
Oct	\$4,582.28
Nov	\$3,161.50
Dec	\$2,913.50
Jan	\$3,021.20
Feb	\$2,926.79
Mar	\$2,926.55
Apr	\$1,471.70
May	
June	

Total: \$29,860.62

Last Years Budget: \$35,000.00

Proposed Budget: \$35,000.00

#8202: Federal Unemployment

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	

Total: \$0.00

Last Years Budget: \$1,000.00

Proposed Budget: \$1,000.00

8205: Payroll Expenses

July	\$498.39
Aug	\$484.62
Sept	\$484.62
Oct	\$726.93
Nov	\$484.62
Dec	\$484.62
Jan	\$1,339.04
Feb	\$2,644.62
Mar	\$484.62
Apr	\$242.31
May	
June	

Total: \$7,874.39

Last Years Budget: \$13,000.00

Proposed Budget: \$13,000.00

Directors Line Items

#8301: General Insurance

July			
Aug		Last Years Budget: \$	\$15,000.00
Sept			
Oct		Proposed Budget:	\$15,000.00
Nov	\$10,972.08		
Dec			
Jan	\$2,374.32	1/3 of general insurance	
Feb			
Mar			
Apr			
May			
June			
Total:	\$13,346.40		

#8302: Errors and Omissions

July			
Aug		Last Years Budget:	\$1,200.00
Sept			
Oct		Proposed Budget:	\$1,200.00
Nov	\$1,068.20		
Dec		2/3 of general insurance	
Jan			
Feb			
Mar			
Apr			
May			
June			
Total:	\$1,068.20		

#8303: Workers Compensation

July			
Aug		Last Years Budget:	\$12,000.00
Sept			
Oct		Proposed Budget:	\$12,000.00
Nov	\$8,974.84		
Dec			
Jan		3/3 of general insurance	
Feb	\$0.00		
Mar			
Apr	\$0.00		
May			
June			
Total:	\$8,974.84		

Directors Line Items

#8310: Retirement Dist. cont.

July	\$282.29
Aug	\$287.78
Sept	\$287.78
Oct	\$431.67
Nov	\$287.78
Dec	\$287.78
Jan	\$287.78
Feb	\$287.78
Mar	\$287.78
Apr	\$143.89
May	
June	

Total: \$2,872.31

Last Years Budget: \$10,000.00

Proposed Budget: \$10,000.00

This is the cost of full participation

#8315: Health Insurance

July	\$7,523.98
Aug	-\$488.52
Sept	\$7,523.98
Oct	\$7,516.64
Nov	\$16,010.32
Dec	\$7,760.90
Jan	-\$488.52
Feb	\$16,010.32
Mar	\$6,606.23
Apr	\$8,900.00
May	\$8,900.00
June	\$8,900.00

Total: \$94,675.33

Last Years Budget: \$120,000.00

Proposed Budget: \$120,000.00

#8320: Directors compensation

July	\$100.00
Aug	\$100.00
Sept	\$125.00
Oct	\$75.00
Nov	\$100.00
Dec	\$125.00
Jan	\$125.00
Feb	\$125.00
Mar	\$125.00
Apr	\$125.00
May	\$125.00
June	\$125.00

Total: \$1,375.00

Last Years Budget: \$1,800.00

Proposed Budget: \$1,800.00

Directors Line Items

#8321: Directors Conference

July			
Aug		Last Years Budget:	\$500.00
Sept			
Oct		Proposed Budget:	\$500.00
Nov			
Dec			
Jan		Investment officer's seminar	
Feb			
Mar			
Apr			
May			
June			
	Total:		\$0.00

#8322: Directors Expense

July			
Aug		Last Years Budget:	\$900.00
Sept			
Oct		Proposed Budget:	\$900.00
Nov			
Dec			
Jan		Bond renewal for board members	
Feb			
Mar			
Apr			
May			
June			
	Total:		\$0.00

#8800: Election Fees

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$12,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$100.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$3,494.96	2024-2025 Proposed Districts Budget:	\$210,500.00
May	\$0.00	2023-2024 Spent (so far):	\$163,542.05
June	\$0.00	2023-2024 Budget:	\$222,400.00
	Total:	2023-2024 Under Budget:	\$58,857.95

Districts Line Items

Capital Expenses for July 2024 to June 2025

WWTP LS PANEL REPLACEMENT	\$12,855.00
LINE REPLCMENT PROJECT	\$700,000.00
BRUSH HOG/ GRAPPLE ATTACHMENT	\$10,000.00

Capex Total: \$722,855.00

	BUDGET 2023-2024	SPENT 2023-2024	PROPOSED BUDGET 2024-2025
Office Expense	\$296,100.00	\$267,537.34	\$329,150.00
Field Expense	\$822,115.06	\$687,567.33	\$866,900.00
District Expense	\$222,400.00	\$163,542.05	\$210,500.00
Capital Expense	\$100,000.00	\$95,783.50	\$722,855.00
Total	\$1,440,615.06	\$1,214,430.22	\$2,129,405.00

2023-2024 Budget Year Reserve

\$1,565,216.08

2024-2025 Expected Revenue

\$2,213,116.64

2024-2025 Expected Expense

\$2,129,405.00

23-24 total Funds w/22-23 Budget Year Reserve

\$3,778,332.72

2024-2025 Ending Reserve

\$1,648,927.72

2024 Budget

EXHIBIT "A"

2023- 2024

CAPE ROYALE UTILITY DISTRICT BUDGET 2023-2024

FINAL
LARRY CLARK

#6101: Telephone

July	\$616.10
Aug	\$615.80
Sept	\$615.80
Oct	\$613.18
Nov	\$613.18
Dec	\$613.18
Jan	\$615.54
Feb	\$615.54
Mar	\$615.54
Apr	\$613.24
May	\$613.24
June	
Total:	\$6,760.34

Last Years Budget:	\$8,500.00
Proposed Budget:	\$8,500.00

#6102: Electric Other

July	\$666.56
Aug	\$666.29
Sept	\$572.23
Oct	\$445.52
Nov	\$415.56
Dec	\$392.23
Jan	\$357.61
Feb	\$441.67
Mar	\$348.28
Apr	\$326.35
May	
June	
Total:	\$4,632.30

Last Years Budget:	\$5,500.00
Proposed Budget:	\$6,000.00

#6104: Housekeeping & Pest Control

July	\$200.00
Aug	\$759.98
Sept	\$36.10
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$413.26
Feb	\$0.00
Mar	\$0.00
Apr	\$1,160.12
May	\$0.00
June	\$50.00
Total:	\$2,619.46

Last Years Budget:	\$2,850.00
Proposed Budget:	\$1,500.00

Office Line Items

#6301: Office Compensation

July	\$13,522.78
Aug	\$13,567.78
Sept	\$12,802.78
Oct	\$18,483.76
Nov	\$11,122.78
Dec	\$12,606.73
Jan	\$13,714.78
Feb	\$13,714.78
Mar	\$14,057.41
Apr	\$12,251.67
May	\$13,439.64
June	

Total: \$149,284.89

Last Years Budget: \$185,000.00

Proposed Budget: \$185,000.00

#6305: meals mileage

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$0.00

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

Heather out of town classes
possible trade show or convention for GM

#6313: Assoc and Dues

July	\$1,112.00
Aug	\$216.74
Sept	\$248.50
Oct	\$100.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$85.00
June	\$0.00

Total: \$1,762.24

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

TAAO , Notary , Bond, TWUA, Amazon

Office Line Items

#6400: CAD Assessment Fee

July	\$0.00
Aug	\$0.00
Sept	\$6,699.27
Oct	\$0.00
Nov	\$0.00
Dec	\$9,357.72
Jan	\$0.00
Feb	\$0.00
Mar	\$9,357.72
Apr	\$0.00
May	\$0.00
June	\$9,357.72
Total:	\$34,772.43

Last Years Budget: \$38,000.00

Proposed Budget: \$41,200.00

Close to actual from CAD

#6501: Attorney Fees- SMLB

July	\$383.50
Aug	\$1,205.00
Sept	\$188.38
Oct	\$713.50
Nov	\$1,640.00
Dec	\$511.00
Jan	\$799.25
Feb	\$1,366.16
Mar	\$624.75
Apr	\$12,269.25
May	\$3,234.50
June	
Total:	\$22,935.29

Last Years Budget: \$8,000.00

Proposed Budget: \$10,000.00

#6503: Audit Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$9,000.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	
Total:	\$9,000.00

Last Years Budget: \$9,000.00

Proposed Budget: \$9,650.00

Actual given by Brooks and Watson

Office Line Items

#6504: Engineer Fees-Harkness

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	
Total:	\$0.00

Last Years Budget: \$5,000.00

Proposed Budget: \$5,000.00

Possible WWTP media filter guidance and drawings

#6700: Bank and Credit Card Fees

July	\$30.00
Aug	\$35.00
Sept	\$37.00
Oct	\$37.00
Nov	\$30.00
Dec	\$30.00
Jan	\$30.00
Feb	\$30.00
Mar	\$30.00
Apr	\$30.00
May	
June	
Total:	\$319.00

Last Years Budget: \$400.00

Proposed Budget: \$400.00

#6900: Office Supplies

July	\$8.65
Aug	\$0.00
Sept	\$243.11
Oct	\$71.00
Nov	\$364.59
Dec	\$3,322.46
Jan	\$14.96
Feb	\$0.00
Mar	\$5.66
Apr	\$26.98
May	
June	
Total:	\$4,057.41

Last Years Budget: \$5,000.00

Proposed Budget: \$5,000.00

Need Supplies for long term storage/
adjusted for price increases

Office Line Items

#6901: Professional Schools

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$350.00
June	\$65.00
Total:	\$415.00

Last Years Budget: \$1,900.00

Proposed Budget: \$1,900.00

Two Classes:
Texas Property Tax Law through TAAO
Assessment and Collection through TAAO

#6903: Computer Software

July	\$7,491.51
Aug	\$0.00
Sept	\$875.10
Oct	\$255.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$313.99
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$8,935.60

Last Years Budget: \$9,500.00

Proposed Budget: \$9,500.00

GDS

#6904: Computer Hardware

July	\$843.00
Aug	\$0.00
Sept	\$2,654.99
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$621.79
May	\$0.00
June	\$0.00
Total:	\$4,119.78

Last Years Budget: \$5,000.00

Proposed Budget: \$1,500.00

Possible replacement for field tablet

Office Line Items

#6905: Computer pro service

July	\$0.00
Aug	\$229.50
Sept	\$0.00
Oct	\$0.00
Nov	\$21.45
Dec	\$273.46
Jan	\$0.00
Feb	\$75.05
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$599.46

Last Years Budget:	\$2,000.00
Proposed Budget:	\$2,000.00

GDS assistance / RSI / Quickbooks assistance

#6906: Copier Lease

July	\$292.00
Aug	\$292.00
Sept	\$292.00
Oct	\$292.00
Nov	\$292.00
Dec	\$292.00
Jan	\$292.00
Feb	\$292.00
Mar	\$292.00
Apr	\$417.54
May	\$381.87
June	
Total:	\$3,427.41

Last Years Budget:	\$3,525.00
Proposed Budget:	\$2,750.00

New Contract with lower rate

#6909: Postage

July	\$468.15
Aug	\$0.00
Sept	\$486.30
Oct	\$468.15
Nov	\$468.15
Dec	\$18.15
Jan	\$0.00
Feb	\$871.67
Mar	\$18.15
Apr	
May	
June	
Total:	\$2,798.72

Last Years Budget:	\$4,500.00
Proposed Budget:	\$4,500.00

Office Line Items

#6911: Bad Debts

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget:	\$500.00
Proposed Budget:	\$500.00

2023-2024 Proposed Office Budget:	\$298,100.00
2022-2023 Spent (so far):	\$256,439.33
2022-2023 Budget:	\$297,375.00
2022-2023 Under Budget:	\$40,935.67

Office Line Items

#7101: Brush Site Roll-Offs

July	\$532.28
Aug	\$1,402.08
Sept	\$1,467.00
Oct	\$1,467.00
Nov	\$934.72
Dec	\$1,467.00
Jan	\$1,891.45
Feb	\$1,495.04
Mar	\$999.64
Apr	\$1,467.00
May	\$999.64
June	
Total:	\$14,122.85

Last Years Budget: \$24,000.00

Proposed Budget: \$20,000.00

#7102: Household Garbage

July	\$4,248.70
Aug	\$4,248.70
Sept	\$4,248.70
Oct	\$4,248.70
Nov	\$4,248.70
Dec	\$4,248.70
Jan	\$4,312.43
Feb	\$4,312.46
Mar	\$4,248.70
Apr	\$3,998.78
May	\$3,998.78
June	
Total:	\$46,363.35

Last Years Budget: \$52,250.00

Proposed Budget: \$52,250.00

#7103: Parts and Repairs

July	\$2,892.64
Aug	\$5,899.58
Sept	\$6,863.99
Oct	\$4,180.68
Nov	\$3,767.06
Dec	\$3,763.40
Jan	\$2,570.52
Feb	\$3,273.37
Mar	\$6,629.54
Apr	\$10,161.84
May	\$3,880.12
June	
Total:	\$53,882.74

Last Years Budget: \$65,000.00

Proposed Budget: \$70,000.00

Field Line Items

#7104: Drainage / Culverts

July	\$650.00		
Aug	\$4,000.00	Last Years Budget:	\$15,000.00
Sept	\$0.00		
Oct	\$4,200.00	Proposed Budget:	\$15,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$3,500.00		
Apr			
May			
June			
Total:	\$12,350.00		

#7105: Mobile Equipment - Repair and Implements

July	\$5,475.17		
Aug	\$0.00	Last Years Budget:	\$10,000.00
Sept	\$889.75		
Oct	\$206.50	Proposed Budget:	\$18,000.00
Nov	\$66.40		
Dec	\$0.00		
Jan	\$469.99	Routine maintenance has kept cost down	
Feb	\$621.13	*JCB is in need of an update.	
Mar	\$1,735.78		
Apr	\$264.70		
May			
June			
Total:	\$9,729.42		

#7106: Fuel

July	\$5,113.39		
Aug	\$2,922.72	Last Years Budget:	\$21,000.00
Sept	\$0.00		
Oct	\$3,688.73	Proposed Budget:	\$22,250.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$6,070.00		
Mar	\$0.00		
Apr			
May	\$3,085.63		
June			
Total:	\$20,880.47		

Field Line Items

#7107: Electricity- Water

July	\$3,006.38
Aug	\$2,937.26
Sept	\$2,273.94
Oct	\$2,456.17
Nov	\$1,941.61
Dec	\$1,728.45
Jan	\$1,867.62
Feb	\$1,355.50
Mar	\$1,516.21
Apr	\$1,440.01
May	
June	
Total:	\$20,523.15

Last Years Budget: \$23,650.00

Proposed Budget: \$26,015.00

10% Expected increase

#7108: Electricity- Sewer

July	\$2,109.60
Aug	\$2,146.42
Sept	\$1,609.32
Oct	\$1,991.56
Nov	\$2,292.88
Dec	\$2,510.71
Jan	\$2,522.91
Feb	\$2,511.81
Mar	\$2,126.01
Apr	\$2,187.64
May	
June	
Total:	\$22,008.86

Last Years Budget: \$27,500.00

Proposed Budget: \$28,000.00

10% Expected increase

#7109: Chlorine Chemicals

July	\$1,266.95
Aug	\$112.50
Sept	\$1,651.77
Oct	\$1,331.35
Nov	\$203.15
Dec	\$912.52
Jan	\$112.50
Feb	\$1,534.50
Mar	\$112.50
Apr	\$1,443.85
May	\$203.15
June	
Total:	\$8,884.74

Last Years Budget: \$10,000.00

Proposed Budget: \$10,500.00

* Expecting increased chemical cost

Field Line Items

#7110: Chemicals Polyphosphates

July	\$1,164.00
Aug	\$0.00
Sept	\$0.00
Oct	\$4,772.40
Nov	\$1,033.05
Dec	\$0.00
Jan	\$1,246.55
Feb	\$0.00
Mar	\$0.00
Apr	\$2,159.75
May	\$0.00
June	
Total:	\$10,375.75

Last Years Budget: \$12,000.00

Proposed Budget: \$14,500.00

Possibly Returning to our previous provider

#7111: Other Chemicals

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$409.43
Mar	\$0.00
Apr	\$902.50
May	
June	
Total:	\$1,311.93

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

sodium hypochlorite, calcium hypochlorite, herbicide

#7112: Contract Mowing

July	\$550.00
Aug	\$550.00
Sept	\$550.00
Oct	\$550.00
Nov	\$550.00
Dec	\$550.00
Jan	\$550.00
Feb	\$550.00
Mar	\$550.00
Apr	\$550.00
May	\$550.00
June	\$550.00
Total:	\$6,600.00

Last Years Budget: \$7,200.00

Proposed Budget: \$7,200.00

Allowed for contractor fuel adjustment

Field Line Items

#7113: Pump, Motor, and Valve Maintenance

July	\$0.00		
Aug	\$7,781.67	Last Budget:	\$36,000.00
Sept	\$0.00		
Oct	\$4,456.00	Proposed Budget:	\$50,000.00
Nov	\$7,985.39		
Dec	\$0.00		
Jan	\$2,713.09	Upgrading aged equipment	
Feb	\$0.00	Valve repair	
Mar	\$0.00		
Apr	\$1,412.41		
May	\$780.00		
June	\$0.00		
Total:	\$25,128.56		

#7114: Brush site

July	\$190.00		
Aug	\$95.00	Last Years Budget:	\$5,500.00
Sept	\$95.00		
Oct	\$95.00	Proposed Budget:	\$5,500.00
Nov	\$95.00		
Dec	\$95.00		
Jan	\$2,144.59		
Feb	\$95.00		
Mar	\$95.00		
Apr	\$1,260.46		
May			
June			
Total:	\$4,260.05		

#7115: Brush Hauling

July	\$0.00		
Aug	\$1,120.00	Last Years Budget:	\$6,500.00
Sept	\$500.00		
Oct	\$500.00	Proposed Budget:	\$7,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$500.00		
Feb	\$0.00		
Mar	\$1,800.00		
Apr	\$0.00		
May	\$500.00		
June	\$0.00		
Total:	\$4,920.00		

Field Line Items

#7116: Lab Testing

July	\$733.80
Aug	\$699.47
Sept	\$1,068.40
Oct	\$466.57
Nov	\$571.80
Dec	\$468.40
Jan	\$571.80
Feb	\$558.50
Mar	\$488.50
Apr	\$1,463.50
May	
June	
Total:	\$7,090.74

Last Years Budget:	\$16,500.00
Proposed Budget:	\$12,500.00

#7117: Cell Phones

July	\$262.81
Aug	\$262.81
Sept	\$262.42
Oct	\$262.08
Nov	\$262.15
Dec	\$261.61
Jan	\$261.88
Feb	\$262.06
Mar	\$261.81
Apr	\$261.57
May	
June	
Total:	\$2,621.20

Last Years Budget:	\$3,800.00
Proposed Budget:	\$3,800.00

Allows for replacement of lost or damaged phone

#7118: Field - Drug Testing

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget:	\$200.00
Proposed Budget:	\$2,000.00

For quarterly testing

Field Line Items

#7119: Contract Meter Read

July	\$800.00		
Aug	\$800.00	Last Years Budget:	\$9,600.00
Sept	\$800.00		
Oct	\$800.00	Proposed Budget:	\$9,600.00
Nov	\$800.00		
Dec	\$800.00		
Jan	\$800.00		
Feb	\$800.00		
Mar	\$800.00		
Apr	\$800.00		
May	\$800.00		
June	\$800.00		
Total:	\$9,600.00		

#7120: Hydrant and Manholes-(Inspector)

July	\$816.75		
Aug	\$0.00	Last Years Budget:	\$15,000.00
Sept	\$362.08		
Oct	\$0.00	Proposed Budget:	\$15,000.00
Nov	\$0.00		
Dec	\$766.00		
Jan	\$2,025.96		
Feb	\$933.00		
Mar	\$894.02		
Apr	\$8,965.95		
May			
June			
Total:	\$14,763.76		

#7121:Fencing

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$10,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$12,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Noted increase from contractor	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May			
June			
Total:	\$0.00		

Field Line Items

#7122: Valves-Inspect, PRV,and Calibration

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,500.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$20,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$3,152.78		
Feb	\$0.00	Price from Prestige W.	\$19,752.00
Mar	\$0.00	Scheduled 5yr rehab	
Apr			
May			
June			
Total:	\$3,152.78		

#7123: Scada- Install & Subscriptions

July	\$0.00		
Aug	\$1,190.00	Last Years Budget:	\$10,000.00
Sept	\$0.00		
Oct	\$6,257.40	Proposed Budget:	\$12,600.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	Considering manhole monitor system	
Feb	\$410.00		
Mar	\$1,246.80		
Apr	\$0.00		
May			
June			
Total:	\$9,104.20		

#7124: Generator Annual Maintenance

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,500.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$5,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	New contractor	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$4,785.00		
June			
Total:	\$4,785.00		

Field Line Items

#7125: Signs

July	\$192.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$185.66
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	
May	
June	
Total:	\$377.66

Last Years Budget: \$1,000.00

Proposed Budget: \$1,000.00

#7126: Miscellaneous- Incentives

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$1,058.40
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	
May	
June	
Total:	\$1,058.40

Last Years Budget: \$1,500.00

Proposed Budget: \$1,500.00

#7127: Bldg. Repair-All

July	\$0.00
Aug	\$1,114.00
Sept	\$126.07
Oct	\$0.00
Nov	\$0.00
Dec	\$870.10
Jan	\$0.00
Feb	\$0.00
Mar	\$228.82
Apr	\$323.20
May	\$209.82
June	
Total:	\$2,872.01

Last Years Budget: \$5,000.00

Proposed Budget: \$5,000.00

Field Line Items

#7128: Sludge Removal

July	\$0.00
Aug	\$2,268.19
Sept	\$0.00
Oct	\$2,245.32
Nov	\$0.00
Dec	\$733.82
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	
Total:	\$5,247.33

Last Years Budget: \$18,000.00

Proposed Budget: \$18,000.00

Keeping number to allow for lift station cleaning

#7129: Mitigating inflow/infiltration

July	\$0.00
Aug	\$3,347.47
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	
Total:	\$3,347.47

Last Years Budget: \$10,000.00

Proposed Budget: \$10,000.00

#7130: Equipment Rentals/ Saftey (cones, baracaides, and ect.)

July	\$0.00
Aug	\$0.00
Sept	\$591.81
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$591.81

Last Years Budget: \$1,000.00

Proposed Budget: \$3,000.00

New saftey cones ect.

Field Line Items

#7131: Portable Testing Equipment

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$936.07
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$180.18
May	
June	
Total:	\$1,116.25

Last Years Budget:	\$1,000.00
Proposed Budget:	\$1,200.00

#7301: Field Compensation

July	\$17,397.13
Aug	\$21,717.57
Sept	\$21,664.98
Oct	\$31,647.92
Nov	\$22,470.20
Dec	\$22,962.45
Jan	\$21,857.23
Feb	\$20,038.97
Mar	\$20,189.94
Apr	\$20,093.43
May	\$20,039.40
June	
Total:	\$240,079.22

Last Years Budget:	\$275,000.00
Proposed Budget:	\$290,000.00

#7302: Field Compensation Part time

July	\$2,800.00
Aug	\$2,483.75
Sept	\$1,400.00
Oct	\$3,643.38
Nov	\$2,847.17
Dec	\$3,182.04
Jan	\$2,838.00
Feb	\$3,191.79
Mar	\$3,095.75
Apr	\$2,094.00
May	\$1,920.00
June	
Total:	\$29,495.88

Last Years Budget:	\$40,000.00
Proposed Budget:	\$40,000.00

Field Line Items

#7303: Employee meals lodging mileage

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$20.00
May	\$0.00
June	\$0.00
Total:	\$20.00

Last Years Budget: \$300.00

Proposed Budget: \$300.00

#7305: Professional Schools

July	\$922.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$333.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$1,430.00
June	\$0.00
Total:	\$2,685.00

Last Years Budget: \$2,800.00

Proposed Budget: \$3,200.00

All Field staff will need at least one class to keep license up to date

#7306: Permits

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$1,250.00
Dec	\$1,864.45
Jan	\$0.00
Feb	\$2,891.16
Mar	\$0.00
Apr	
May	
June	
Total:	\$6,005.61

Last Years Budget: \$6,000.00

Proposed Budget: \$6,000.00

Overage due to wastewater permit renewal which is every five years still allowing for price increases

Field Line Items

#7310: Clothing Allowance

July	\$331.54
Aug	\$534.00
Sept	\$204.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$186.00
Mar	\$1,575.33
Apr	
May	
June	
Total:	\$2,830.87

Last Years Budget: \$3,000.00

Proposed Budget: \$3,000.00

#7311: Maintenance Contingency

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$1,100.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	
Total:	\$1,100.00

Last Years Budget: \$2,500.00

Proposed Budget: \$2,500.00

2023-2024 Proposed Field Budget: \$825,115.00
2022-2023 Spent (so far): \$609,287.06
2022-2023 Budget: \$760,000.00
2022-2023 Under Budget: \$150,712.94

Field Line Items

#8201: Medicare/ Social Security

July	\$2,589.16		
Aug	\$2,898.86	Last Years Budget:	\$33,420.00
Sept	\$2,751.54		
Oct	\$4,123.36	Proposed Budget:	\$35,000.00
Nov	\$2,793.43		
Dec	\$3,389.22		
Jan	\$2,946.01		
Feb	\$2,834.00		
Mar	\$2,864.41		
Apr	\$2,649.90		
May	\$2,708.00		
June			
Total:	\$32,547.89		

#8202: Federal Unemployment

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$1,000.00
Sept	\$0.00		
Oct	\$8.06	Proposed Budget:	\$1,000.00
Nov	\$7.46		
Dec	\$6.34		
Jan	\$7.49		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May			
June			
Total:	\$76.55		

8205: Payroll Expenses

July	\$484.61		
Aug	\$484.62	Last Years Budget:	\$12,750.00
Sept	\$484.62		
Oct	\$726.93	Proposed Budget:	\$13,000.00
Nov	-\$173.61		
Dec	\$5,937.02		
Jan	\$484.62		
Feb	\$484.62		
Mar	\$484.62		
Apr	\$484.62		
May	\$484.62		
June			
Total:	\$10,367.29		

Directors Line Items

#8301: General Insurance

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$9,490.32
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	
May	
June	

Total: \$9,490.32

Last Years Budget: \$ \$9,000.00

Proposed Budget: \$10,000.00

1/3 of general insurance

#8302: Errors and Omissions

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$1,068.20
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$1,068.20

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

2/3 of general insurance

#8303: Workers Compensation

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$8,489.74
Nov	\$0.00
Dec	\$0.00
Jan	\$347.00
Feb	\$0.00
Mar	
Apr	\$0.00
May	
June	

Total: \$8,836.74

Last Years Budget: \$12,000.00

Proposed Budget: \$12,000.00

3/3 of general insurance

Directors Line Items

#8310: Retirement Dist. cont.

July	\$276.74
Aug	\$276.74
Sept	\$276.74
Oct	\$415.11
Nov	\$276.74
Dec	\$415.11
Jan	\$276.74
Feb	\$276.74
Mar	\$276.74
Apr	\$276.74
May	\$276.74
June	

Total: \$3,320.88

Last Years Budget: \$10,000.00

Proposed Budget: \$10,000.00

This is the cost of full participation

#8315: Health Insurance

July	\$13,948.39
Aug	\$6,831.85
Sept	\$7,581.18
Oct	\$7,705.82
Nov	\$7,523.98
Dec	\$7,523.98
Jan	\$6,427.08
Feb	\$8,620.88
Mar	\$7,523.98
Apr	\$7,523.98
May	-\$488.52
June	

Total: \$80,722.60

Last Years Budget: \$110,000.00

Proposed Budget: \$120,000.00

#8320: Directors compensation

July	\$125.00
Aug	\$125.00
Sept	\$100.00
Oct	\$125.00
Nov	\$75.00
Dec	\$100.00
Jan	\$100.00
Feb	\$100.00
Mar	\$100.00
Apr	\$200.00
May	
June	

Total: \$1,150.00

Last Years Budget: \$1,500.00

Proposed Budget: \$1,800.00

Directors Line Items

#8321: Directors Conference

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget:	\$500.00
Proposed Budget:	\$500.00

Investment officer's seminar

#8322: Directors Expense

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget:	\$900.00
Proposed Budget:	\$900.00

Bond renewal for board members

#8800: Election Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget:	\$500.00
Proposed Budget:	\$12,000.00

2023-2024 Proposed Directors Budget:	\$217,400.00
2022-2023 Spent (so far):	\$140,171.58
2022-2023 Budget:	\$172,725.00
2022-2023 Under Budget:	-\$32,553.42

Directors Line Items

Capital Expenses for July 2023 to June 2024

SKID-STEER	\$75,000.00
ROCK FOR SHOP DRIVEWAY	\$15,000.00
GENERATOR	\$10,000.00

Capex Total:
\$100,000.00

Expenses	2022-2023	2023-2024
Office Expense	\$297,375.00	\$298,100.00
Field Expense	\$760,000.00	\$825,115.00
District Expense	\$172,725.00	\$217,400.00
Capital Expense	\$234,050.00	\$100,000.00
Total Expense	\$1,464,150.00	\$1,440,615.00

2022-2023 Budget Year Reserve

\$1,701,868.41

2023-2024 Expected Revenue

\$1,975,997.00

2023-2024 Expected Expense

\$1,430,615.00

22-23 Total Funds w/21-22 Budget Year Reserve

\$3,677,865.41

2023-2024 Ending Reserve

\$2,418,300.41

2023 Budget

2022- 2023

CAPE ROYALE UTILITY DISTRICT BUDGET 2022-2023

FINAL
LARRY CLARK

CAPE ROYALE UTILITY DISTRICT | 1330 CAPE ROYALE DR COLDSRING TX 77331

#6101: Telephone

July	\$639.24
Aug	\$584.92
Sept	\$1,331.76
Oct	\$763.47
Nov	\$763.47
Dec	\$705.15
Jan	\$703.86
Feb	\$703.86
Mar	\$704.69
Apr	\$619.41
May	\$612.83
June	

Total: \$8,132.66

Last Years Budget: \$8,400.00

Proposed Budget: \$8,500.00

#6102: Electric Other

July	\$472.78
Aug	\$498.13
Sept	\$545.98
Oct	\$522.15
Nov	\$304.80
Dec	\$330.42
Jan	\$665.37
Feb	\$559.25
Mar	\$317.52
Apr	\$337.37
May	
June	

Total: \$4,553.77

Last Years Budget: \$5,500.00

Proposed Budget: \$5,500.00

#6104: Housekeeping & Pest Control

July	\$250.00
Aug	\$200.00
Sept	\$250.00
Oct	\$200.00
Nov	\$200.00
Dec	\$200.00
Jan	\$200.00
Feb	\$200.00
Mar	\$250.00
Apr	\$200.00
May	\$200.00
June	

Total: \$2,350.00

Last Years Budget: \$2,850.00

Proposed Budget: \$2,850.00

Office Line Items

#6301: Office Compensation

July	\$14,011.95
Aug	\$14,064.88
Sept	\$12,166.99
Oct	\$12,575.24
Nov	\$20,026.29
Dec	\$13,009.36
Jan	\$12,719.36
Feb	\$13,037.36
Mar	\$13,115.91
Apr	\$12,715.00
May	\$6,414.31
June	

Total: \$143,856.65

Last Years Budget: \$178,000.00

Proposed Budget: \$185,000.00

#6305: meals mileage

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$26.00
Jan	\$163.95
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$189.95

Last Years Budget: \$2,000.00

Proposed Budget: \$1,200.00

Heather out of town classes
possible trade show or convention for Larry

#6313: Assoc and Dues

July	\$952.00
Aug	\$37.74
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$119.00
Jan	\$0.00
Feb	\$0.00
Mar	\$100.00
Apr	\$0.00
May	
June	

Total: \$1,208.74

Last Years Budget: \$2,000.00

Proposed Budget: \$2,000.00

TAAO , Notary , Bond, TWUA, Amazon

Office Line Items

#6400: CAD Assessment Fee

July	\$0.00
Aug	\$7,988.85
Sept	\$0.00
Oct	\$748.50
Nov	\$0.00
Dec	\$8,766.38
Jan	\$0.00
Feb	\$0.00
Mar	\$8,766.38
Apr	\$0.00
May	\$0.00
June	\$8,766.38
Total:	\$35,036.49

Last Years Budget: \$35,000.00

Proposed Budget: \$38,000.00

Actual cost not available until June
This is CAD Mrs. Sherri's best estimate

#6501: Attorney Fees- SMLB

July	\$232.50
Aug	\$399.00
Sept	\$1,341.25
Oct	\$1,129.50
Nov	\$439.75
Dec	\$742.75
Jan	\$804.00
Feb	\$598.00
Mar	\$463.25
Apr	\$615.50
May	
June	
Total:	\$6,765.50

Last Years Budget: \$8,000.00

Proposed Budget: \$8,000.00

#6503: Audit Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$8,500.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$8,500.00

Last Years Budget: \$8,500.00

Proposed Budget: \$9,000.00

Actual given by Brooks and Watson

Office Line Items

#6504: Engineer Fees-Harkness

July	\$0.00
Aug	\$0.00
Sept	\$1,273.52
Oct	\$525.00
Nov	\$547.48
Dec	\$1,680.00
Jan	\$315.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$4,341.00

Last Years Budget: \$2,000.00

Proposed Budget: \$5,000.00

Possible WWTP media filter guidance and drawings

#6700: Bank and Credit Card Fees

July	\$31.00
Aug	\$30.00
Sept	\$35.00
Oct	\$30.00
Nov	\$30.00
Dec	\$30.00
Jan	\$39.23
Feb	\$30.00
Mar	\$30.00
Apr	\$30.00
May	\$30.00
June	
Total:	\$345.23

Last Years Budget: \$400.00

Proposed Budget: \$400.00

#6900: Office Supplies

July	\$604.92
Aug	\$736.05
Sept	\$57.43
Oct	\$227.88
Nov	\$0.00
Dec	\$635.46
Jan	\$0.00
Feb	\$759.26
Mar	\$386.90
Apr	\$160.12
May	
June	
Total:	\$3,568.02

Last Years Budget: \$4,000.00

Proposed Budget: \$5,000.00

Need Supplies for long term storage/
adjusted for price increases

Office Line Items

#6901: Professional Schools

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$648.92
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$648.92

Last Years Budget: \$1,900.00

Proposed Budget: \$1,900.00

Two Classes:
Texas Property Tax Law through TAAO
Assessment and Collection through TAAO

#6902: Office Misc.

July	\$0.00
Aug	\$0.00
Sept	\$269.49
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	
Total:	\$269.49

Last Years Budget: \$600.00

Proposed Budget: \$600.00

#6903: Computer Software

July	\$0.00
Aug	\$4,050.00
Sept	\$0.00
Oct	\$285.03
Nov	\$0.00
Dec	\$32.18
Jan	\$0.00
Feb	\$98.85
Mar	\$355.50
Apr	\$347.94
May	\$280.50
June	
Total:	\$5,450.00

Last Years Budget: \$5,500.00

Proposed Budget: \$9,500.00

GDS was misplaced last year
moved to appropriate line item

Office Line Items

#6904: Computer Hardware

July	\$0.00
Aug	\$0.00
Sept	\$6,162.90
Oct	\$0.00
Nov	\$0.00
Dec	\$792.05
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	

Total: \$6,954.95

Last Years Budget: \$7,000.00

Proposed Budget: \$5,000.00

Tablets or laptops(office) for remote access
possible replacement for field tablet

#6905: Computer pro service

July	\$551.00
Aug	\$0.00
Sept	\$350.00
Oct	\$30.03
Nov	\$172.86
Dec	\$32.08
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$1,135.97

Last Years Budget: \$1,500.00

Proposed Budget: \$2,000.00

GDS / RSI / Quickbooks assistance

#6906: Copier Lease

July	\$292.00
Aug	\$292.00
Sept	\$292.00
Oct	\$292.00
Nov	\$292.00
Dec	\$292.00
Jan	\$292.00
Feb	\$292.00
Mar	\$292.00
Apr	\$292.00
May	\$292.00
June	\$292.00

Total: \$3,504.00

Last Years Budget: \$3,525.00

Proposed Budget: \$3,525.00

Office Line Items

#6909: Postage

July	\$418.15
Aug	\$158.50
Sept	\$418.15
Oct	\$868.15
Nov	\$0.00
Dec	\$436.30
Jan	\$0.00
Feb	\$44.05
Mar	\$656.77
Apr	\$0.00
May	
June	

Total: \$3,000.07

Last Years Budget: \$7,000.00

Proposed Budget: \$4,500.00

more people on ach than in the past

#6911: Bad Debts

July	\$26.30
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.09
Feb	\$7.00
Mar	\$0.00
Apr	\$0.00
May	
June	

Total: \$33.39

Last Years Budget: \$500.00

Proposed Budget: \$500.00

2022-2023 Proposed Office Budget: \$297,975.00

2021-2022 Spent (so far): \$231,038.52

2021-2022 Budget: \$284,725.00

2021-2022 Under Budget: -\$53,686.48

Office Line Items

#7101: Brush Site Roll-Offs

July	\$1,695.16
Aug	\$1,271.37
Sept	\$1,754.02
Oct	\$3,745.49
Nov	\$1,330.23
Dec	\$1,350.18
Jan	\$3,595.68
Feb	\$1,040.12
Mar	\$1,156.05
Apr	
May	
June	
Total:	\$16,938.30

Last Years Budget: \$23,500.00

Proposed Budget: \$24,000.00

price increase in December 2021

#7102: Household Garbage

July	\$3,745.49
Aug	\$3,745.49
Sept	\$3,745.49
Oct	\$2,177.81
Nov	\$3,745.49
Dec	\$4,304.88
Jan	\$4,312.43
Feb	\$4,248.70
Mar	\$5,633.70
Apr	\$4,248.70
May	
June	
Total:	\$39,908.18

Last Years Budget: \$47,500.00

Proposed Budget: \$52,250.00

price increase in December 2021

#7103: Parts and Repairs

July	\$823.71
Aug	\$5,766.22
Sept	\$1,879.41
Oct	\$16,664.71
Nov	\$5,622.24
Dec	\$151.08
Jan	\$610.42
Feb	\$6,497.24
Mar	\$4,381.79
Apr	\$3,170.31
May	\$1,972.26
June	\$0.00
Total:	\$47,539.39

Last Years Budget: \$65,000.00

Proposed Budget: \$65,000.00

Field Line Items

#7104: Drainage / Culverts

July	\$7,400.00		
Aug	\$0.00	Last Years Budget:	\$15,000.00
Sept	\$0.00		
Oct	\$5,200.00	Proposed Budget:	\$15,000.00
Nov	\$0.00		
Dec	\$528.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$13,128.00		

#7105: Mobile Equipment - Repair and Implements

July	\$680.64		
Aug	\$3,402.22	Last Years Budget:	\$10,000.00
Sept	\$313.56		
Oct	\$311.05	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$190.00		
Jan	\$33.91	Routine maintenance has kept cost down	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$1,442.72		
May	\$194.00		
June	\$0.00		
Total:	\$6,568.10		

#7106: Fuel

July	\$3,708.90		
Aug	\$3,245.05	Last Years Budget:	\$16,000.00
Sept	\$0.00		
Oct	\$2,967.80	Proposed Budget:	\$21,000.00
Nov	\$0.00		
Dec	\$2,065.91		
Jan	\$0.00	2022-2023	
Feb	\$2,897.01	Fuel : \$18,000.00	
Mar	\$0.00	Diesel: \$3,000.00	
Apr	\$1,115.33		
May	\$1,770.90		
June	\$0.00		
Total:	\$17,770.90		

Field Line Items

#7107: Electricity- Water

July	\$1,544.70
Aug	\$1,466.98
Sept	\$2,089.22
Oct	\$2,358.37
Nov	\$1,828.24
Dec	\$1,822.52
Jan	\$3,190.38
Feb	\$1,452.30
Mar	\$1,451.59
Apr	\$1,646.89
May	
June	
Total:	\$18,851.19

Last Years Budget:	\$21,500.00
Proposed Budget:	\$23,650.00

*10% increase in the State of Texas

#7108: Electricity- Sewer

July	\$2,100.23
Aug	\$1,957.12
Sept	\$1,969.43
Oct	\$2,057.11
Nov	\$2,227.85
Dec	\$2,254.02
Jan	\$4,457.13
Feb	\$1,933.37
Mar	\$1,956.22
Apr	\$1,945.24
May	
June	
Total:	\$22,857.72

Last Years Budget:	\$25,000.00
Proposed Budget:	\$27,500.00

*10% increase in the State of Texas

#7109: Chlorine Chemicals

July	\$746.51
Aug	\$1,587.52
Sept	\$112.50
Oct	\$856.77
Nov	\$112.50
Dec	\$1,005.61
Jan	\$448.02
Feb	\$1,119.01
Mar	\$112.50
Apr	\$472.66
May	\$0.00
June	\$0.00
Total:	\$6,573.60

Last Years Budget:	\$10,000.00
Proposed Budget:	\$10,000.00

* Expecting increased chemical cost

Field Line Items

#7110: Chemicals Polyphosphates

July	\$135.00
Aug	\$885.00
Sept	\$175.50
Oct	\$0.00
Nov	\$608.00
Dec	\$2,335.50
Jan	\$1,188.00
Feb	\$742.50
Mar	\$877.50
Apr	\$386.25
May	\$0.00
June	\$0.00
Total:	\$7,333.25

Last Years Budget: \$12,000.00

Proposed Budget: \$12,000.00

23% increase from A.O.S.
Vendor change in July 2022 or sooner

#7111: Other Chemicals

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$196.69
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$196.69

Last Years Budget: \$1,200.00

Proposed Budget: \$1,200.00

sodium hypochlorite, calcium hypochlorite, herbicide

#7112: Contract Mowing

July	\$550.00
Aug	\$550.00
Sept	\$550.00
Oct	\$750.00
Nov	\$550.00
Dec	\$550.00
Jan	\$550.00
Feb	\$550.00
Mar	\$550.00
Apr	\$550.00
May	\$550.00
June	\$550.00
Total:	\$6,800.00

Last Years Budget: \$7,200.00

Proposed Budget: \$7,200.00

allowed for contractor fuel adjustment

Field Line Items

#7113: Pump, Motor, and Valve Maintenance

July	\$5,500.00		
Aug	\$4,336.00	Last Budget:	\$36,000.00
Sept	\$2,361.86		
Oct	\$5,409.38	Proposed Budget:	\$36,000.00
Nov	\$0.00		
Dec	\$2,241.32		
Jan	\$1,402.98	upgrading aged equipment	
Feb	\$0.00		
Mar	\$4,183.20		
Apr	\$6,405.00		
May	\$0.00		
June	\$0.00		
Total:	\$31,839.74		

#7114: Brush site

July	\$95.00		
Aug	\$95.00	Last Years Budget:	\$5,500.00
Sept	\$95.00		
Oct	\$95.00	Proposed Budget:	\$5,500.00
Nov	\$95.00		
Dec	\$745.00		
Jan	\$95.00	pineywoods sanitation and driveway maintenance	
Feb	\$95.00		
Mar	\$95.00		
Apr	\$745.00		
May	\$95.00		
June	\$95.00		
Total:	\$2,440.00		

#7115: Brush Hauling

July	\$1,200.00		
Aug	\$800.00	Last Years Budget:	\$6,000.00
Sept	\$300.00		
Oct	\$1,000.00	Proposed Budget:	\$6,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$500.00		
Feb	\$0.00		
Mar	\$500.00		
Apr	\$1,000.00		
May	\$0.00		
June	\$0.00		
Total:	\$5,300.00		

Field Line Items

#7116: Lab Testing

July	\$3,158.20
Aug	\$1,323.80
Sept	\$629.40
Oct	\$1,652.10
Nov	\$1,758.84
Dec	\$800.67
Jan	\$1,151.87
Feb	\$252.00
Mar	\$1,373.83
Apr	\$4,604.74
May	\$198.00
June	\$0.00
Total:	\$16,903.45

Last Years Budget: \$12,500.00

Proposed Budget: \$16,500.00

overage due to uncommon testing
not expected for 22-23 budget year
however adjusted for price increases

#7117: Cell Phones

July	\$211.60
Aug	\$211.58
Sept	\$211.31
Oct	\$211.07
Nov	\$211.07
Dec	\$211.07
Jan	\$211.35
Feb	\$211.12
Mar	\$210.85
Apr	\$212.00
May	\$212.00
June	
Total:	\$2,325.02

Last Years Budget: \$3,000.00

Proposed Budget: \$3,800.00

Allows for replacement of lost or damaged phone
and adding a phone for inspector position

#7118: Field - Drug Testing

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget: \$200.00

Proposed Budget: \$200.00

Field Line Items

#7119: Contract Meter Read

July	\$750.00
Aug	\$750.00
Sept	\$750.00
Oct	\$750.00
Nov	\$750.00
Dec	\$750.00
Jan	\$750.00
Feb	\$750.00
Mar	\$800.00
Apr	\$800.00
May	\$800.00
June	\$800.00
Total:	\$9,200.00

Last Years Budget:	\$9,600.00
Proposed Budget:	\$9,600.00

#7120: Hydrant and Manholes-(Ryan)

July	\$1,843.34
Aug	\$0.00
Sept	\$352.14
Oct	\$786.91
Nov	\$0.00
Dec	\$0.00
Jan	\$707.85
Feb	\$5,386.50
Mar	\$0.00
Apr	\$0.00
May	\$4,443.94
June	\$0.00
Total:	\$13,520.68

Last Years Budget:	\$15,000.00
Proposed Budget:	\$15,000.00

#7121:Fencing

July	\$9,300.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$83.09
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$9,383.09

Last Years Budget:	\$10,000.00
Proposed Budget:	\$10,000.00

Field Line Items

#7122: Valves-Inspect, PRV, and Calibration

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$8,500.00
Sept	\$0.00		
Oct	\$1,085.27	Proposed Budget:	\$5,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	annual cost should remain the same	
Feb	\$0.00		
Mar	\$90.00		
Apr	\$3,364.95		
May	\$0.00		
June	\$0.00		
Total:	\$4,540.22		

#7123: Scada- Install & Subscriptions

July	\$0.00		
Aug	\$639.00	Last Years Budget:	\$10,000.00
Sept	\$6,257.40		
Oct	\$0.00	Proposed Budget:	\$10,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	\$6,600.00 Annual Subs.	
Feb	\$260.00	allows for probes and parts replacement	
Mar	\$1,246.80		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$8,403.20		

#7124: Generator Annual Maintenance

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$5,000.00
Sept	\$2,092.00		
Oct	\$0.00	Proposed Budget:	\$5,500.00
Nov	\$0.00		
Dec	\$1,134.00		
Jan	\$1,155.50	Tech noted price increases	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$4,381.50		

Field Line Items

#7125: Signs

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$520.31
Dec	\$0.00
Jan	\$320.00
Feb	\$0.00
Mar	\$33.75
Apr	\$0.00
May	\$100.00
June	\$0.00
Total:	\$974.06

Last Years Budget: \$1,000.00

Proposed Budget: \$1,000.00

#7126: Miscellaneous- Incentives

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$395.25
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$919.00
May	\$140.00
June	\$0.00
Total:	\$1,454.25

Last Years Budget: \$1,500.00

Proposed Budget: \$1,500.00

#7127: Bldg. Repair-All

July	\$152.13
Aug	\$0.00
Sept	\$225.37
Oct	\$382.11
Nov	\$180.12
Dec	\$442.34
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$1,382.07

Last Years Budget: \$5,000.00

Proposed Budget: \$5,000.00

Field Line Items

#7128: Sludge Removal

July	\$1,520.00
Aug	\$0.00
Sept	\$2,650.00
Oct	\$2,050.84
Nov	\$0.00
Dec	\$0.00
Jan	\$1,402.25
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$7,623.09

Last Years Budget: \$18,000.00

Proposed Budget: \$18,000.00

keeping number to allow for lift station cleaning

#7129: Mitigating inflow/infiltration

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$9,981.88
June	\$0.00
Total:	\$9,981.88

Last Years Budget: \$10,000.00

Proposed Budget: \$10,000.00

purchased honey wagon

#7130: Equipment Rentals

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$0.00

Last Years Budget: \$5,000.00

Proposed Budget: \$1,000.00

decreasing budget: rentals only needed if equipment breaks during a project

Field Line Items

#7131: Portable Testing Equipment

July	\$0.00
Aug	\$0.00
Sept	\$301.73
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$301.73

Last Years Budget: \$1,000.00
Proposed Budget: \$1,000.00

#7301: Field Compensation

July	\$19,500.46
Aug	\$19,216.03
Sept	\$16,025.25
Oct	\$17,155.46
Nov	\$24,283.10
Dec	\$15,013.50
Jan	\$15,962.89
Feb	\$15,625.37
Mar	\$18,090.04
Apr	\$17,295.18
May	\$10,493.13
June	
Total:	\$188,660.41

Last Years Budget: \$250,000.00
Proposed Budget: \$275,000.00

inflation adjustment and moving inspector position from part time to full time

#7302: Field Compensation Part time

July	\$2,544.00
Aug	\$3,490.75
Sept	\$4,203.50
Oct	\$2,514.60
Nov	\$4,041.13
Dec	\$2,596.67
Jan	\$2,810.63
Feb	\$4,028.25
Mar	\$2,414.87
Apr	\$2,555.60
May	\$1,300.00
June	
Total:	\$32,500.00

Last Years Budget: \$36,000.00
Proposed Budget: \$40,000.00

inflation adjustment

Field Line Items

#7303: Employee meals lodging mileage

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$300.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$300.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$0.00		

#7305: Professional Schools

July	\$0.00		
Aug	\$130.00		
Sept	\$0.00	Last Years Budget:	\$2,800.00
Oct	\$0.00		
Nov	\$0.00	Proposed Budget: \$	\$2,800.00
Dec	\$0.00		
Jan	\$0.00		
Feb	\$700.00		
Mar	\$700.00		
Apr	\$350.00		
May	\$0.00		
June	\$0.00		
Total:	\$1,880.00		

#7306: Permits

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$6,000.00
Sept	\$0.00		
Oct	\$2,009.00	Proposed Budget:	\$6,000.00
Nov	\$0.00		
Dec	\$2,123.90		
Jan	\$2,244.56		overage due to wastewater permit renewal
Feb	\$0.00		which is every five years still allowing
Mar	\$0.00		for price increases
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$6,377.46		

Field Line Items

#7310: Clothing Allowance

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$3,000.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$3,000.00
Nov	\$1,370.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$1,017.00		
May	\$0.00		
June	\$0.00		
Total:	\$2,387.00		

#7311: Maintenance Contingency

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$2,500.00
Sept	\$0.00		
Oct	\$0.00	Proposed Budget:	\$2,500.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$1,230.00		
May	\$0.00		
June	\$0.00		
Total:	\$1,230.00		

2022-2023 Proposed Field Budget:	\$760,000.00
2021-2022 Spent (so far):	\$563,687.90
2021-2022 Budget:	\$717,300.00
2021-2022 Under Budget:	-\$153,612.10

Field Line Items

#8201: Medicare/ Social Security

July	\$2,614.54		
Aug	\$2,695.34	Last Years Budget:	\$33,420.00
Sept	\$2,548.31		
Oct	\$2,620.45	Proposed Budget:	\$35,000.00
Nov	\$3,777.28		
Dec	\$2,719.75		
Jan	\$2,418.72		
Feb	\$2,551.47		
Mar	\$2,590.08		
Apr	\$2,520.17		
May	\$1,272.82		
June			
Total:	\$28,328.93		

#8202: Federal Unemployment

July	\$16.41		
Aug	\$11.95	Last Years Budget:	\$1,000.00
Sept	\$13.15		
Oct	\$15.00	Proposed Budget:	\$1,000.00
Nov	\$25.47		
Dec	\$10.63		
Jan	\$189.71		
Feb	\$128.11		
Mar	\$45.82		
Apr	\$26.12		
May			
June			
Total:	\$482.37		

8205: Payroll Expenses

July	\$612.80		
Aug	\$92.30	Last Years Budget:	\$12,000.00
Sept	\$907.92		
Oct	\$1,045.30	Proposed Budget:	\$12,750.00
Nov	\$1,039.70		
Dec	\$4,603.87		
Jan	\$270.54		
Feb	\$560.62		
Mar	\$693.20		
Apr	\$450.00		
May	\$355.12		
June			
Total:	\$10,631.37		

Directors Line Items

#8301: General Insurance

July	\$0.00		
Aug	\$0.00	Last Years Budget: \$	\$7,600.00
Sept	\$0.00		
Oct	\$7,589.72	Proposed Budget:	\$9,000.00
Nov	\$0.00		
Dec	\$0.00		
Jan	\$0.00	1/3 of general insurance	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$7,589.72		

#8302: Errors and Omissions

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$875.00
Sept	\$0.00		
Oct	\$874.02	Proposed Budget:	\$1,200.00
Nov	\$0.00		
Dec	\$0.00	2/3 of general insurance	
Jan	\$0.00		
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$874.02		

#8303: Workers Compensation

July	\$0.00		
Aug	\$0.00	Last Years Budget:	\$12,000.00
Sept	\$0.00		
Oct	\$9,157.64	Proposed Budget:	\$12,000.00
Nov	\$0.00		
Dec	\$1,167.00		
Jan	\$0.00	3/3 of general insurance	
Feb	\$0.00		
Mar	\$0.00		
Apr	\$0.00		
May	\$0.00		
June	\$0.00		
Total:	\$10,324.64		

Directors Line Items

#8310: Retirement Dist. cont.

July	\$357.16
Aug	\$357.16
Sept	\$251.90
Oct	\$256.28
Nov	\$384.42
Dec	\$256.28
Jan	\$256.28
Feb	\$256.28
Mar	\$256.28
Apr	\$256.28
May	\$256.28
June	\$256.28
Total:	\$3,400.88

Last Years Budget:	\$10,000.00
Proposed Budget:	\$10,000.00

this is the cost of full participation

#8315: Health Insurance

July	\$6,438.43
Aug	\$6,438.43
Sept	\$6,242.52
Oct	\$6,831.85
Nov	\$442.80
Dec	\$18,540.10
Jan	\$5,175.10
Feb	\$11,766.30
Mar	\$2,852.34
Apr	\$7,309.32
May	\$7,300.00
June	\$7,300.00
Total:	\$86,637.19

Last Years Budget:	\$83,930.00
Proposed Budget:	\$110,000.00

adding inspector to full time
plus rate increase in October 2021

#8320: Directors compensation

July	\$125.00
Aug	\$125.00
Sept	\$125.00
Oct	\$125.00
Nov	\$125.00
Dec	\$125.00
Jan	\$125.00
Feb	\$125.00
Mar	\$125.00
Apr	\$125.00
May	\$125.00
June	\$125.00
Total:	\$1,500.00

Last Years Budget:	\$1,500.00
Proposed Budget:	\$1,620.00

inflation adjustment

Directors Line Items

#8321: Directors Conference

July	\$0.00
Aug	\$369.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$369.00

Last Years Budget:	\$500.00
Proposed Budget:	\$500.00

investment officer's seminar

#8322: Directors Expense

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$700.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$0.00
May	\$0.00
June	\$0.00
Total:	\$700.00

Last Years Budget:	\$900.00
Proposed Budget:	\$900.00

bond renewal for board members

#8800: Election Fees

July	\$0.00
Aug	\$0.00
Sept	\$0.00
Oct	\$0.00
Nov	\$0.00
Dec	\$0.00
Jan	\$0.00
Feb	\$0.00
Mar	\$0.00
Apr	\$3,052.16
May	\$0.00
June	\$0.00
Total:	\$3,052.16

Last Years Budget:	\$9,000.00
Proposed Budget:	\$500.00

Next Election 2024/ keeping line item open and allowance for election questions

2022-2023 Proposed Directors Budget:	\$194,470.00
2021-2022 Spent (so far):	\$140,171.58
2021-2022 Budget:	\$172,725.00
2021-2022 Under Budget:	-\$32,553.42

Directors Line Items

Capital Expenses for July 2022 to June 2023

Truck Replacement: (Matt's)	\$50,000.00
WTP#2 Pumphouse Siding:	\$12,600.00
WWTP Lab Addition:	\$22,500.00
Restroom & Shower in Shop:	\$13,950.00
LiftStation Rehab: (S. Pine Harbour)	\$73,000.00
Liftstation Rail Project: (Mutiple Liftstations)	\$25,000.00
6" Line Replacement & Tie-in (N. Royale Greens)	\$9,500.00
4" Line Replacment & Tie-in (S. Forest Cove)	\$6,000.00
Catwalks at WWTP:	\$12,000.00

Capex Total:
\$224,550.00

Expenses	2021-2022	2022-2023
Office Expense	\$284,725.00	\$297,975.00
Field Expense	\$717,300.00	\$760,000.00
District Expense	\$172,725.00	\$194,470.00
Capital Expense	\$394,467.00	\$224,550.00
Total Expense	\$1,569,217.00	\$1,476,995.00

Actuals Spent (so far) for 2021-2022 Year

\$1,187,900.97

2021-2022 Budget Year Reserve

\$1,194,216.57

2022-2023 Expected Revenue

\$1,796,361.00

2022-2023 Expected Expense

\$1,476,995.00

22-23 Total Funds w/21-22 Budget Year Reserve

\$2,990,577.57

2022-2023 Ending Reserve

\$1,513,582.57

Capital Expenses for July 2022 to June 2023

Truck Replacement: (Matt's)	\$50,000.00
WTP #1 Pumphouse Siding:	\$12,600.00
WWTP Lab Addition:	\$22,500.00
Restroom & Shower in Shop:	\$13,950.00
LiftStation Rehab: (S. Pine Harbour)	\$73,000.00
Liftstation Rail Project: (Mutiple Liftstations)	\$25,000.00
6" Line Replacement & Tie-in (N. Royale Greens)	\$9,500.00
4" Line Replacment & Tie-in (S. Forest Cove)	\$6,000.00
Catwalks at WWTP:	\$12,000.00
Compactor	\$9,500.00

Capex Total:
\$234,050.00

Expenses	2021-2022	2022-2023
Office Expense	\$284,725.00	\$297,975.00
Field Expense	\$717,300.00	\$760,000.00
District Expense	\$172,725.00	\$194,470.00
Capital Expense	\$394,467.00	\$234,050.00
Total Expense	\$1,569,217.00	\$1,486,495.00

Actuals Spent (so far) for 2021-2022 Year
\$1,187,900.97

2021-2022 Budget Year Reserve
\$1,194,216.57

2022-2023 Expected Revenue
\$1,796,361.00

2022-2023 Expected Expense
\$1,486,495.00

22-23Total Funds w/21-22 Budget Year Reserve
\$2,990,577.57

2022-2023 Ending Reserve

\$1,504,082.57

Most Recent Audit

ANNUAL FINANCIAL REPORT

of the

**Cape Royale
Utility District**

**For the Year Ended
June 30, 2023**

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Cape Royale
Utility District
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Cape Royale Utility District:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Cape Royale Utility District (the "District") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Cape Royale Utility District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cape Royale Utility District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note 7 to the financial statements, the District restated beginning net position of governmental activities due to corrections to capital assets and compensated absences. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and general fund budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Cape Royale Utility District's basic financial statements. The accompanying Texas Supplementary Information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Texas Supplementary Information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
November 16, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

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Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2023

As management of the Cape Royale Utility District (the "District"), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities (net position) at June 30, 2023 by \$5,142,777.
- The District's total net position increased by \$721,784. Unrestricted net position of \$1,952,497 makes up 38% of total net position.
- The District's governmental fund reported an ending fund balance of \$1,931,466 at June 30, 2023, and an increase of \$805,804 from the prior fiscal year. The general fund is the District's only governmental fund.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$1,931,466 or 153% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the District's assets and liabilities with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2023

Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and utility service revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the District include general professional fees, garbage removal expenses, repairs and maintenance expenses, and operations and administrative expenses.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's general fund is considered to be a governmental fund.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the *governmental funds* and *governmental activities*.

The District maintains one individual governmental fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2023

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided to demonstrate compliance with the general fund budget.

Traditional users of government financial statements will find the fund financial statement presentation more familiar. The fund financial statements provide more information about the District's most significant funds, not the District as a whole.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to basic financial statements and accompanying notes, this report also presents certain required supplementary information. A budgetary comparison schedule for the general fund has been included to comply with GASB Statement No. 34. Additionally, Texas Supplementary Information (TSI) has been included to comply with state reporting requirements.

Government-wide Overall Financial Analysis

As noted earlier, net position over time, may serve as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$5,142,777 at the close of the most recent fiscal year.

An important portion of the District's net position, is \$3,190,280, which reflects its investments in capital assets (e.g., land, water, sanitary sewer, and garbage system, equipment, etc.), less any debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2023

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

		Governmental Activities		
		2023	2022	Variance
Current and other assets		\$ 2,057,675	\$ 1,302,060	\$ 755,615
Capital assets, net		3,190,280	3,265,557	(75,277)
	Total Assets	5,247,955	4,567,617	680,338
Current liabilities		105,178	146,624	(41,446)
	Total Liabilities	105,178	146,624	(41,446)
Net position:				
Net investment in capital assets		3,190,280	3,216,507	(26,227)
Unrestricted		1,952,497	1,204,486	748,011
	Total Net Position	\$ 5,142,777	\$ 4,420,993	\$ 721,784

The District's net position increased \$721,784 to \$5,142,777. The District's net investment in capital assets decreased \$26,227 when compared to the prior year due to current year depreciation exceeding new capital investments. Current assets increased by \$755,615 primarily due to greater cash on hand, resulting from operating surpluses during the year. Current liabilities decreased by \$41,446 primarily due to timing of payments for capital investments at the beginning of the current year.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2023

Statement of Activities:

The following table provides a summary of the District's changes in net position for the years ended June 30:

	Governmental Activities		
	2023	2022	Variance
Revenues			
Property taxes	\$ 1,090,337	\$ 1,021,421	\$ 68,916
Utility service revenues	922,004	716,966	205,038
Investment income	44,695	1,972	42,723
Total Revenues	2,057,036	1,740,359	316,677
Expenses			
Professional fees	68,903	56,032	12,871
Garbage removal	76,165	74,400	1,765
Repairs and maintenance	147,940	156,466	(8,526)
Operations and administration	835,545	801,962	33,583
Depreciation	206,699	180,264	26,435
Total Expenses	1,335,252	1,269,124	66,128
Change in Net Position	721,784	471,235	250,549
Beginning Net Position	4,420,993	3,949,758	471,235
Ending Net Position	\$ 5,142,777	\$ 4,420,993	\$ 721,784

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2023

Property tax revenue increased by \$68,916 or 7% due to an increase in appraised property tax values. Utility service revenues increased by \$205,038 or 29% due primarily to a 27% increase in customer consumption over the course of the year. Investment income increased by \$42,723 or over 100% due primarily to greater interest-bearing accounts and realization of higher interest rates during the current year.

Total expenses increased by \$66,128 or 5% primarily to due greater personnel costs and asset depreciation expenses. The District hired three additional full-time staff members during the year.

Financial Analysis of Governmental Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the District itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the District's governing body.

General fund balance increased by \$805,804 primarily due to greater than anticipated revenues and less than expected expenses over the course of the year.

General Fund Budgetary Highlights

- Actual general fund revenues were over final budgeted revenues by \$275,624.
- Total general fund expenditures budgeted were greater than actual expenditures by \$210,814.

Capital Assets

At the end of the year, the District had invested \$3,190,280 in a variety of capital assets and infrastructure, net of depreciation. Depreciation is included with the governmental capital assets as required by GASB Statement No. 34.

Cape Royale Utility District

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

For the Year Ended June 30, 2023

Major capital asset events during the current year include the following:

- Homa 15 HP pump for \$65,500.
- Water line replacements totaling \$17,000.
- Purchase of heavy duty vertical cardboard balers for \$22,415.
- 24 x 40 equipment shed investment for \$14,500.
- Set up catwalk at treatment plant totaling \$12,007.

More detailed information about the District's capital assets is presented in the notes to the financial statements.

Economic Factors and Next Year's Budget

The District is located in Coldspring, Texas. The District remains financially viable allowing it to continue providing quality services to its residents.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to Cape Royale Utility District, 1330 Cape Royale Dr., Coldspring, Texas 77331, telephone (936) 653-4861.

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FINANCIAL STATEMENTS

Cape Royale Utility District

STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET

June 30, 2023

	General
Assets	
Cash	\$ 1,924,679
Receivables, net	132,996
Land	-
Capital assets (net of accumulated depreciation)	-
Total Assets	\$ 2,057,675
Liabilities	
Accounts payable and accrued liabilities	\$ 30,010
Customer deposits	66,092
Compensated absences	-
Total Liabilities	96,102
Deferred Inflows of Resources	
Unavailable revenue - property taxes	30,107
Fund balances/Net position	
Fund Balances:	
Unassigned	1,931,466
Total Fund Balances	1,931,466
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,057,675
Net Position:	
Net investment in capital assets	
Unrestricted	
	Total Net Position

See Notes to Financial Statements.

<u>Adjustments</u>	<u>Statement of Net Position</u>
\$ -	\$ 1,924,679
-	132,996
102,980	102,980
3,087,300	3,087,300
<u>\$ 3,190,280</u>	<u>\$ 5,247,955</u>
\$ -	\$ 30,010
-	66,092
9,076	9,076
<u>9,076</u>	<u>105,178</u>
<u>(30,107)</u>	<u>-</u>
<u>(1,931,466)</u>	<u>-</u>
<u>(1,931,466)</u>	<u>-</u>
3,190,280	3,190,280
1,952,497	1,952,497
<u>\$ 5,142,777</u>	<u>\$ 5,142,777</u>

Cape Royale Utility District

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2023

		General
Revenues		
Charges for utility services	\$	894,254
Property taxes		1,105,286
Tap and inspection fees		27,750
Investment income		44,695
	Total Revenues	2,071,985
Expenditures/Expenses		
Service Operations:		
Professional fees		68,903
Garbage removal		76,165
Repairs and maintenance		149,964
Operations and administration		841,751
Depreciation		-
Capital Outlay		129,398
	Total Expenditures/Expenses	1,266,181
	Excess (Deficiency) of Revenues Over (Under) Expenditures	805,804
Net Change in Fund Balances/ Net Position		805,804
Beginning Fund Balances/ Net Position		1,125,662
	Ending Fund Balances/ Net Position	\$ 1,931,466

See Notes to Financial Statements.

<u>Adjustments</u>	<u>Statement of Activities</u>
\$ -	\$ 894,254
(14,949)	1,090,337
-	27,750
-	44,695
(14,949)	2,057,036
-	68,903
-	76,165
-	149,964
(6,206)	835,545
206,699	206,699
(131,422)	(2,024)
69,071	1,335,252
(84,020)	721,784
(84,020)	721,784
3,295,331	4,420,993
3,211,311	5,142,777
\$ 3,211,311	\$ 5,142,777

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Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended June 30, 2023

NOTE 1 – CREATION OF DISTRICT

Cape Royale Utility District (the “District”) was created by an order of Texas Water Commission, predecessor to the Texas Commission on Environmental Quality, adopted on December 20, 1976 and confirmed at an election held on January 15, 1977. The Board of Directors held its first meeting December 28, 1976, and the first bonds were sold on November 22, 1977. The District was created to provide water and sewer services to property owners within the boundaries of the District, and operates under the provisions of Chapter 54 of the Texas Water Code.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements and accounting policies of the District are prepared in conformity with generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board, which is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District’s significant accounting policies are described below.

A. Reporting Entity

The District has adopted Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. In accordance with this statement, a financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The District is a political subdivision of the State of Texas governed by an elected five-member board. As required by generally accepted accounting principles, these financial statements present the activities of the District, which is considered to be the primary government as well as the reporting entity. There are no other organizations which meet the criteria for inclusion herein as part of the financial reporting entity.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

B. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reported the following major governmental fund:

The *general fund* is used to account for the operations of the District and all other financial transactions not properly includable in other funds. The principal sources of revenue are related to utility service operations and property tax. Expenditures include all costs associated with the daily operations of the District.

D. Measurement Focus and Basis of Accounting

The government-wide statements of net position and statement of activities are accounted for on a flow of economic resources measurement focus, accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet.

The accounting and financial reporting treatment applied to a fund is determined by the measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

The District utilizes the modified accrual basis of accounting in the governmental fund type. Under the modified accrual basis of accounting, revenues are recognized in the accounting period when they are susceptible to accrual (i.e., when they are measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues available if they are collected within 60 days of the end of the current period. Revenues susceptible to accrual include charges for services and interest on temporary investments.

Property taxes and interest associated with the current period are considered to be susceptible to accrual and so have been recognized as revenues of the current period. Other receipts and other taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Under modified accrual accounting, expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

E. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. *Cash and cash equivalents*

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. *Investments*

Temporary investments consist of external investment pool, stated at cost, which approximates market value.

Applicable state laws and regulations allow the District to invest its funds in direct or indirect obligations of the United States, the State, or any county, city, school district, or other political subdivision of the State. Funds may also be placed in certificates of deposit of state or national banks or savings and loan associations (depository institutions) domiciled within the State. Related state statutes and provisions included in the District's bond resolutions require that all funds invested in depository institutions be guaranteed by federal depository insurance and/or be secured in the manner provided by law for the security of public funds.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the District reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940 are reported using the pools' share price.

Credit Risk – Investments. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. At year end, the District's investments included external investment pools.

Interest Rate Risk – Investments. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District considers the investment in the governmental investment pools to have a maturity of less than one year due to the fact the share positions can usually be redeemed each day at the discretion of the District, unless there has been a significant change in value.

3. Fair Value

The District has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

4. Receivables and Interfund Transactions

During the course of operations, transactions occur between individual funds for specified purposes. These receivables and payables are classified as "due from other funds" or "due to other funds" on the combined balance sheet.

All trade receivables are shown net of any allowance for uncollectible amounts.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., administration building, water plants, sanitary sewer system, and water distribution system), are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with the construction of governmental fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets of the primary government are depreciated using the straight-line method over the following estimated useful years:

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings and improvements	35 years
Infrastructure	35 years
Vehicles	5 years
All other equipment	5 to 10 years

6. *Prepaid items*

Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

7. *Deferred outflows/inflows of resources*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. An example is a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

8. *Net position flow assumption*

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

9. *Fund balance flow assumptions*

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. *Compensated Absences*

The liability for compensated absences reported in the government-wide statements consist of unpaid, accumulated vacation and compensatory time balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. Vested or accumulated vacation leave at

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

government-wide level are recognized as an expense and liability as the benefits accrue to employees.

It is the District's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the District's governmental funds recognize accrued compensated absences when it is paid.

Upon retirement or termination, the District pays any vacation leave in a lump case payment to such employee or his/her estate.

11. Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

12. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the Year Ended June 30, 2023

of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and expenditures/expense

1. *Program revenues*

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. *Property taxes*

Property taxes attach as an enforceable lien on real property and are levied as of October 1st. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On February 1st of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Uncollected amounts at year end are reported as deferred inflows of resources. Delinquent property taxes collected within 60 days subsequent to year end were not considered material.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that capital assets are not financial resources, and, therefore, are not reported in the funds.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the Year Ended June 30, 2023

Total fund balance	\$	1,931,466
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		3,190,280
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.		30,107
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Some liabilities, including compensated absences, are not reported as liabilities in the governmental funds.		(9,076)
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Net Position of Governmental Activities	\$	5,142,777
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B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities states that, “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated lives and reported as depreciation expense.”

Net change in fund balance - governmental fund	\$	805,804
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Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated lives and reported as depreciation expense.

Capital outlay		131,422
Depreciation expense		(206,699)

Some liabilities and expenses are accrued for within governmental activities, but not recorded within governmental funds until paid.

Compensated absences		6,206
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(14,949)
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Change in Net Position - Governmental Activities	\$	721,784
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Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

NOTE 4 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Board of Directors prior to the beginning of the year. The legal level of control is the fund level. Management may not amend the budget without the approval of the Board. Appropriations lapse at the end of the year.

The District has adopted a non-appropriated budget in accordance with Title 30 of the Texas Administrative Code, Section 293.97. The budget is prepared using the same method of accounting as for financial reporting and a budgetary comparison schedule for the general fund is presented as supplementary information to the basic financial statements.

During the year ended June 30, 2023, actual expenditures did not exceed appropriations at the legal level of control.

NOTE 5 - DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District requires funds on deposit at the depository bank to be collateralized by securities. As of yearend, the District’s bank balances were fully insured by FDIC and pledged securities.

Interest rate risk: In compliance with the District’s Investment Policy, as of June 30, 2023, the District minimized the interest rate risk, related to current events market turmoil in the portfolio by: limiting the effective duration of security types no greater than the maximum maturity schedule as permitted by and in accordance with the Texas Water Code and Chapter 2256, Texas Government Code, the Public Funds Investment Act (the “Act”) as amended.; structuring the investment portfolio so that securities matured to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the secondary market prior to maturity; monitoring credit ratings of portfolio positions to assure compliance with rating requirements imposed by the Act; and investing operating funds primarily in external investment pools.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

As of June 30, 2023, the District had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Days)</u>
External investment pools	\$ 1,464,965	26
	\$ 1,464,965	

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAM. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. There were no limitations or restrictions on withdrawals.

B. Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are remeasured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The District's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The District's financial instruments consist of cash and cash equivalents, investments in investment pools, accounts receivable, and accounts payable. The estimated fair

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

value of cash, cash equivalents, investments, accounts payable, and accounts receivable approximate their carrying amounts due to the short-term nature of these instruments.

C. Receivables

The following comprise the receivable balances at year end:

	General
Property taxes	\$ 30,107
Utility service accounts	102,889
	\$ 132,996

D. Capital Assets

A summary of changes in capital assets for the year ended June 30, 2023 is as follows:

	Beginning Balances	Increases/ Decreases	Ending Balances
Capital assets, not being depreciated:			
Land	\$ 102,980	\$ -	\$ 102,980
Total capital assets not being depreciated	102,980	-	102,980
Capital assets, being depreciated:			
Buildings and improvements	422,379	14,500	436,879
Equipment and vehicles	576,075	22,415	598,490
Water, sewer, and garbage system	6,631,883	94,507	6,726,390
Total capital assets being depreciated	7,630,337	131,422	7,761,759
Less: accumulated depreciation	(4,467,760)	(206,699)	(4,674,459)
Net capital assets being depreciated	3,162,577	(75,277)	3,087,300
Total Capital Assets	\$ 3,265,557	\$ (75,277)	\$ 3,190,280

Depreciation expense was \$206,699 for the year ended June 30, 2023.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended June 30, 2023

E. Other Liabilities

The following is a summary of changes in the District's other liabilities for the year ended June 30, 2023. The District uses the general fund to liquidate governmental activities compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	\$ 15,282	\$ 1,782	\$ (7,988)	\$ 9,076	\$ 8,168
Total Governmental Activities	\$ 15,282	\$ 1,782	\$ (7,988)	\$ 9,076	\$ 8,168
Long-term Liabilities Due in More than One Year				\$ 908	

NOTE 6 – OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries insurance coverage. There have been no significant reductions in coverage from the prior year.

B. Maintenance Tax

In 1977, the voters of the District approved the levy and collection of a maintenance tax in an amount per \$100 of assessed valuation of taxable property within the District. During the current fiscal year, the District levied an ad valorem maintenance tax rate of \$0.40 per \$100 of assessed valuation, which resulted in a tax levy of \$1,082,784 on the taxable valuation of \$270,696,079 for the 2022 tax year. This maintenance tax is to be used by the general fund to pay expenditures of operating the District's waterworks and sanitary sewer system.

Cape Royale Utility District

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the Year Ended June 30, 2023

The District's tax calendar is as follows:

Levy Date	October 1, or as soon thereafter as practicable
Lien Date	January 1
Due Date	Not later than January 31
Delinquent Date	February 1, at which time the taxpayer is liable for penalty and interest.

NOTE 7 – RESTATEMENTS

The District restated beginning net position of governmental activities due to corrections to prior year capital assets and compensated absences. The following table summarizes the restatements:

	Governmental Activities
Prior year ending net position, as reported	\$ 4,359,266
Correction to capital assets	53,401
Correction to compensated absences	8,326
Restated beginning net position	\$ 4,420,993

NOTE 8 – SUBSEQUENT EVENTS

We have evaluated subsequent events through November 16, 2023, the date the financial statements were available to be issued. There were no subsequent events through this date which materially impact the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

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**Cape Royale
Utility District**
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Year Ended June 30, 2023

	Original & Final Budget	¹ Actual	Variance Positive (Negative)
Revenues			
Charges for utility services	\$ 861,362	\$ 894,254	\$ 32,892
Property taxes	909,799	1,105,286	195,487
Tap and inspection fees	24,000	27,750	3,750
Investment income	1,200	44,695	43,495
Total Revenues	1,796,361	2,071,985	275,624
Expenditures			
Professional fees	60,000	68,903	(8,903)
Garbage removal	88,250	76,165	12,085
Repairs and maintenance	164,000	149,964	14,036
Administration	939,195	841,751	97,444
Capital Outlay	225,550	129,398	96,152
Total Expenditures	1,476,995	1,266,181	210,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	319,366	805,804	486,438
Net Change in Fund Balances	319,366	805,804	486,438
Beginning Fund Balance		1,125,662	
Ending Fund Balance		\$ 1,931,466	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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TEXAS SUPPLEMENTARY INFORMATION

Cape Royale Utility District

TSI-1 SERVICES AND RATES

For the Year Ended June 30, 2023

1. Services provided by the District:

<u> X </u>	Retail Water	<u> </u>	Wholesale Water	<u> X </u>	Drainage
<u> X </u>	Retail Sewer	<u> </u>	Wholesale Sewer	<u> </u>	Irrigation
<u> </u>	Parks/Recreation	<u> </u>	Fire Protection	<u> </u>	Security
<u> X </u>	Solid Waste/Garbage	<u> </u>	Flood Control	<u> </u>	Roads
<u> </u>	Participates in joint venture, regional system and/or wastewater service (other than emergency interconnect)				
<u> </u>	Other (specify): _____				

2. a. Retail rates based on 5/8" meter and 1" meter

Based on Rate Order Dated:

12/17/2020

		<u>Minimum Charge</u>	<u>Minimum Usage</u>	<u>Flat Rate Y/N</u>	<u>Rate per 1,000 Gallons Over Minimum</u>	<u>Usage Levels</u>
Water	5/8"	\$ 20.00	1,000	N	\$2.05	1,001 to 4,000
	1"	\$ 28.25	1,000	N	\$3.22	4,000 to 12,000
					\$3.96	12,001 to 20,000
					\$4.56	20,001 +
Sewer		\$ 20.00	<u> </u>	Y		
Garbage		\$ 16.00	<u> </u>	Y		

District employs winter averaging for sewer usage?

Yes No X

Total water and sewer charges per 10,000 gallons usage

\$ 65.47

b. Retail Connections: Number of retail water and/or wastewater connections * within the District as of the fiscal year end. Provide actual numbers and single family equivalents (ESFC) as noted:

<u>Type of Connection</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>Active SFE's</u>
Single Family	751	751	751
Multi-Family	5	5	5
Commercial	16	16	-
Total water and wastewater	<u>772</u>	<u>772</u>	<u>756</u>

Cape Royale Utility District

TSI-1 SERVICES AND RATES

For the Year Ended June 30, 2023

3.	Total Water Consumption (In Thousands) During the Fiscal Year:		Water accountability
	Gallons pumped into system:	50,915	Ratio
	Gallons billed to customers:	42,770	92%
	Gallons used by the district	4,213	

4.	Standby Fees: Does the District assess standby fees? For the most recent full fiscal year:	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
	Debt Service:	Total levy		n/a	
		Total collected		n/a	
		Percentage collected		n/a	
	Operation & Maintenance	Total levy		n/a	
		Total collected		n/a	
		Percentage collected		n/a	

Have standby fees been levied in accordance with Water Code Section 49.231, thereby constituting a lien on property? Yes No

5.	Location of District:	
	County in which District is located.	San Jacinto
	Is the District located entirely within one county?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Is the District located within a city?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	City in which District is located.	n/a

Is the District located within a city's extra territorial jurisdiction (ETJ)?
Entirely Partly Not at all

ETJ's in which District is located. n/a

Is the general membership of the Board appointed by an office outside the District?
If yes, by whom? Yes No

Cape Royale Utility District

TSI-2 GENERAL FUND EXPENDITURES

For the Years Ended June 30, 2023 and 2022

	2023	2022
<u>Current</u>		
Professional Fees:		
Auditing	\$ 9,000	\$ 8,500
Attorney fees	22,935	8,155
Engineering	2,196	4,341
Appraisal district	34,772	35,036
	68,903	56,032
Operations and Administration		
Insurance	105,505	85,608
Directors compensation	1,375	1,500
Field and office compensation	473,819	429,629
Payroll taxes	36,867	33,473
Workers' compensation	8,837	10,325
Electric expenses	41,303	50,186
Office expenses	4,505	3,715
Other administrative expenses	169,540	190,509
	841,751	804,945
Garbage Removal	76,165	74,400
Repairs and Maintenance		
Streets and drainage	4,015	4,015
Materials and equipment maintenance	141,249	148,641
Buildings	4,700	4,700
	149,964	157,356
Capital Outlay	129,398	444,632
Total Expenditures	\$ 1,266,181	\$ 1,537,365

Cape Royale Utility District

TSI-3 CASH AND TEMPORARY INVESTMENTS

June 30, 2023

Funds	Identification or Certificate Number	Interest Rate (%)	Maturity Date	Balance
<u>General Fund</u>				
Bank of San Jacinto	614594	0.15%	N/A	\$ 250,167
People's State Bank	0036161	0.000%	N/A	179,248
Texpool	449/204120001	5.09%	7/26/2023	1,494,965
Petty cash	N/A	N/A	N/A	299
			Total General Fund	1,924,679
			Total All Funds	\$ 1,924,679

All interest has been received as of year end.

Cape Royale Utility District

TSI-4 ANALYSIS OF TAXES LEVIED AND RECEIVABLE

For the Year Ended June 30, 2023

Taxes receivable - June 30, 2022

2022 Adjusted tax roll

Total to be Accounted For

Tax Collections

Current year

Prior years

Total Collections

Total Adjustments

Taxes Receivable - June 30, 2023

Taxes Receivable - By Year

2022

2021

2020

2019

2018

2017

2016

2015

2014

2013

Taxes Receivable - June 30, 2023

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Assessed				
Property Valuations	\$ 270,696,079	\$ 229,913,597	\$ 228,137,599	\$ 222,423,127
Tax Rates (Per \$100				
Valuations)				
Debt service	\$ -	\$ -	\$ -	\$ -
Maintenance	0.4000	0.4300	0.4400	0.4400
Total Tax Rate (per				
\$100 Valuation)	\$ 0.4000	\$ 0.4300	\$ 0.4400	\$ 0.4400
Tax Rolls**	\$ 1,082,784	\$ 980,300	\$ 911,488	\$ 886,960

For the Year Ended June 30, 2023

Percent of current taxes collected to current taxes levied (as adjusted)

** As adjusted

**General
Fund**

\$	45,056
	1,082,784
	1,127,840
	1,056,856
	36,513
	1,093,369
	(4,345)
\$	30,126

\$	21,801
	3,506
	1,513
	1,499
	(224)
	693
	295
	337
	287
	400
\$	30,107

2018

\$	210,037,640
----	-------------

\$	-
	0.4400

\$	0.4400
----	--------

\$	833,615
----	---------

All Taxes

97.6%

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Cape Royale Utility District

TSI-5 ANALYSIS OF OVERLAPPING TAX RATE

For the Year Ended June 30, 2023

Tax rate for any other special district which (a) encompasses less than a county, (b) provides water, wastewater collection, drainage or roads to property in the district AND (c) taxes property in the district.

Name of Special District(s)	Service Provided	Tax Rate
N/A		\$
Total Rate(S) of Special District(s)		\$

Tax rates for overlapping jurisdictions. Include any taxing entities which overlap 10% or more of the district.

Taxing Jurisdiction

		Tax Rate
County:	San Jacinto County	\$ 0.39781
School District:	Coldspring ISD	0.94750
Special District(s) not included above:		
	San Jacinto County Emergency Service District	0.10000
	Total District (from previous page)	0.40000
	Total Overlapping Tax Rate	\$ 1.8453

Cape Royale Utility District

TSI-6 COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES Last Five Years

	Amounts				
	2023	2022	2021	2020	2019
<u>General Fund Revenues</u>					
Service revenues	\$ 894,254	\$ 701,066	\$ 646,642	\$ 647,409	\$ 579,176
Tax revenues	1,105,286	995,540	924,660	906,618	843,463
Tap and inspection fees	27,750	15,900	8,000	13,000	26,093
Investment revenues	44,695	1,972	894	9,196	14,556
Other revenues	-	-	-	16,000	7,002
Total Revenues	<u>2,071,985</u>	<u>1,714,478</u>	<u>1,580,196</u>	<u>1,592,223</u>	<u>1,470,290</u>
<u>General Fund Expenditures</u>					
Professional fees	68,903	56,032	54,495	53,102	54,360
Garbage removal	76,165	74,400	83,582	65,725	60,776
Operations and administration	841,751	804,945	772,611	652,423	654,571
Repairs and maintenance	149,964	157,356	148,152	192,289	128,835
Capital outlay	129,398	444,632	1,084,746	334,716	32,457
Total Expenditures	<u>1,266,181</u>	<u>1,537,365</u>	<u>2,143,586</u>	<u>1,298,255</u>	<u>930,999</u>
Revenues Over (Under) Expenditures	<u>\$ 805,804</u>	<u>\$ 177,113</u>	<u>\$ (563,390)</u>	<u>\$ 293,968</u>	<u>\$ 539,291</u>
Total Active Retail Water and/or Sewer Connections	<u>751</u>	<u>716</u>	<u>716</u>	<u>720</u>	<u>708</u>

Percent of Total Fund Revenues

2023	2022	2021	2020	2019
43.2 %	40.9 %	40.9 %	40.7 %	39.4 %
53.3	58.1	58.5	56.9	57.4
1.3	0.9	0.5	0.8	1.8
2.2	0.1	0.1	0.6	1.0
0.0	0.0		1.0	0.5
<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
3.3	3.3	3.4	3.3	3.7
3.7	4.3	5.3	4.1	4.1
40.6	46.9	48.9	41.0	44.5
7.2	9.2	9.4	12.1	8.8
6.2	25.9	68.6	21.0	2.2
<u>61.1</u>	<u>89.7</u>	<u>135.7</u>	<u>81.5</u>	<u>63.3</u>
<u>38.9 %</u>	<u>10.3 %</u>	<u>(35.7) %</u>	<u>18.5 %</u>	<u>36.7 %</u>

Cape Royale Utility District

TSI-7 BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS

June 30, 2023

District's Mailing Address: Cape Royale Utility District
1330 Cape Royale Drive
Coldspring, Texas 77331

District's Business Telephone Number: (936) 653-4861

<u>Board Members</u>	<u>Term</u>	<u>Fees & Expense Reimbursements</u>	<u>Title</u>
1. Alexander Onjanow	5/22- 5/24	\$ 275	Investment Officer
2. Richard Masterson	5/22- 5/24	\$ 325	Vice President
3. Lynn Watkins	5/22- 5/24	\$ 275	Assistant Secretary
4. Dale Toronjo	5/22- 5/24	\$ 250	President
5. Doug Pulgini	5/22- 5/24	\$ 250	Secretary
 <u>Key Personnel</u>			
1. Larry Clark	8/19	\$ 92,929	General Manager
2. Mike Jacobs	7/19	\$ 68,250	Field Supervisor

<u>Name and Address</u>	<u>Date Hired</u>	<u>Fees and Expenses</u>	<u>Title</u>
<u>Consultants</u>			
Smith, Murdaugh, Little and Bonham	1977	\$ 22,935	Attorneys
San Jacinto County Central Appraisal District	1982	\$ 34,772	Appraisal District
BrooksWatson & Co., PLLC	2020	\$ 9,000	Auditor
Harkness Engineering	2020	\$ 2,196	Engineer

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Tax Notice

Water District Notice of Public Hearing on Tax Rate

The Cape Royale Utility District will hold a public hearing on a proposed tax rate for the tax year 2024 on August 29, 2024, at 3pm @1330 Cape Royale Dr, Coldspring Tx 77331. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners. Visit Texas.gov/Property Taxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

FOR the proposal: Dale Toronjo, Richard Masterson, Alex Onjanow, Douglas Pulgini, Lynn Watkins
AGAINST the proposal: N/A
PRESENT and not voting: N/A
ABSENT: N/A

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year		This Year	
Total tax rate (per \$100 of value)	<u>.3800</u>	/\$100	<u>.3600</u>	/\$100
	Adopted		Proposed	
Difference in rates per \$100 of value		\$ <u>-0.02</u>		/\$100
Percentage increase/decrease in rates(+/-)		<u>5.4</u>		%
Average appraised residence homestead value	\$ <u>374,729</u>		\$ <u>455,397</u>	
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$ <u>90,024</u>		\$ <u>143,633</u>	
Average residence homestead taxable value	\$ <u>284,705</u>		\$ <u>311,764</u>	
Tax on average residence homestead	\$ <u>1,081.87</u>		\$ <u>1,119.74</u>	
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-)	\$ <u>37.87</u>			
and percentage of increase (+/-)		<u>3.44</u>		%

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the N/A proposes to use the tax increase for the purpose of N/A.

If the district is a district described by Section 49.23602:

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.