

Bastrop County

WCID #2

Board Packet

for

October 15, 2026

Bastrop County Water Control and Improvement District No. 2

Meeting Agenda

TO: The Board of Directors of Bastrop County Water Control and Improvement District No. 2,
Bastrop County, Texas and To All Interested Parties:

Notice is hereby given that a meeting of the governing body of the above-named political subdivision will be held on Thursday October 15, 2026 at 6:30 pm in the Board Room located at 112 Corporate Drive, Bastrop, TX 78602.

MEETING DISCUSSION TOPICS



- 1.) Call to Order and Establish a Quorum – O’Hanlon
- 2.) Salute to Flags – O’Hanlon
- 3.) Public Comments/Announcements: (The Board respectfully requests that people limit comments to three (3) minutes. Under the Open Meeting Act, the Board may not deliberate or take action in response to any matter raised during public comment that is not a separate agenda item.)
- 4.) Discussion and possible action regarding schedule of future meeting dates:
 - a. Regular Board of Director’s Meeting Thursday, November 19, 2026 at 6:30 p.m.
- 5.) Consent Agenda: (*Consent Agenda items are generally routine. Unless removed by a member of the Board or General Manager, items listed on the consent agenda may be acted on together, and without prior discussion.*)
 - a. Approval of minutes from the September 17, 2026 Meeting of the Board of Directors;
 - b. Approval of monthly financial reports for September 2026; and
 - c. Approval of Release of Liens held by District on Real Property.
- 6.) Discussion regarding the following items to be presented in the General Manager’s report:
 - a.) Update on District facilities, water plants and lift stations
 - b.) Update on Water/Wastewater Maintenance & Improvement projects
 - c.) Employee & Administrative Update
- 7.) Discussion related to Capital Improvement Projects to be funded with bond proceeds– Hightower
- 8.) Discussion and possible action relating to adoption of Order Approving Transfer of Standby Fee Monies into Capital Improvements Fund- Hightower
- 9.) Discussion regarding potential sale and conveyance of real property owned by the District- Hightower
- 10.) Discussion and possible action regarding renewal of District’s employee dental, vision and other employee insurance benefits – Hightower
- 11.) Discussion regarding FY2027 Proposed Budget and Retail Water and Sewer Service Rates – Hightower / Culberson
- 12.) Board suggestions on future agenda items
- 13.) Adjourn

Paul Hightower

Digitally Signed & Certified
October 8, 2026 @ 1035 hours
Kofax Power PDF Solutions

Authorized Signature

The Board of Directors may go into Executive Session at any time during the meeting pursuant to the applicable section of Subchapter D, Chapter 551, Texas Government Code, of the Texas Open Meetings Act, on any of the matters set forth on this agenda regardless of whether Executive Session is specifically referenced. No final action, decision or vote will be taken on any subject or matter in Executive Session. The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 512-321-1688 for further information.

Agenda

Item #5

Consent

Agenda

5a.

**September Board
Meeting Minutes**

Minutes of the Regular Board Meeting for
Bastrop County Water Control
And Improvement District #2

A regular meeting of the Board of Directors of Bastrop County Water Control and Improvement District #2 was held on Thursday, August 20, 2026, beginning at 6:30 p.m. The meeting was held at the District office, located at 112 Corporate Drive.

Present BCWCID #2 Board Members:

Mary Beth O'Hanlon, President
Scott Ferguson, Vice-President
Michele Plummer, Secretary
Ruth Bullock, Treasurer

BCWCID #2 Staff:

Paul Hightower, General Manager
Patricia Lujan, District Administrator
Darrel Culberson, Comptroller
Adam Brown, Field Manager

Absentees

Ron Whipple, Director

Remote Participation

Tony Corbett, Attorney

- 1.) Call to Order and Establish a Quorum – O'Hanlon

By: MaryBeth O'Hanlon

Time: 6:30PM

- 2.) Salute to Flags – O'Hanlon

- 3.) Public Comments/Announcements:

No public comments.

- 4.) Discussion and possible action regarding schedule of future meeting dates:
 - a. Regular Board of Director's Meeting scheduled for Thursday, October 15, 2026 at 6:30 p.m. and
 - b. Regular Board of Director's Meeting Thursday, November 19, 2026 at 6:30 p.m.

Mrs. O'Hanlon stated that the District's last 2 board meetings for the year were on October 15th and November 19th. All Board members present Members present stated they could attend.

No further comments or suggestions.

5.) **CONSENT AGENDA:**

- a. Approval of minutes from the August 20, 2026 Meeting of the Board of Directors;
- b. Approval of monthly financial reports for August 2026; and
- c. Approval of Release of Liens held by District on Real Property.

No comments regarding the Board Meeting minutes.

Darrel Culberson presented the District's financials as shown in the packet. It was mentioned that the financials appeared off due to having to purchase water from the City of Bastrop during our repairs and outages. Since the corrections, that has been shut off and should level back out.

Paul Hightower read the Release of Liens as shown in the packet.

Board expressed no issues or concerns.

Mrs. O'Hanlon called the question.

Motion: Scott Ferguson moved to approve the Consent Agenda.

Second: Michele Plummer

Vote: Four (4) in favor, (1) one absentee, motion carries.

6.) Discussion regarding the following items to be presented in the General Manager's report:

- a. Update on District facilities, water plants and lift stations
- b. Update on Water/Wastewater Maintenance & Improvement projects
- c. Employee & Administrative Update

Mr. Hightower read the GM report as shown in the Board packet. Mr. Hightower added that we had shut off the City water supply being back on our system 100%. Staff also talked about the TWDB grant process moving forward and that we were waiting to hear back, hopefully by the end of the year.

No further comments or discussion.

7.) Discussion related to Capital Improvement Projects to be funded with bond proceeds—Hightower

Waiting to hear back from contractor on the elevated.

No comments or discussion.

- 8.) Discussion regarding the selling of BCWCID2 lots or property- Hightower

No action. Mr. Hightower shared the list with a local realtor to seek advice.

No further comments or discussion.

- 9.) Discussion and review only regarding renewal of District's employee dental, vision and other employee insurance benefits – Hightower

No action. Mr. Hightower shared that we had received initial policy renewals in but that staff were shopping other carriers. BCBS came back with a 20% increase and we were having our carrier as well as some other agents compare plans and pricing. Staff expects to report back in October or November. Staff is also running reports

No further comments or discussion.

- 10.) Discussion and review only of FY2027 Proposed Budget and Rates – Hightower / Culberson

Staff presented the first-round preview for the FY 2027 budget. Mr. Culberson noted that we were anticipating asking the Board to vote on the District to stop absorbing CC fees and let them process with CC payments directly to the customers. Staff shared that the District is working with crews to establish a WW pump program which will help the District manage the pumps better in the long run. Staff also presented some potential rate and fee increases/changes to support the budget itself. These will be highlighted in the coming months to identify the changes presented.

Board presented no questions or concerns.

- 11.) Board suggestions on future agenda items

District lots/property, Standby fund and budget / rate previews.

- 12.) Adjourn: 7:21 PM

Mrs. O'Hanlon called the question.

Motion: Scott Ferguson moved to adjourn.

Second: Michele Plummer

Vote: Four (4) in favor, (1) absentee, motion carries.

Authorized Signature

5b.

Financials

Bastrop County Water Control and Improvement District #2
Cash & Investment Report
As of September 30, 2026

Fund	Account Name	Account Number	Bank Name	Yield	Prior Month Balance	Current Balance
Standby Fund						
	Standby Operating Account	2687	Roscoe State Bank	0.00%	\$ 103,659	\$ 103,659
Standby Fund Total					\$ 103,659	\$ 103,659
Roads Fund						
	Roads Construction Account	9330	Roscoe State Bank	0.00%	\$ 448,774	\$ 491,297
	Roads Construction MMA	3131	Roscoe State Bank	1.75%	2,679	2,680
Roads Fund Total					\$ 451,453	\$ 493,977
Debt Service Fund						
	TWDB Reserve Fund - DS	0001	Texpool	3.98%	\$ 194,916	\$ 195,518
	2016 Bond Debt Service Payment	4385	First National Bank	0.50%	64	54
	Wastewater Escrow TWDB Loan - DS	1041	Amegy Bank	0.25%	98,400	98,672
	Debt Service Fund - DS	0004	Texpool	3.98%	569,268	571,027
Debt Service Fund Total					\$ 862,649	\$ 865,272
Capital Fund						
	2021 Bond Construction Disbursement	7780	First National Bank	0.50%	\$ 4,883	\$ 3,583
	Capital Project - Bond Series 2021	0005	Texpool	3.98%	3,840,171	3,741,517
	2023 Bond Construction Disbursement	3653	First National Bank	0.50%	16,441	16,441
	Capital Project - Bond Series 2023	0006	Texpool	3.98%	2,668,955	2,677,201
Capital Fund Total					\$ 6,530,450	\$ 6,438,742
Water Fund						
	Water/Wastewater Operating Account	1469	First National Bank	0.50%	\$ 334,701	\$ 333,665
	Wastewater TWDB Checking	3289	First National Bank	0.00%	572	572
Operating Total:					\$ 335,273	\$ 334,237
	Wastewater /Water MMA	0002	Texpool	3.98%	\$ 414,120	\$ 415,399
	2023 Bond Debt Service Payment	3543	First National Bank	0.50%	394	394
	2021 Bond Debt Service Payment	5076	First National Bank	0.50%	131	121
Water Fund Total					\$ 749,917	\$ 750,150
Total Cash & Investments					\$ 8,698,129	\$ 8,651,800

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)
Water Fund
For Quarter Ending September 30, 2026

	Third Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Revenues:							
Irrigation Permit	\$ 75	\$ 125	\$ (50)	\$ 600	\$ 375	\$ 225	\$ 500
Water Late Charge Income	16,574	8,750	7,824	34,747	26,250	8,497	35,000
Water Line Bore	7,000	8,750	(1,750)	26,000	26,250	(250)	35,000
Capital Reserve Fee	64,617	60,000	4,617	190,570	180,000	10,570	240,000
Copies & Faxes	-	25	(25)	-	75	(75)	100
Interest-Bond	62,750	80,000	(17,250)	183,872	240,000	(56,128)	320,000
Maps Sold	-	25	(25)	-	75	(75)	100
Office Rents	1,800	1,875	(75)	5,400	5,625	(225)	7,500
Pools Fees	150	75	75	225	225	-	300
Reconnect Fee	270	6,250	(5,980)	7,277	18,750	(11,473)	25,000
TV Tap Fees	108,000	90,000	18,000	293,000	270,000	23,000	360,000
TV Water Sales	590,377	500,000	90,377	1,682,292	1,500,000	182,292	2,000,000
Interest-Investments	6,875	7,500	(625)	20,700	22,500	(1,800)	30,000
Other Miscellaneous Revenues	475	1,250	(775)	1,316	3,750	(2,434)	5,000
Backflow Inspections Collected	-	1,500	(1,500)	-	4,500	(4,500)	6,000
Returned Check Fee	240	1,250	(1,010)	660	3,750	(3,090)	5,000
Total Revenues	\$ 859,203	\$ 767,375	\$ 91,828	\$ 2,446,659	\$ 2,302,125	\$ 144,534	\$ 3,069,500

Expenditures:**Payroll and Taxes**

Salaries & Wages - Water	\$ 140,682	\$ 125,000	\$ (15,682)	\$ 461,103	\$ 375,000	\$ (86,103)	\$ 500,000
Salaries & Wages - Holidays - Water	3,654	11,250	7,596	35,478	33,750	(1,728)	45,000
Salaries & Wages - Vacation - Water	12,409	10,500	(1,909)	45,179	31,500	(13,679)	42,000
Salaries & Wages - Sick - Water	4,480	7,500	3,020	17,432	22,500	5,068	30,000
Salaries & Wages - Overtime - Water	8,097	5,000	(3,097)	16,749	15,000	(1,749)	20,000
Salaries & Wages - On Call Pay - Water	1,002	1,750	748	3,169	5,250	2,081	7,000
Salaries & Wages - Double Time - Water	388	875	487	3,815	2,625	(1,190)	3,500
Salaries & Wages - Personal Time - Water	978	1,000	22	2,357	3,000	643	4,000
Salaries & Wages - Bereavement - Water	-	500	500	1,038	1,500	462	2,000
Salaries & Wages - Birthday Pay	1,904	875	(1,029)	3,342	2,625	(717)	3,500
Jury Duty Pay	-	75	75	-	225	225	300
Longevity Pay	-	2,750	2,750	-	8,250	8,250	11,000
FICA Taxes	-	15,000	15,000	-	45,000	45,000	60,000
FUTA	-	500	500	-	1,500	1,500	2,000
SUI	-	1,000	1,000	-	3,000	3,000	4,000

Benefits and Insurance

Retirement-Life	\$ -	\$ 42,500	\$ 42,500	\$ -	\$ 127,500	\$ 127,500	\$ 170,000
Health Insurance-Other	-	10,000	10,000	138,170	30,000	(108,170)	40,000
Insurance-Dental	3,798	3,250	(548)	11,516	9,750	(1,766)	13,000
Insurance-Life	820	1,750	930	2,642	5,250	2,608	7,000
Insurance-Medical	164,866	112,500	(52,366)	362,738	337,500	(25,238)	450,000
Insurance-Vision	638	1,000	362	2,518	3,000	482	4,000
Wellness Program	-	125	125	120	375	255	500
Workers' Compensation	199	1,250	1,051	2,174	3,750	1,576	5,000
Total Benefits and Insurance	\$ 170,321	\$ 172,375	\$ 2,054	\$ 519,879	\$ 517,125	\$ (2,754)	\$ 689,500

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)
Water Fund (cont.)
For Quarter Ending September 30, 2026

	Third Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Other Administrative Costs							
ProfServ-IT Services - Water	\$ 125	\$ 3,750	\$ 3,625	\$ 927	\$ 11,250	\$ 10,323	\$ 15,000
Meter Reading Software Annual Fee	40,790	7,500	(33,290)	40,790	22,500	(18,290)	30,000
ProfServ-Answering Service	1,215	625	(590)	2,430	1,875	(555)	2,500
Payroll Processing Fee	880	1,000	120	2,036	3,000	964	4,000
Cleaning-Office	688	875	188	550	2,625	2,075	3,500
Pest Control	546	750	204	804	2,250	1,446	3,000
Legal Fees	1,050	3,500	2,450	5,940	10,500	4,560	14,000
Accounting Services	1,169	1,875	706	3,094	5,625	2,531	7,500
Investment Management Fee	1,150	250	(900)	1,150	750	(400)	1,000
Auditing Services	7,762	5,000	(2,762)	20,885	15,000	(5,885)	20,000
Security Agreement	114	300	186	229	900	671	1,200
Maint Agreement-Incode	-	8,750	8,750	-	26,250	26,250	35,000
Insurance-Property	-	1,625	1,625	-	4,875	4,875	6,500
Insurance-General Liability	-	500	500	-	1,500	1,500	2,000
Insurance-Vehicle	-	1,250	1,250	-	3,750	3,750	5,000
Insurance-E&O	1	500	499	1	1,500	1,499	2,000
Insurance-Wells	-	1,250	1,250	-	3,750	3,750	5,000
Insurance-Bonding	621	188	(434)	1,300	563	(738)	750
Insurance-Misc	2,590	25	(2,565)	7,790	75	(7,715)	100
Travel-Air	-	1,250	1,250	-	3,750	3,750	5,000
Travel-Lodging	1,574	1,125	(449)	1,574	3,375	1,801	4,500
Travel-Meals	217	625	408	217	1,875	1,658	2,500
Travel-Rental Car	-	125	125	120	375	255	500
Communication-Telephone	2,022	1,875	(147)	3,506	5,625	2,119	7,500
Electricity-Office Bldg	440	1,000	560	1,067	3,000	1,933	4,000
Postage and Freight	2,916	3,250	334	4,040	9,750	5,710	13,000
Communication/Radios	446	1,250	804	446	3,750	3,304	5,000
Fax	-	25	25	-	75	75	100
Office Supplies	3,744	2,500	(1,244)	8,469	7,500	(969)	10,000
Printing	1,043	1,250	207	3,088	3,750	662	5,000
Advertising	-	125	125	265	375	110	500
Internet Services	1,854	1,500	(354)	3,501	4,500	999	6,000
Misc. Licenses & Permits	770	125	(645)	997	375	(622)	500
Misc-Credit Card Fees	12,750	12,500	(250)	25,522	37,500	11,978	50,000
Bank Fees	90	2,500	2,410	210	7,500	7,290	10,000
Misc-Late Fees	-	125	125	125	375	250	500
Mileage Reimbursement	-	375	375	86	1,125	1,039	1,500
Vehicle Usage	10	250	240	65	750	685	1,000
Pre-Employment Screening	71	250	179	142	750	608	1,000
Public Notice	1,400	500	(900)	1,623	1,500	(123)	2,000
Dues, Licenses, Subscriptions	3,349	1,250	(2,099)	4,209	3,750	(459)	5,000
Computer Supplies / Equipment	2,557	1,250	(1,307)	4,680	3,750	(930)	5,000
Computer Expense	-	3,750	3,750	-	11,250	11,250	15,000
Office Equipment Lease	-	-	-	519	-	(519)	-
Janitorial Supplies	-	63	63	-	188	188	250
Misc. Office	426	250	(176)	479	750	271	1,000
Election Costs	75	375	300	75	1,125	1,050	1,500
Education/Training	838	750	(88)	1,772	2,250	478	3,000
Total Other Administrative	\$ 95,292	\$ 79,725	\$ (15,567)	\$ 154,722	\$ 239,175	\$ 84,453	\$ 318,900

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)

Water Fund (Cont.)
For Quarter Ending September 30, 2026

	Third Quarter			Year-to-Date			Annual Budget
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Operations							
Yard Maintenance-Mowing	\$ 2,100	\$ 2,125	\$ 25	\$ 4,200	\$ 6,375	\$ 2,175	\$ 8,500
Labor-Service Lines & Taps	-	2,500	2,500	431	7,500	7,069	10,000
Fuel, Gasoline and Oil	9,647	10,000	353	15,292	30,000	14,708	40,000
Garbage Removal	733	1,000	267	1,514	3,000	1,486	4,000
Electricity-Wells	7,035	13,750	6,715	24,508	41,250	16,742	55,000
Electricity-Maint Bldg	491	1,000	509	1,132	3,000	1,868	4,000
Water Service	26,795	-	(26,795)	26,795	-	(26,795)	
Cleaning-Maint Bldg	550	1,250	700	2,063	3,750	1,688	5,000
Equipment Rental	-	2,500	2,500	-	7,500	7,500	10,000
R&M-Equipment	14,853	10,000	(4,853)	16,384	30,000	13,616	40,000
R&M-Well Maintenance	54,006	6,250	(47,756)	69,147	18,750	(50,397)	25,000
R&M-Vehicles	12,197	7,500	(4,697)	19,475	22,500	3,025	30,000
Repairs-Contracted	932	1,250	318	932	3,750	2,818	5,000
Contract Labor	-	125	125	33,350	375	(32,975)	500
R&M-Backflow Inspection	-	1,250	1,250	-	3,750	3,750	5,000
Building Maintenance & Repairs	682	2,500	1,818	3,334	7,500	4,166	10,000
Water Samples	2,107	1,250	(857)	4,625	3,750	(875)	5,000
Water Well Admin Service Fee	5,395	3,750	(1,645)	6,250	11,250	5,000	15,000
TCEQ Fees	-	2,500	2,500	-	7,500	7,500	10,000
Damage Claim	-	1,250	1,250	-	3,750	3,750	5,000
Filing Fees	-	125	125	-	375	375	500
Meter Testing	-	63	63	250	188	(63)	250
License	450	625	175	658	1,875	1,217	2,500
OP Supplies-Hand Tools	2,366	1,250	(1,116)	3,480	3,750	270	5,000
OP Supplies-Uniforms	591	2,500	1,909	1,094	7,500	6,406	10,000
Meters & Supplies	5,237	6,250	1,013	25,032	18,750	(6,282)	25,000
OP Supplies-Chemicals	3,551	7,500	3,949	9,081	22,500	13,419	30,000
Safety Supplies	4,459	1,750	(2,709)	5,010	5,250	240	7,000
Small Equipment Purchase	-	1,250	1,250	-	3,750	3,750	5,000
Materials	20,697	17,500	(3,197)	54,416	52,500	(1,916)	70,000
Miscellaneous Services	-	500	500	-	1,500	1,500	2,000
Activated Carbon - Water	-	12,500	12,500	-	37,500	37,500	50,000
Depreciation Expense	-	37,500	37,500	-	112,500	112,500	150,000
Total Operations	\$ 174,874	\$ 161,063	\$ (13,811)	\$ 328,454	\$ 483,188	\$ 154,734	\$ 644,250

Total Expenses	\$ 614,081	\$ 596,738	\$ (17,343)	\$ 1,592,717	\$ 1,790,213	\$ 197,496	\$ 2,386,950
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Net Ordinary Income	\$ 245,122	\$ 170,638	\$ 74,484	\$ 853,942	\$ 511,913	\$ 342,030	\$ 682,550
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BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)
Water Fund (Cont.)
For Quarter Ending September 30, 2026

	Third Quarter			Year-to-Date			Annual
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	Budget
Debt Service							
Interest Expense	\$ 112,902	\$ 21,963	\$ (90,940)	\$ 112,902	\$ 65,888	\$ (47,015)	\$ 87,850
2023 Bond Debt Service	-	55,000	55,000	-	165,000	165,000	220,000
2021 Bond Debt Service	-	115,000	115,000	-	345,000	345,000	460,000
Total Debt Service	<u>\$ 112,902</u>	<u>\$ 191,963</u>	<u>\$ 79,061</u>	<u>\$ 112,902</u>	<u>\$ 575,888</u>	<u>\$ 462,986</u>	<u>\$ 767,850</u>
Capital Outlay/Projects							
Line Extension	\$ 44,000	\$ -	\$ (44,000)	\$ 44,000	\$ -	\$ (44,000)	\$ -
Water Tank Main	-	-	-	-	-	-	-
Water Well Cap Improv	-	-	-	-	-	-	-
Building Capital	-	-	-	-	-	-	-
Capital Equipment Purchase - Water	-	-	-	-	-	-	-
Capital Vehicle Purchase - Water	39,480	-	(39,480)	39,480	-	(39,480)	-
Total Capital Outlay Projects	<u>\$ 83,480</u>	<u>\$ -</u>	<u>\$ (83,480)</u>	<u>\$ 83,480</u>	<u>\$ -</u>	<u>\$ (83,480)</u>	<u>\$ -</u>
Revenue Over (Under) Expenditures	<u>\$ 48,739</u>	<u>\$ (21,325)</u>	<u>\$ 70,064</u>	<u>\$ 657,560</u>	<u>\$ (63,975)</u>	<u>\$ 721,535</u>	<u>\$ (85,300)</u>

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)
Wastewater Fund
For Quarter Ending September 30, 2026

	Third Quarter			Year-to-Date			Annual
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	
Revenues:							
Wastewater Fees	\$ 234,650	\$ 225,000	\$ 9,650	\$ 468,937	\$ 675,000	\$ (206,063)	\$ 900,000
Wastewater Tap Fees	177,050	112,500	64,550	343,977	337,500	6,477	450,000
Wastewater Bore	7,000	6,250	750	17,500	18,750	(1,250)	25,000
Commercial Fees	8,835	8,750	85	17,016	26,250	(9,234)	35,000
Debt Service Reserve Fee	25,056	22,500	2,556	49,826	67,500	(17,674)	90,000
Interest-Investments	3,715	15,000	(11,285)	7,399	45,000	(37,601)	60,000
Total Revenues	\$ 456,307	\$ 390,000	\$ 66,307	\$ 904,654	\$ 1,170,000	\$ (265,346)	\$ 1,560,000

Expenditures:**Administration**

Salaries & Wages - Wastewater	\$ 59,647	\$ 55,000	\$ (4,647)	\$ 94,390	\$ 165,000	\$ 70,610	\$ 220,000
Salaries & Wages - Holidays - Wastewater	1,861	2,500	639	8,082	7,500	(582)	10,000
Salaries & Wages - Sick - Wastewater	2,146	2,500	354	3,458	7,500	4,042	10,000
Salaries & Wages - Overtime - Wastewater	1,109	1,250	141	2,361	3,750	1,389	5,000
Salaries & Wages - On Call Pay - Wastewater	347	500	153	595	1,500	905	2,000
Salaries & Wages - Double Time - Wastewater	632	250	(382)	857	750	(107)	1,000
Medical	-	250	250	-	750	750	1,000
Workers' Compensation	-	1,250	1,250	1,975	3,750	1,775	5,000
Legal Fees	368	1,250	882	368	3,750	3,382	5,000
Accounting Services	944	1,875	931	2,869	5,625	2,756	7,500
Auditing Services	7,447	2,500	(4,947)	20,570	7,500	(13,070)	10,000
Cleaning-Office	413	825	413	1,238	2,475	1,238	3,300
Travel-Lodging	-	250	250	-	750	750	1,000
Travel-Rental Car	-	125	125	-	375	375	500
Travel-Meals	-	125	125	-	375	375	500
Communication-Telephone	413	625	212	1,456	1,875	419	2,500
Insurance-Property	-	250	250	-	750	750	1,000
Insurance-General Liability	-	250	250	-	750	750	1,000
Insurance-Vehicle	-	250	250	-	750	750	1,000
Insurance-E&O	-	250	250	-	750	750	1,000
Insurance-Misc	-	250	250	-	750	750	1,000
Office Supplies	164	500	336	733	1,500	767	2,000
Education/Training	438	750	313	972	2,250	1,279	3,000
Total Administration	\$ 75,928	\$ 73,575	\$ (2,353)	\$ 139,923	\$ 220,725	\$ 80,802	\$ 294,300

Operations

Yard Maintenance-Mowing	\$ 2,100	\$ 2,125	\$ 25	\$ 4,141	\$ 6,375	\$ 2,234	\$ 8,500
Contract Labor	-	5,000	5,000	-	15,000	15,000	20,000
Labor-Service Lines & Taps	-	2,500	2,500	-	7,500	7,500	10,000
Fuel, Gasoline and Oil	9,589	10,000	411	15,174	30,000	14,826	40,000
Electricity-Lift Station	852	1,500	648	2,211	4,500	2,289	6,000
Wastewater Service	52,807	47,500	(5,307)	99,203	142,500	43,297	190,000
Equipment Rental	-	625	625	107	1,875	1,768	2,500
R&M-Equipment	15,450	3,750	(11,700)	17,036	11,250	(5,786)	15,000
R&M-Lift Station-WW	22,274	2,500	(19,774)	47,771	7,500	(40,271)	10,000
R&M-Vehicles	12,077	3,750	(8,327)	19,403	11,250	(8,153)	15,000

BASTROP COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 2
Statement of Revenues, Expenditures and Changes in Fund Balances (Actual vs. Budget)
Wastewater Fund (Cont.)
For Quarter Ending September 30, 2026

	Third Quarter			Year-to-Date			
	Actual	Budget	Variance Fav (Unfav)	Actual	Budget	Variance Fav (Unfav)	Annual Budget
Operations (cont.)							
R&M - Buildings	\$ 299	\$ 5,000	\$ 4,701	\$ 962	\$ 15,000	\$ 14,038	\$ 20,000
R&M - Grinder Pump	51,041	10,000	(41,041)	77,645	30,000	(47,645)	40,000
Tools And Equipment	-	500	500	-	1,500	1,500	2,000
Op Supplies - Hand Tools	2,084	375	(1,709)	3,037	1,125	(1,912)	1,500
Miscellaneous Services	-	250	250	-	750	750	1,000
TCEQ Fees	-	875	875	-	2,625	2,625	3,500
Filing Fees	400	188	(213)	400	563	163	750
Repairs - Contracted	480	-	(480)	1,560	-	(1,560)	
License	-	188	188	-	563	563	750
Lift Station Admin Service Fee	-	375	-	-	1,125	1,125	1,500
OP Supplies-Uniforms	636	375	(261)	1,139	1,125	(14)	1,500
Safety Supplies	4,455	1,250	(3,205)	5,006	3,750	(1,256)	5,000
Small Equipment Purchase	-	375	375	-	1,125	1,125	1,500
Materials	24,226	17,500	(6,726)	41,186	52,500	11,314	70,000
Total Operations	\$ 198,771	\$ 116,500	\$ (82,646)	\$ 335,983	\$ 349,500	\$ 13,517	\$ 466,000
Total Expenses	\$ 274,700	\$ 190,075	\$ (85,000)	\$ 475,906	\$ 570,225	\$ 94,319	\$ 760,300
Net Ordinary Income	\$ 181,607	\$ 199,925	\$ (18,693)	\$ 428,749	\$ 599,775	\$ (171,026)	\$ 799,700
Debt Service							
Interest Expense	\$ 54,654	\$ 17,250	\$ (37,404)	\$ 54,654	\$ 51,750	\$ (2,904)	\$ 69,000
2016 Bond Debt Service	-	78,750	78,750	-	236,250	236,250	\$ 315,000
Total Debt Service	\$ 54,654	\$ 96,000	\$ 41,347	\$ 54,654	\$ 288,000	\$ 233,347	\$ 384,000
Capital Outlay/Projects							
Impr.- W/WW Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay-Equipment	-	-	-	-	-	-	-
Capital Outlay-Vehicles	20,001	-	(20,001)	20,001	-	(20,001)	-
WW Line Extensions	-	-	-	-	-	-	-
Capital Outlay-Grinder Pumps	105,192	37,500	(67,692)	105,192	112,500	7,308	150,000
Total Capital Outlay/Projects	\$ 125,193	\$ 37,500	\$ (87,693)	\$ 125,193	\$ 112,500	\$ (12,693)	\$ 150,000
Revenue Over (Under) Expenditures	\$ 1,760	\$ 66,425	\$ 197,653	\$ 248,902	\$ 199,275	\$ (580,318)	\$ 265,700

5c.

Liens Release

Lien List Recap for:

SEPTEMBER 2026

Total Amount of Liens Released	\$21,497.51
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Road Assessments Paid	\$29,234.00
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Standby Assessments Paid	\$0.00
--------------------------	--------

Attorney Fees	\$1,295.69
---------------	------------

Total actually collected	\$30,529.69
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Total Write-Offs	\$0.00
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Auction Proceeds	\$0.00
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Note: The reason the amount collected **could** be lower then the amount released is because the report must show a release amount for each lien filed. The accounts were all paid in full.

Agenda

Item #6

General Manager's Report

BASTROP COUNTY WCID NO. 2

General Manager's Update

October 15, 2026

6a. Update on District water plants and lift stations:

All operating plants & stations are currently running at 100%. The largest update here relates to the leaks and repairs over the last month. The fiber contractors have been hitting our lines almost nonstop. The crews have worked a ton of overtime with repairs, flushing and locating lines trying to stay ahead, but it has been very hard. We aren't the only utility suffering, its literally County wide at this point.

6b. W/WW Maintenance & Capital Improvements / Engineering update:

ELEVATED: Awarded & waiting to get construction plans from the contractor.

GRANTS: Currently waiting to hear back from TWDB.

6c. Employee & Administrative update:

We have hired the new office employee and she has gotten a great start. Training has been going well and we feel she will be an asset to the District.

Field Crew...we had conducted several interviews and chose 2 for hiring on. Both ended up as no shows so we are back to interviewing.

Agenda

Item #8

Discussion regarding
Transferring of
Standby Fees to
Capital Improvement

BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2

ORDER APPROVING THE TRANSFER OF STANDBY FEE MONIES

WHEREAS, Bastrop County Water Control and Improvement District No. 2 (the “*District*”) is a conservation and reclamation district, a body corporate and political subdivision of the State of Texas, created under Article XVI, Sec. 59 of the Texas Constitution, and the District operates under Chapters 49 and 51 of the Texas Water Code, as amended, and Chapter 11001 of the Texas Special District Local Laws Code, as amended;

WHEREAS, the District encompasses lands developed as part of “Pine Forest”, a master-planned single family residential subdivision;

WHEREAS, a number of the restrictive covenants governing lands within Pine Forest obligated lot owners to pay a monthly standby charge to the District or to its predecessors until such time as retail water or sewer service commenced to the owner’s lot;

WHEREAS, the District does not charge a standby fee but retains some of the historical monies paid by lot owners pursuant to the restrictive covenants; and

WHEREAS, the Board of Directors of the District desires to transfer such funds to a capital improvement fund so that the monies may be used to fund capital improvements to the District’s water and/or wastewater systems;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF DIRECTORS OF BASTROP COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 THAT:

Section 1. The facts and recitations in the preamble of this Order are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.

Section 2. The Board of Directors hereby directs that all standby fee monies held by the District be transferred to the District’s capital improvement fund for purposes of funding future capital improvements to the District’s water and/or wastewater systems, as may be approved and authorized by the Board of Directors.

Section 10. The General Manager of the District is hereby authorized to take any and all actions necessary to effectuate this Order and is further authorized to close the bank account(s) in which the standby fee monies are current deposited after transfer of the funds into the District’s capital improvement fund.

Section 11. An executed copy of this Order shall be filed in the permanent records of the District.

PASSED AND APPROVED this 15th day of October, 2026.

President, Board of Directors

ATTEST:

Secretary, Board of Directors

(SEAL)

Agenda

Item #10

Discussion regarding
Renewal of
District Employee
Benefits

BASTROP COUNTY WCID 2

Broker: Tom Newby / Winstar Insurance

Quote ID: 226326 | Rating Region: Bastrop

Effective Date: 12/01/26

		2025-2026		2026-2027		Proposed HMO Version	
In-Network Benefits		Blue Cross Blue Shield		Blue Cross Blue Shield		Blue Cross Blue Shield	
Plan Name		P621CHC		P621CHC		P611ADT	
Plan Type		Blue Choice PPO		Blue Choice PPO		Blue Advantage HMO	
Network Name		Blue Choice PPO		Blue Choice PPO		Blue Advantage HMO	
Metallic Tier		Platinum		Platinum		Platinum	
Deductible Type		Embedded		Embedded		Embedded	
Ind. Deductible (In/Out)		\$1,350 / \$2,700		\$1,350 / \$2,700		\$1,350 / not covered	
Fam. Deductible (In/Out)		\$4,050 / \$8,100		\$4,050 / \$8,100		\$4,050 / not covered	
Coins - Carrier (In)		100%		100%		100%	
Ind. OOP Max (In/Out)		\$1,350 / Unlimited		\$1,350 / unlimited		\$1,350 / not covered	
Fam OOP Max (In/Out)		\$4,050 / Unlimited		\$4,050 / unlimited		\$4,050 / not covered	
PCP CoPay (In)		\$30		\$30		\$30 - pcp req'd	
Specialist CoPay (In)		\$55		\$55		\$55 - ref req'd	
Telehealth (In)		MD Live - \$30		MDLive - \$30		MDLive - \$30	
Lab and X-ray (In)		L - 0% after ded / X - 0% after ded		L - 0% after ded / X - 0% after ded		L - 0% after ded / X - 0% after ded	
Advanced Imaging (In)		\$250		\$250		\$250	
Rx Deductible (Ind/Fam)		N/A/ N/A		N/A		N/A	
Rx Drug Card (In)		\$10/\$20/\$55/\$95* non-preferred / \$0/\$10/\$35/\$75* preferred		\$10/\$20/\$55/\$95* non-preferred / \$0/\$10/\$35/\$75* preferred		\$10/\$20/\$55/\$95* non-preferred / \$0/\$10/\$35/\$75* preferred	
Specialty Med (In)		\$150/\$250		\$150 / \$250		\$150 / \$250	
Mail Order (In)		3x		3x		3x	
Urgent Care (In)		\$30		\$30		\$30	
ER (In/Out)		\$400 + 0% after ded		\$400 + 0% after ded		\$400 + 0% after ded	
Inpatient Hosp. (In)		F - \$150 + 0% after ded / P - 0% after ded		F - \$150 + 0% after ded / P - 0% after ded		F - \$150 + 0% after ded / P - 0% after ded	
Outpatient Surgery (In)		F - \$100 + 0% after ded / P - 0% after ded		F - \$100 + 0% after ded / P - 0% after ded		F - \$100 + 0% after ded / P - 0% after ded	
Out-of-Network Benefits		See SBC		See SBC		See SBC	
Monthly Rates	Enrollment	Enrollment	Rates	Enrollment	Rates	Enrollment	Rates
Employee	8	8	\$1,222.16	8	\$1,448.66	8	\$1,009.96
Employee + Spouse	1	1	\$2,444.32	1	\$2,897.32	1	\$2,019.92
Employee + Child	2	2	\$2,444.32	2	\$2,897.32	2	\$2,019.92
Employee + Family	6	6	\$3,666.48	6	\$4,345.98	6	\$3,029.88
Total Monthly Premium		\$39,109.12		\$46,357.12		\$32,318.72	
Total Annual Premium		\$469,309.44		\$556,285.44		\$387,824.64	
% Difference from Current		N/A		18.53%		-17.36%	
Employer Contribution		Emp 50%	Dep 0%	Emp 50%	Dep 0%	Emp 50%	Dep 0%
		\$10,388.36	\$0.00	\$12,313.61	\$0.00	\$8,584.66	\$0.00

BASTROP COUNTY WCID 2

Broker: Tom Newby / Winstar Insurance

		Proposed Fully Insured		Proposed Level-Funded*	
In-Network Benefits		UnitedHealthcare		UHC Level Funded	
Plan Name		TX056 - EO9Z		P1250i100LX25B	
Plan Type		Choice Plus - Premier (PPO)		Choice Plus - PPO Copay LX	
Network Name		Choice Plus		Choice Plus	
Metallic Tier		Platinum		N/A	
Deductible Type		Embedded		Embedded	
Ind. Deductible (In/Out)		\$1,450 / \$10,000		\$1,250 / \$2,500	
Fam. Deductible (In/Out)		\$4,350 / \$20,000		\$2,500 / \$5,000	
Coins - Carrier (In)		100%		100%	
Ind. OOP Max (In/Out)		\$1,450 / Unlimited		\$1,250 / \$5,000	
Fam OOP Max (In/Out)		\$4,350 / Unlimited		\$2,500 / \$10,000	
PCP CoPay (In)		\$0 dep < 19, \$30		\$0<19 / \$25	
Specialist CoPay (In)		\$60 / \$100		\$75	
Telehealth (In)		\$0		Healthiest You - \$0	
Lab and X-ray (In)		L- 0% after ded / X- 0% after ded		L- 0% after ded / X- 0% after ded	
Advanced Imaging (In)		0% after ded		0% after ded	
Rx Deductible (Ind/Fam)		N/A		N/A	
Rx Drug Card (In)		K35S - \$10/\$40/\$125/\$300		RX4 ADVB - \$10/\$35/\$75/\$250	
Specialty Med (In)		K35S - \$10/\$40/\$125/\$500		RX4 ADVB - \$10/\$150/\$350/\$500	
Mail Order (In)		2.5x		2.5x	
Urgent Care (In)		\$50		\$50	
ER (In/Out)		\$500+0% after ded		\$300 + ded	
Inpatient Hosp. (In)		F- 0% after ded / P- 0% after ded		F- 0% after ded / P- 0% after ded	
Outpatient Surgery (In)		F- 0% after ded / P- 0% after ded		F- 0% after ded / P- 0% after ded	
Out-of-Network Benefits		See SBC		See SBC	
Monthly Rates	Enrollment	Enrollment	Rates	Enrollment	Illus. Rates
Employee	8	8	\$1,428.87	8	\$705.26
Employee + Spouse	1	1	\$2,857.74	1	\$1,788.11
Employee + Child	2	2	\$2,857.74	2	\$1,418.37
Employee + Family	6	6	\$4,286.61	6	\$2,454.99
Total Monthly Premium		\$45,723.84		\$24,996.87	
Total Annual Premium		\$548,686.08		\$299,962.44	
Employer Contribution		Emp 50%	Dep 0%	Emp 50%	Dep 0%
		\$12,145.40	\$0.00	\$5,994.71	\$0.00

Rates and Benefits Quote

For: Bastrop County WCID #2
Prepared: October 15, 2026
Effective: December 1, 2026

Presented by The Nitsche Group

143 E. Austin St.
Giddings, TX 78942



Carrier Notes

Medical

Sana's quote does not reflect new hire. Rates shown are subject to change.

Aetna, Texicare and United Healthcare Level-Funded declined to quote due to medical conditions.

Baylor Scott & White: We did not quote due to network/provider concerns.

Ancillary

MetLife quote does not reflect new hire. Rates shown are subject to change.

Ameritas and Humana provided quotes, but were non-competitive.

Principal returned partial quote

Guardian: have not received their quote

MEDICAL EMPLOYEE PORTIONS

EO	8	\$553.84
ES	1	\$92.31
EC	2	\$184.62
EF	6	\$1107.72

**ANNUAL
TOTAL \$50,400.74**

	Unum	Equitable	MetLife
DENTAL	\$14,840	\$10,891	\$11,143
VISION	\$2,513	\$2,513	\$3,128
LIFE / AD&D	\$3,623	\$2,552	\$2,483
ST DISABILITY	\$4,338	\$2,859	\$3,062
LT DISABILITY	\$5,717	\$5,289	\$3,153
TOTALS	\$31,031	\$24,104	\$22,969

MEDICAL NOTE: When we add in removing Aflac from the benefits and factor in the employee portion, that equals roughly \$90k annually toward the medical renewal.

MEDICAL PLAN OPTIONS

THIS PROPOSAL IS ONLY A BRIEF SUMMARY AND IS NOT INTENDED TO BE A COMPLETE OUTLINE.

RATES ARE SUBJECT TO CHANGE PENDING FINAL ENROLLMENT

		HealthSmart Network		Cigna Network			
 THE NITSCHKE GROUP							
		P621CHC	S15	ANG TRAD 1000 2000	EO9X / Rx K35S		
		CURRENT	RENEWAL	OPTION 1	OPTION 2	OPTION 3	
Funding Type		Fully Insured		Level Funded	Level Funded	Fully Insured	
Rates	Counts						
Single	8	\$1,222.16	\$1,465.59	\$943.17	\$1,235.22	\$1,371.49	
Employee + Spouse	1	\$2,444.32	\$2,931.18	\$2,002.94	\$2,470.44	\$2,742.98	
Employee + Child(ren)	2	\$2,444.32	\$2,931.18	\$1,738.00	\$2,470.44	\$2,742.98	
Family	6	\$3,666.48	\$4,396.77	\$2,886.09	\$3,705.66	\$4,114.47	
Estimated Annual Premium		\$469,309	\$562,787	\$364,090	\$474,324	\$526,652	
Estimated Monthly Premium		\$39,109.12	\$46,898.88	\$30,340.84	\$39,527.04	\$43,887.68	
Rate Change			19.9%	-22.4%	1.1%	12.2%	
Deductible		In-network	Out-of-network	In-network	Out-of-network	In-network	Out-of-network
Individual		\$1,350	\$2,700	\$1,500	Not Covered	\$1,000	\$5,000
Family		\$4,050	\$8,100	\$3,000	Not Covered	\$2,000	\$10,000
Coinsurance		0%	20%	10%	Not Covered	20%	50%
Out-of-pocket Maximum							
Individual		\$1,350	Unlimited	\$3,000	Not Covered	\$2,000	\$10,000
Family		\$4,050	Unlimited	\$6,000	Not Covered	\$4,000	\$20,000
PCP		\$30	See full Summary of Benefits for a complete list of Out-Of-Network Coverage.	\$25	See full Summary of Benefits for a complete list of Out-Of-Network Coverage.	\$10	Age 0-18: \$0; \$20
Specialist		\$55		\$50		\$30	\$50/\$80
Preventive Care		No Charge		No Charge		No Charge	No Charge
Diagnostic Test (Lab/X-ray)		No Charge after Ded		\$0 when coordinated thru Sana Care		Lab: \$10; X-ray: Ded + 20%	\$40
Prescription Drugs							
**Tier Costs		Pref Participating \$0/\$10/\$35/\$75 Participating \$10/\$20/\$55/\$95	See full Summary of Benefits for a complete list of Out-Of-Network Coverage.	\$15/\$40/\$80	See full Summary of Benefits for a complete list of Out-Of-Network Coverage.	\$10/\$30/\$60	\$10/\$40/\$125/\$300
**Specialty Costs		\$150/\$250		\$250		20%	\$10/\$40/\$125/\$500
Emergency Room		\$400 + Ded		\$500 + Ded + 10%		\$200 + Ded + 20%	\$500 + Ded + 20%
Urgent Care		\$30		\$50; 10% add'l svcs		\$50	\$50
Hospital		\$150 + Ded		Ded + 10%		Ded + 20%	Ded + 20%

AFLAC Renewal= \$42,000 annually

Dental Plan Options

THIS PROPOSAL IS ONLY A BRIEF SUMMARY AND IS NOT INTENDED TO BE A COMPLETE OUTLINE.

RATES ARE SUBJECT TO CHANGE PENDING FINAL ENROLLMENT

 THE NITSCHKE GROUP					
		CURRENT	RENEWAL	OPTION 1	OPTION 2
Rates	Counts				
Single	7	\$25.14	\$30.17	\$22.14	\$23.84
Employee + Spouse	2	\$49.16	\$58.99	\$43.29	\$49.80
Employee + Child(ren)	3	\$63.29	\$75.95	\$55.74	\$52.70
Family	6	\$94.39	\$113.27	\$83.13	\$84.00
Estimated Monthly Premium		\$1,030.51	\$1,236.64	\$907.56	\$928.58
Estimated Annual Premium		\$12,366	\$14,840	\$10,891	\$11,143
Rate Change			20.0%	-11.9%	-9.9%
Deductible		In-network		In-network	In-network
Individual		\$50		\$50	\$50
Family		\$150		\$150	\$150
Preventive		Covered at 100%		Covered at 100%	Covered at 100%
Basic		Covered at 80%		Covered at 80%	Covered at 80%
Major		Covered at 50%		Covered at 50%	Covered at 50%
Perio & Endo		Covered at 50%		Covered at 50%	Covered at 50%
Ortho		Not Covered		Not Covered	Not Covered
Annual Max Benefit (per person)		\$1,500		\$1,500	\$1,500
Notes					

Vision Plan Options

THIS PROPOSAL IS ONLY A BRIEF SUMMARY AND IS NOT INTENDED TO BE A COMPLETE OUTLINE.
RATES ARE SUBJECT TO CHANGE PENDING FINAL ENROLLMENT

 THE NITSCHKE GROUP			 EQUITABLE	 MetLife
	CURRENT	RENEWAL	OPTION 1	OPTION 2
Network	EyeMed		VSP	VSP
Rates Counts				
Single 7	\$5.15	\$5.15	\$5.15	\$7.43
Employee + Spouse 2	\$10.29	\$10.29	\$10.29	\$14.89
Employee + Child(ren) 1	\$11.27	\$11.27	\$11.27	\$12.60
Family 8	\$17.69	\$17.69	\$17.69	\$20.78
Estimated Monthly Premium	\$209.42	\$209.42	\$209.42	\$260.63
Estimated Annual Premium	\$2,513	\$2,513	\$2,513	\$3,128
Rate Change	0.0%		0.0%	24.5%
	In-network		In-network	In-network
Eye Exam	\$10 copay		\$5 copay	\$10 copay
Standard Plastic Lenses				
Single Vision	\$10 copay		\$5 copay	\$10 copay
Bifocal	\$10 copay		\$5 copay	\$10 copay
Trifocal	\$10 copay		\$5 copay	\$10 copay
Lenticular	\$10 copay		\$5 copay	\$10 copay
Standard Progressive	\$75 copay		\$55 copay	\$55 copay
Polycarbonate (children)	Covered		\$5 copay	Covered in Full
Contact Lenses Benefit	\$130 allowance		\$130 allowance	\$130 allowance
Medically Necessary	Covered		\$5 copay	\$10 copay
Elective	\$130 allowance		\$0 copay	\$130 allowance
Standard Fitting & Evaluation	Up to \$40		Up to \$60	Up to \$60
Frames	\$130 allowance		\$130 allowance	*\$130 allowance
Frequency				
Eye Exams	1 per 12 months		Every 12 months	1 per 12 months
Standard Plastic Lenses	1 per 12 months		Every 12 months	1 per 12 months
Contact Lenses	1 per 12 months		Every 12 months	1 per 12 months
Frames	1 per 24 months		Every 24 months	1 per 24 months
Additional Information				*Costco, Walmart, Sam's \$70 frame allowance

Life/AD&D Plan Options

THIS PROPOSAL IS ONLY A BRIEF SUMMARY AND IS NOT INTENDED TO BE A COMPLETE OUTLINE.
RATES ARE SUBJECT TO CHANGE PENDING FINAL ENROLLMENT

 THE NITSCHÉ GROUP			 EQUITABLE	 MetLife
	CURRENT	RENEWAL	OPTION 1	OPTION 2
Monthly Rate per \$1,000				
Life	\$0.290	\$0.290	\$0.156	\$0.160
AD&D	\$0.020	\$0.020	\$0.026	\$0.020
Estimated Monthly Premium	\$301.92	\$301.92	\$212.66	\$206.92
Estimated Annual Premium	\$3,623	\$3,623	\$2,552	\$2,483
Rate Change		0.0%	-29.6%	-31.5%
Employee Benefit	1 x annual earnings		1 x basic annual earnings	1 x pay
Benefit Maximum			\$100,000	\$100,000
Guarantee Issue	\$70,000		\$70,000	\$100,000
Age Reduction				
at age 65				reduces to 65% of original amt
at age 70	reduces to 65% of original amt		reduces to 65% of original amt	reduces to 50% of original amt
at age 75	reduces to 50% of original amt		reduces to 50% of original amt	
Accelerated Death Benefit	50% of benefit if you become terminally ill and life expectancy is less than 12 months		75% of benefit payable for terminal illness, severe cognitive impairment or loss of Activities of Daily Living	Up to 80% of coverage if 24 months or less to live
Conversion Benefit	Included		Included	Included
Portability	Included			Included
Added Benefits	Life Planning Financial & Legal Resources		Travel Assistance	Funeral Discounts and Planning Services

Short-Term Disability

THIS PROPOSAL IS ONLY A BRIEF SUMMARY AND IS NOT INTENDED TO BE A COMPLETE OUTLINE.

RATES ARE SUBJECT TO CHANGE PENDING FINAL ENROLLMENT

 THE NITSCHKE GROUP			 EQUITABLE	 MetLife
	CURRENT	RENEWAL	OPTION 1	OPTION 2
Per \$10 Covered Weekly Benefit Rate	\$0.320	\$0.320	\$0.183	\$0.196
Estimated Monthly Premium	\$361.47	\$361.47	\$238.23	\$255.00
Estimated Annual Premium	\$4,338	\$4,338	\$2,859	\$3,062
Rate Change	0.0%			
Definition of Disability	Due to sickness or injury you are limited from performing your regular occupation and or not working; or you are working and have a 20% or more loss in weekly earnings due to sickness or injury		Residual	Due to sickness or accidental injury you are receiving Appropriate Care and Treatment and unable to earn more than 80% of predisability earnings at own occupation for any employer in your economy
Weekly Benefit Amount	\$1		60%	60%
Maximum Weekly Benefit	\$1,500		\$1,500	\$1,500
Elimination Period	0 days Injury / 7 days Sickness		1 day Accident / 8 days Sickness	0 days Accident / 7 days Sickness
Benefit Duration	13 weeks		13 weeks	13 weeks
Rehabilitation Incentives	Included		Included	Included

Long-Term Disability

THIS PROPOSAL IS ONLY A BRIEF SUMMARY AND IS NOT INTENDED TO BE A COMPLETE OUTLINE.

RATES ARE SUBJECT TO CHANGE PENDING FINAL ENROLLMENT

 THE NITSCHÉ GROUP			 EQUITABLE	 MetLife
	CURRENT	RENEWAL	OPTION 1	OPTION 2
Per \$100 Monthly Covered Payroll Rate	\$0.590	\$0.590	\$0.473	\$0.282
Estimated Monthly Premium	\$476.45	\$476.45	\$440.77	\$263.00
Estimated Annual Premium	\$5,717	\$5,717	\$5,289	\$3,153
Rate Change		0.0%		
Definition of Disability	During the first 36 months you are limited to performing the material and substantial duties of your regular occupation due to sickness or injury; or you have 20% or more loss of indexed monthly earnings due to same sickness or injury		Residual	Due to sickness or accidental injury you are receiving Appropriate Care and Treatment and during next 24 months is unable to earn more than 80% of predisability earnings at own occupation for any employer in local economy. After such period is unable to earn more than 60% of predisability earnings at any employer in local economy at any occupation you are qualified
Monthly Benefit Amount	60%		60%	60%
Maximum Weekly Benefit	\$6,000		\$6,000	\$6,000
Elimination Period	90 days		90 days	90 days or until end of STD max benefit period
Benefit Duration	Before age 62, payable up to *SSNRA. At/after 62, paid per benefit duration schedule		ADEA1 (Age Discrimination in Employment Act) with *SSNRA	RBD (Reducing Benefit Duration) to *SSNRA
Rehabilitation Incentives	Included		Included	Included
Employee Assistance Program	Included		Included; 3 face-to-face sessions	Standard Option; 1-5 sessions
Emergency Travel Assistance	Included			

*SSNRA: Social Security Normal Retirement Age

Agenda

Item #11

Discussion Only:

FY2027 Proposed
Budget and Rates

FY 2027

Proposed

Budget

Bastrop County Water Control and Improvement District #2
2027 Proposed Budget

	2026 CYE as of	2026	2027	
	September 2026	Budget	Proposed	Notes
WATER				
Revenue:				
Irrigation-Usage	\$ 725	\$ 500	\$ 500	
Water Late Charge Income	43,497	35,000	40,000	
Water Line Bore	34,750	35,000	40,000	
Capital Reserve Fee	250,570	240,000	245,000	
Copies & Faxes	-	100	-	Remove
Interest-Bond	263,872	320,000	300,000	
Maps Sold	-	100	-	Remove
Office Rents	7,275	7,500	7,500	
Pools Fees	300	300	300	
Reconnect Fee	13,527	25,000	25,000	
TV Tap Fees	383,000	360,000	370,000	
TV Water Sales	2,182,292	2,000,000	2,200,000	
Bulk Water Sales - Commercial Water Sales	-		50,000	
Interest-Investments	28,200	30,000	30,000	
Other Miscellaneous Revenues	2,566	5,000	5,000	
Backflow Inspections Collected	-	6,000	-	Remove
Returned Check Fee	1,910	5,000	2,500	
Total Revenues	\$ 3,212,484	\$ 3,069,500	\$ 3,315,800	
Expense:				
<u>Payroll and Taxes</u>				
Salaries	\$ 586,103	\$ 500,000	\$ 500,000	
Holidays	46,728	45,000	41,000	
Annual Leave	55,679	42,000	75,000	
Sick	24,932	30,000	21,000	
Over Time	21,749	20,000	20,000	
On Call Pay	4,919	7,000	6,000	
Double Time	4,690	3,500	5,000	
Personal Time	3,357	4,000	4,000	
Bereavement	1,538	2,000	2,000	
Birthday Pay	4,217	3,500	3,000	
Jury Duty Pay	300	300	300	
Longevity Pay	8,250	11,000	11,000	
FICA Taxes	60,000	60,000	60,000	
FUTA	2,000	2,000	2,000	
SUI	4,000	4,000	4,000	
Total Payroll and Taxes	\$ 828,462	\$ 734,300	\$ 754,300	
<u>Benefits and Insurance</u>				
Retirement-Life	\$ 3,750	\$ 170,000	\$ 150,000	
Health Insurance-Other Medical	7,500	40,000	30,000	
Insurance-Dental	14,218	13,000	14,000	
Insurance-Life	5,322	7,000	6,000	
Insurance-Medical	561,043	450,000	550,000	
Insurance-Vision	3,880	4,000	4,000	
Wellness Program	370	500		
Workers' Compensation	4,475	5,000	4,500	
Total Benefits and Insurance	\$ 600,558	\$ 689,500	\$ 758,500	

**Bastrop County Water Control and Improvement District #2
2027 Proposed Budget**

	2026 CYE as of September 2026	2026 Budget	2027 Proposed	Notes
<u>Administrative:</u>				Notes
ProfServ-IT Services - Water	\$ 4,677	\$ 15,000	\$ -	In house
Meter Reading Software Fee	48,290	30,000	40,000	
ProfServ-Answering Service	3,055	2,500	4,800	
Payroll Processing Fee	3,036	4,000	4,500	
Cleaning-Office	1,425	3,500	3,300	
Pest Control	1,554	3,000	2,000	
Legal Fees	9,440	14,000	14,000	
Accounting System (MIP)	4,969	7,500	7,000	
Investment Management Fee	1,400	1,000	1,500	
Auditing Services	25,885	20,000	25,000	
Security Agreement	529	1,200	1,000	
Maint Agreement-Billing System	8,750	35,000	30,000	
Insurance-Property	1,625	6,500	6,500	
Insurance-General Liability	500	2,000	2,000	
Insurance-Vehicle	1,250	5,000	5,000	
Insurance-E&O	501	2,000	2,000	
Insurance-Wells	1,250	5,000	5,000	
Insurance-Bonding	1,488	750	1,000	
Insurance-Misc	7,815	100	5,000	
Travel-Air	-	5,000	1,000	
Travel-Lodging	2,699	4,500	5,500	
Travel-Meals	842	2,500	3,500	
Travel-Rental Car	245	500	500	
Communication-Telephone	5,381	7,500	7,500	
Electricity-Office Bldg	2,067	4,000	4,000	
Postage and Freight	7,290	13,000	13,000	
Communication/Radios	1,696	5,000	4,000	
Fax	-	100	-	Delete
Office Supplies	10,969	10,000	10,000	
Printing	4,338	5,000	5,000	
Advertising	390	500	500	
Internet Services	5,001	6,000	6,500	
Misc. Licenses & Permits	1,122	500	1,000	
Misc-Credit Card Fees	38,022	50,000		Customer will pay
Bank Fees	2,710	10,000	5,000	
Misc-Late Fees	250	500	500	
Mileage Reimbursement	461	1,500	500	
Vehicle Usage	315	1,000	1,000	
Pre-Employment Screening	392	1,000	1,000	
Public Notice	2,123	2,000	2,000	
Dues, Licenses, Subscriptions	5,459	5,000	5,000	
Computer Supplies / Equipment	5,930	5,000	5,000	
Computer Expense	3,750	15,000	10,000	
Janitorial Supplies	63	250	250	
Misc. Office	729	1,000	1,000	
Election Costs	75	1,500	-	None expected in '27
Education/Training	2,522	3,000	3,500	
Total Other Administrative	\$ 232,797	\$ 318,900	\$ 256,350	

Bastrop County Water Control and Improvement District #2
2027 Proposed Budget

	2026 CYE as of September 2026	2026 Budget	2027 Proposed	Notes
Operations				Notes
Yard Maintenance-Mowing	\$ 6,325	8,500	\$ 8,500	
Labor-Service Lines & Taps	2,931	10,000	5,000	
Fuel, Gasoline and Oil	25,292	40,000	40,000	
Garbage Removal	2,514	4,000	4,000	
Electricity-Wells	38,258	55,000	50,000	
Electricity-Maint Bldg	2,132	4,000	4,000	
Water Service	26,795		40,000	
Cleaning-Maint Bldg	3,313	5,000	5,000	
Equipment Rental	2,500	10,000	5,000	
R&M-Equipment	26,384	40,000	40,000	
R&M-Well Maintenance	75,397	25,000	50,000	
R&M-Vehicles	26,975	30,000	30,000	
Repairs-Contracted	2,182	5,000	5,000	
Line Repairs	33,475	500	30,000	
R&M-Backflow Inspection	1,250	5,000	5,000	
Building Maintenance & Repairs	5,834	10,000	10,000	
Water Samples	5,875	5,000	5,000	
Water Well Admin Service Fee	10,000	15,000	20,000	
TCEQ Fees	2,500	10,000	10,000	
Damage Claim	1,250	5,000	5,000	
Filing Fees	125	500	500	
Meter Testing	313	250	400	
License	1,283	2,500	2,000	
OP Supplies-Hand Tools	4,730	5,000	5,000	
OP Supplies-Uniforms	3,594	10,000	10,000	
Meters & Supplies	31,282	25,000	30,000	
OP Supplies-Chemicals	16,581	30,000	25,000	
Safety Supplies	6,760	7,000	8,000	
Small Equipment Purchase	3,750	5,000	4,000	
Materials	71,916	70,000	80,000	
Miscellaneous Services	500	2,000	2,000	
Activated Carbon - Water	-	50,000	-	Not anticipated in '27
Depreciation Expense	150,000	150,000	150,000	
Total Operations	\$ 592,016	\$ 644,250	\$ 688,400	
Total Expenses	\$2,253,834	\$2,386,950	\$2,457,550	
Net Ordinary Income	\$958,650	\$682,550	\$858,250	
Debt Service				
Interest Expense Bonds	\$ 156,827	\$ 87,850	\$ 150,000	
2023 Bond Debt Service	220,000	220,000	220,000	
2021 Bond Debt Service	460,000	460,000	460,000	
Total Debt Service	\$ 836,827	\$ 767,850	\$ 830,000	

**Bastrop County Water Control and Improvement District #2
2027 Proposed Budget**

	2026 CYE as of September 2026	2026 Budget	2027 Proposed	Notes
(Note: Not Bond Funds)				
<u>Capital Outlay/Projects</u>				Notes
Capital Outlay	\$ -	\$ -	\$ 19,750	
Capital Outlay-Culverts	-	-	-	
Capital Outlay - Line Extension	44,000	-	-	
Capital Outlay - Water Tank	-	123,200	-	
Capital Outlay -Water Wells	-	-	-	
Capital Outlay - Buildings	-	-	-	
Capital Outlay - Equipment	-	-	-	
Capital Outlay - Vehicles	39,480	-	-	
Total Capital Outlay Projects	\$ 83,480	\$ 123,200	\$ 19,750	
Revenue Over (Under) Expenditures	\$38,343	(\$208,500)	\$8,500	

Draft

Bastrop County Water Control and Improvement District #2
2027 Proposed Budget

	2026 CYE as of September 2026	2026 Budget	2027 Proposed	Notes
WASTEWATER				
Revenue:				Notes
Wastewater Fees	\$ 693,937	\$ 900,000	\$ 920,000	
Wastewater Tap Fees	456,477	450,000	550,000	
Wastewater Bore	23,750	25,000	30,000	
Commercial Fees	25,766	35,000	35,000	
Debt Service Reserve Fee	72,326	90,000	90,000	
Interest-Investments	22,399	60,000	40,000	
Total Revenues	\$ 1,294,654	\$ 1,560,000	\$ 1,665,000	

Expenses:

Administration

Salaries & Wages - Wastewater	\$ 149,390	\$ 220,000	\$ 360,000	
Salaries & Wages - Holidays - Wastewater	10,582	10,000	27,000	
Salaries & Wages - Sick - Wastewater	5,958	10,000	14,000	
Salaries & Wages - Overtime - Wastewater	3,611	5,000	5,000	
Salaries & Wages - On Call Pay - Wastewater	1,095	2,000	2,000	
Salaries & Wages - Double Time - Wastewater	1,107	1,000	1,000	
Medical	250	1,000	1,000	
Workers' Compensation	3,225	5,000	5,000	
Legal Fees	1,618	5,000	4,000	
Accounting Services	4,744	7,500	7,000	
Auditing Services	23,070	10,000	20,000	
Cleaning-Office	2,063	3,300	3,000	
Travel-Lodging	250	1,000	2,000	
Travel-Rental Car	125	500	500	
Travel-Meals	125	500	1,500	
Communication-Telephone	2,081	2,500	2,500	
Insurance-Property	250	1,000	1,000	
Insurance-General Liability	250	1,000	1,000	
Insurance-Vehicle	250	1,000	1,000	
Insurance-E&O	250	1,000	1,000	
Insurance-Misc	250	1,000	1,000	
Office Supplies	1,233	2,000	2,000	
Education/Training	1,722	3,000	3,000	
Total Administration	\$ 213,498	\$ 294,300	\$ 465,500	

Bastrop County Water Control and Improvement District #2
2027 Proposed Budget

	2026 CYE as of	2026	2027	
	September 2026	Budget	Proposed	Notes
WASTEWATER				
Operations				Notes
Yard Maintenance-Mowing	\$ 6,266	\$ 8,500	\$ 8,500	
Contract Labor	5,000	20,000	20,000	
Labor-Service Lines & Taps	2,500	10,000	1,000	
Fuel, Gasoline and Oil	25,174	40,000	40,000	
Electricity-Lift Station	3,711	6,000	6,000	
Wastewater Service	146,703	190,000	195,000	
Equipment Rental	732	2,500	2,500	
R&M-Equipment	20,786	15,000	20,000	
R&M-Lift Station-WW	50,271	10,000	20,000	
R&M-Vehicles	23,153	15,000	20,000	
R&M - Buildings	5,962	20,000	10,000	
R&M - Grinder Pump	87,645	40,000	100,000	
Tools And Equipment	500	2,000	2,000	
Op Supplies - Hand Tools	3,412	1,500	3,500	
Miscellaneous Services	250	1,000	1,000	
TCEQ Fees	875	3,500	3,500	
Filing Fees	588	750	750	
Line Repairs	1,560	-	1,000	
License	188	750	500	
Lift Station Admin Service Fee	375	1,500	1,500	
OP Supplies-Uniforms	1,514	1,500	1,500	
Safety Supplies	6,256	5,000	5,000	
Small Equipment Purchase	375	1,500	1,500	
Materials	58,686	70,000	80,000	
Total Operations	\$ 452,483	\$ 466,000	\$ 544,750	
Total Expenses	\$ 665,981	\$ 760,300	\$ 1,010,250	
Net Ordinary Income	\$ 628,674	\$ 799,700	\$ 654,750	
Debt Service				
Interest Expense	54,654	\$ 69,000	\$ 70,000	
2016 Bond Debt Service	230,000	315,000	315,000	
Total Debt Service	\$ 284,654	\$ 384,000	\$ 385,000	
Capital Outlay/Projects				
Capital Outlay - Systems	\$ -	\$ -	\$ 19,750	
Capital Outlay - Equipment	-	-	-	
Capital Outlay -Line Extensions	-	-	-	
Capital Outlay-Grinder Pumps	142,692	150,000	250,000	
Capital Outlay- Vehicles	20,001	-	-	
Total Capital Outlay/Projects	\$ 142,692	\$ 150,000	\$ 269,750	
Revenue Over (Under) Expenditures	\$ 201,328	\$ 265,700	\$ -	

FY 2027

Proposed

Rates

&

Fees

Bastrop County Water Control and Improvement District #2
Rate Design Option 2

Residential Rate Summary				
		Current	Proposed	Variance
Base Rate	5/8x3/4" Meter	\$ 35.53	\$ 37.00	\$ 1.47
	3/4" Meter	\$ 46.35	\$ 48.30	\$ 1.95
	1" Meter	118.13	123.00	4.87
	1 1/2" Meter	236.25	246.00	9.75
	2" Meter	378.00	393.60	15.60
Tier I	0-3,000 gals	\$ 4.87	\$ 5.05	\$ 0.18
Tier II	3,001-5,000 gals	5.70	6.00	0.30
Tier III	5,001-10,000 gals	6.28	6.75	0.47
Tier IV	10,001-20,000 gals	7.27	7.75	0.48
Tier V	20,001-30,000 gals	7.76	8.15	0.39
Tier VI	30,001 - Over gals	8.18	8.60	0.42
	Water Capital Reserve Fee	\$ 8.50	\$ 8.50	
	Lost Pines Groundwater Dist Fee	\$ 0.71	0.71	
	Water TCEQ Fee	0.50%	0.50%	

Bill Impact - Water						
	Usage	Current	Proposed	Variance	% Change	Annual Change
	0 gals	\$ 44.92	\$ 46.40	\$ 1.48	3.3%	\$ 17.73
	3,000 gals	59.60	61.62	2.02	3.4%	24.24
	5,000 gals	71.06	73.68	2.62	3.7%	31.48
	10,000 gals	102.61	107.60	4.98	4.9%	59.82
	20,000 gals	175.68	185.49	9.81	5.6%	117.71
	30,000 gals	253.67	267.39	13.73	5.4%	164.74
	50,000 gals	418.08	440.25	22.17	5.3%	266.04
Residential Wastewater Revenue						
		Current	Proposed	Variance	% Change	
Total Bill		\$ 90.41	\$ 90.41	\$ -	0.0%	
Base Rate		\$ 81.50	\$ 81.50			
WW Capital Reserve Fee		8.50	8.50			
WW TCEQ Fee		0.50%	0.50%			

Assumptions	
* Slight Increase to Base Rate	
* Equal increases in tiered rates	
* Bulk Rate for Non-Residential Customers	

Bastrop County Water Control and Improvement District #2
Rate Design Option 2

Commercial Rate Summary				
		Current	Proposed	Variance
Base Rate	5/8x3/4" Meter	\$ 35.53	\$ 37.00	\$ 1.47
	3/4" Meter	46.35	48.30	\$ 1.95
	1" Meter	118.13	123.00	4.87
	1 1/2" Meter	236.25	246.00	9.75
	2" Meter	378.00	393.60	15.60
Tier I	0-3,000 gals	\$ 4.87		
Tier II	3,001-5,000 gals	5.70		
Tier III	5,001-10,000 gals	6.28		
Tier IV	10,001-20,000 gals	7.27		
Tier V	20,001-30,000 gals	7.76		
Tier VI	30,001 - Over gals	8.18		
	Commercial Rate		\$ 7.97	
	Water Capital Reserve Fee	\$ 8.50	\$ 8.50	
	Lost Pines Groundwater Dist Fee	\$ 0.71	0.71	
	Water TCEQ Fee	0.50%	0.50%	

Commercial Bill Impact - Water						
Usage	Current	Proposed	Variance	% Change	Annual Change	
0 gals	\$ 44.92	\$ 46.44	\$ 1.52	3.4%	\$ 18.27	
3,000 gals	59.60	70.47	10.87	18.2%	130.43	
5,000 gals	71.06	86.49	15.43	21.7%	185.19	
10,000 gals	102.61	126.54	23.93	23.3%	287.10	
20,000 gals	175.68	206.64	30.96	17.6%	371.54	
30,000 gals	253.67	286.74	33.07	13.0%	396.89	
50,000 gals	418.08	446.93	28.85	6.9%	346.15	

Commercial Wastewater Bill Impact					
	Current	Proposed	Variance	% Change	
Total Bill	\$ 90.41	\$ 90.41	\$ -	0.0%	
Base Rate	\$ 81.50	\$ 81.50			
WW Capital Reserve Fee	8.50	8.50			
WW TCEQ Fee	0.50%	0.50%			

Assumptions	
* Slight Increase to Base Rate	
* Equal increases in tiered rates	
* Commercial Rate for Non-Residential Customers	

2027 Proposed Water & Wastewater Rate & Fee Schedule

General Fee Schedule

<u>Type of Fee</u>	<u>Current</u>	<u>Proposed</u>
Water/Wastewater Bore – up to 2"	\$1,750	\$2,500
Water/Wastewater Bore – 3"	\$-----	\$3,500
Cut-Across Fee	\$1,250	\$1,750
Irrigation Permit	\$75	\$75
Pool Permit	\$75	\$75
Returned Check/NSF	\$30	\$30
Service Trip Charges	\$75	\$75
Administration Fee (Disconnects)	\$75	\$75
Cut lock fee	\$250	\$250
Move meter charge	\$750	\$750
Fire Hydrant Installation	\$4,250	\$6,500
Bulk Meter Installation	\$100	\$250
Bulk Meter Rate per 1,000	Current Tiered	\$7.97

Hourly Fee Schedule

<u>Type of Fee</u>	<u>Current</u>	<u>Proposed</u>
W/WW Personnel w/o equipment*	\$75.00	\$95.00 per hour / person
W/WW Personnel w/ equipment*	\$150.00	\$175.00 per hour / person

*Equipment to be defined as backhoe, track loader, roller, excavator, grader or any other large piece of equipment, that has to be driven or trailered to the work site.

~ Moving to a cashless office:

When Patricia was at the TRWA Office Professional's Conference, she was speaking with several utility office representatives and an office manager about their payment procedures. She learned that all three utility offices no longer accept cash and have been cashless since about 2020–2021, around the COVID-19 pandemic. The transition to a cashless system has significantly improved their end-of-day daily closing and deposit processes.

As we prepare to begin passing the credit card processing fees on to customers, we would like to consider transitioning to a cashless utility office.

Below are several benefits to making this change.

- **Improved security:** Reducing the amount of cash kept in the office; like when builders make large payments, such as \$10,000 or more for wastewater taps and \$4,500 for water taps. Usually, they wipe us out of our small bills, because they pay with \$100 bills and we check all bills with the counterfeit pen. We make an extra trip to bank because we do not like having that much cash in the office.
- **Reduced human error:** Minimizing discrepancies and confusion when counting cash and preparing daily deposits. We have had this happen before and takes time to back track who took what since we have one cash drawer.
- **Fraud and theft prevention:** Reducing the risks associated with handling and storing cash.
- **Simplified end of day closing procedures:** Making end-of-day reconciliation and deposits more efficient for the office.
- **Improved financial tracking:** Maintaining clearer payment records which greatly helps with audits. We can pull up reports and have a record of the transaction without having a cash drawer record.

~Yesterday was a good example of why I believe this change is worth considering. A builder paid \$6,250.00 in cash for a water tap and bore fee. At the end of the day, there was some confusion during the closing process and I assisted the office with preparing the deposit. Given that cash handling has presented challenges in the past, this situation reinforced my interest in exploring a cashless office.

Customers would still have several payment options available, including credit cards, money orders, checks, website, and the automated phone payment system.

We would provide advance notice of the change starting tomorrow by posting signs in the lobby and sending an informational email to customers, allowing them time to prepare for the January 1, 2027 transition.

With the Districts transition to no longer absorbing the credit card processing fees, we may see an increase in cash payments, which will result in larger cash balances in the cash drawer and more complicated end-of-day deposits. Transitioning to a cashless office system could help us avoid these additional challenges.

Cash and check payments for 2025 and 2026:

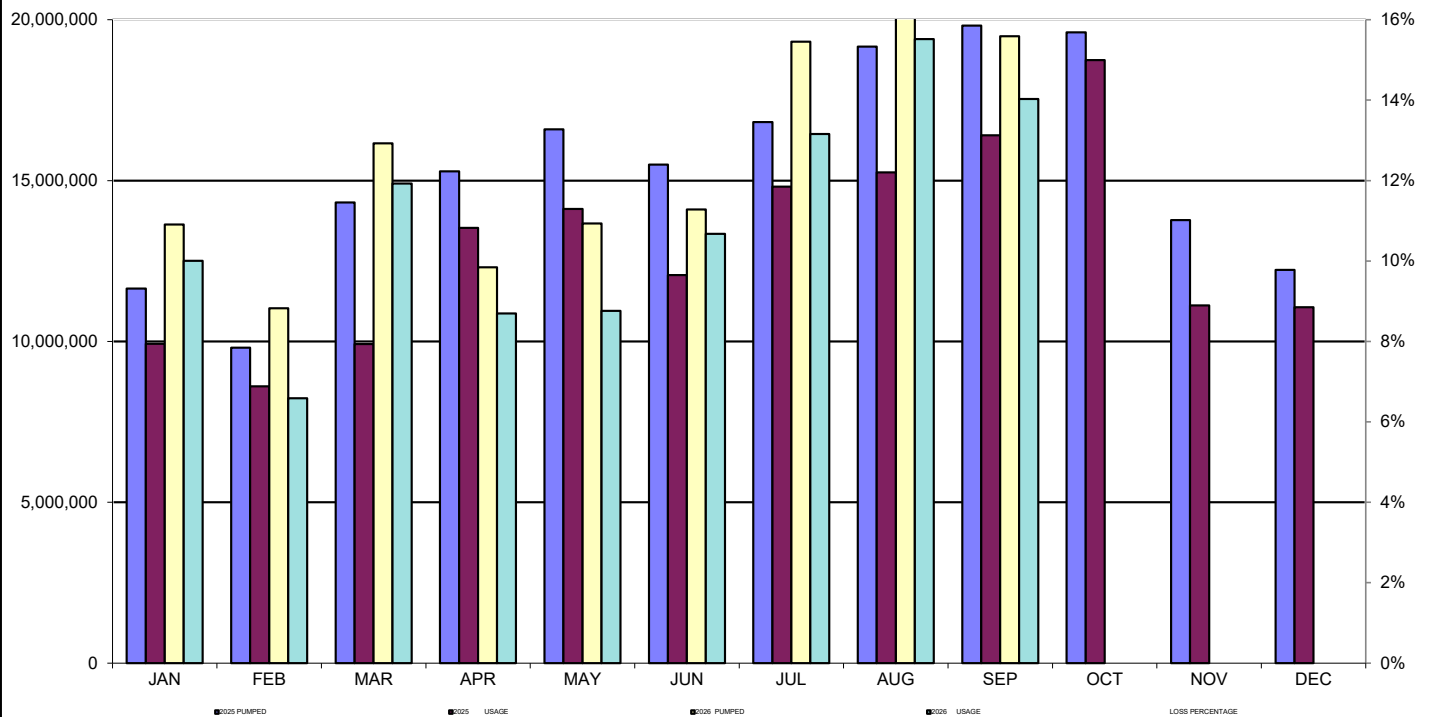
	2025		2026	
<u>MONTH</u>	<u>CASH</u>	<u>CHECK</u>	<u>CASH</u>	<u>CHECK</u>
JANUARY	\$ 2,604.71	\$ 58,320.44	\$ 2,371.05	\$ 101,369.19
FEBRUARY	\$ 6,394.10	\$ 53,578.76	\$ 2,688.91	\$ 92,984.32
MARCH	\$ 17,580.77	\$ 34,477.51	\$ 2,234.40	\$ 59,141.16
APRIL	\$ 1,533.47	\$ 38,113.19	\$ 2,345.93	\$ 106,836.63
MAY	\$ 2,034.95	\$ 71,817.21	\$ 5,200.80	\$ 49,993.05
JUNE	\$ 1,553.88	\$ 109,671.14	\$ 2,136.80	\$ 70,376.59
JULY	\$ 10,858.06	\$ 36,238.26	\$ 7,385.09	\$ 92,498.14
AUGUST	\$ 6,084.84	\$ 44,612.84	\$ 991.68	\$ 41,248.04
SEPTEMBER	\$ 2,161.97	\$ 65,385.82	\$ 1,376.71	\$ 23,902.47
OCTOBER	\$ 2,003.40	\$ 35,346.81	\$ -	\$ -
NOVEMBER	\$ 1,737.59	\$ 71,003.57	\$ -	\$ -
DECEMBER	\$ 1,838.22	\$ 35,238.59	\$ -	\$ -

Board thoughts and discussion.

Misc Reports

Consumption Report

MONTH	2025 PUMPED WATER	2025 USAGE OF WATER	2026 PUMPED WATER	2026 USAGE OF WATER	2026 PUMPED UNBILLED	ACTIVE METERS	LOSS PERCENTAGE %
JAN	11,644,829	9,929,979	13,634,738	12,507,970	797,340	2,453	2%
FEB	9,804,440	8,605,351	11,032,157	8,233,087	1,124,550	2,463	15%
MAR	14,316,694	9,915,235	16,160,071	14,909,761	996,275	2,459	2%
APR	15,289,055	13,530,994	12,302,753	10,867,224	1,017,925	2,472	3%
MAY	16,589,422	14,115,350	13,664,992	10,953,128	1,516,911	2,464	9%
JUN	15,499,315	12,062,500	14,105,324	13,347,815	780,530	2,467	0%
JUL	16,816,336	14,814,711	19,320,757	16,446,450	1,098,000	2,490	9%
AUG	19,163,468	15,252,108	21,091,292	19,394,245	1,780,957	2,481	0%
SEP	19,816,181	16,404,569	19,482,257	17,535,742	1,305,610	2,511	3%
OCT	19,603,392	18,745,991					
NOV	13,768,497	11,116,008					
DEC	12,222,495	11,064,330					
TOTALS	184,534,124	155,557,126	140,794,341	124,195,422	10,418,098		



SEPTEMBER 2026

BCWCID#2

Re-Cap of Water Tap Applications

WATER TAPS:

2026 Complete.....	68
2026 Pending	5
2025 Complete.....	90
2024 Complete.....	99
2023 Complete.....	78
2022 Complete.....	117
2021 Complete.....	112
2020 Complete.....	119
2019 Complete.....	96
2018 Complete.....	96
2017 Complete.....	78
2016 Complete	88
2015 Complete	60
2014 Complete	39
2013 Complete.....	35
2012 Complete.....	37
2011 Complete.....	42
2010 Complete.....	49
2009 Complete.....	43
2008 Complete.....	35
2007 Complete.....	47
2006 Pending.....	1 (Sac-N-Pac)
2006 Complete.....	25
2005 Complete.....	26
2004 Complete.....	39
2003 Complete.....	72
2002 Complete.....	113

OCTOBER 2026

BCWCID#2

Re-Cap of Wastewater Tap Applications

WASTEWATER TAPS:

2026 Complete.....	42
2026 Pending	2
2025 Complete.....	38
2024 Complete.....	47
2023 Complete.....	32
2022 Complete.....	35
2021 Complete.....	34
2020 Complete.....	43
2019 Complete.....	34
2018 Complete.....	52
2017 Complete	35
2016 Complete	40
2015 Complete	32
2014 Complete	26

Active WasteWater Customers: 1006