Calhoun County Groundwater Conservation District Annual Budget

Fiscal Year 2017 - 2018

Version: Final

Public Hearing: September 20, 2017

Adopted: September 20, 2017

Annual Budget Requirements under Texas Water Code 36.154

Sec. 36.154. ANNUAL BUDGET.

- a) The board shall prepare and approve an annual budget.
- b) The budget shall contain a complete financial statement, including a statement of:
 - a. the outstanding obligations of the district;
 - b. the amount of cash on hand to the credit of each fund of the district;
 - c. the amount of money received by the district from all sources during the previous year;
 - d. the amount of money available to the district from all sources during the ensuing year;
 - e. the amount of the balances expected at the end of the year in which the budget is being prepared;
 - f. the estimated amount of revenues and balances available to cover the proposal budget; and
 - g. the estimated tax rate or fee revenues that will be required.
- c) The annual budget may be amended on the board's approval.

Outstanding Obligations of the District (Texas Water Code 36.154(b)(1))

As of August 1, 2017, the District has no debt obligations.

Amount of Cash on Hand by Fund (Texas Water Code 36.154(b)(2))

As of August 1, 2017, the District cash or cash equivalent balances were as follows:

Fund	Purpose	Current Balance
Reserve	Committed to Contingencies	\$0
Operating	Committed to District Operation in FY16-17	\$540,841
	Total:	\$540,841

Amount of Money Received by the District during Previous Year (Texas Water Code 36.154(b)(3))

The District received the following money during Fiscal Year 2016-2017:

Revenue Account	Received Money
Tax Collections Income	\$339,267.22
Interest Income	\$277.37
Total:	\$339,544.59

Amount of Money Available to the District during the Ensuing Year (Texas Water Code 36.154(b)(4))

As of August 1, 2017, the District had the following amounts of money available for Fiscal Year 2016-2017:

Fund	Purpose	Available Money
Reserve	Committed to Legal Contingencies	\$0
Operating	Beginning Balance:	\$303,787
Operating	Revenue:	\$339,544
Operating	Expenditures:	\$102,490
	Total:	\$540,841

Amount of the Expected Balances at the End of the Fiscal Year (Texas Water Code 36.154(b)(5))

The District projects the following fund balances at the end of Fiscal Year 2016-2017:

Fund	Purpose	Expected Balances at End of Fiscal Year
Reserve	Committed to Contingencies	\$0
Operating	Committed to District Operation in FY15-16	\$510,390
	Total:	\$510,390

Estimated Amount of Revenues and Balances Available for Proposed Budget

(Texas Water Code 36.154(b)(6))

The District estimates a total fund balance of \$510,390 at the end of Fiscal Year 2016-2017.

The District estimates the balance of the Operating Fund at the end of Fiscal Year 2016-2017 to be \$510,390.

The District estimates revenue from sources other than tax revenue such as interest income in Fiscal Year 2017-2018 to be \$1,050.

Estimated Required Tax Rate (Texas Water Code 36.154(b)(7))

The District anticipates expenditures in Fiscal Year 2017-2018 equal to \$325,900.

The District estimates that a 2017 tax rate of \$0.010000/\$100 of taxable value is required for Fiscal Year 2017-2018. The 2017 tax levy is estimated to be \$346,034.00.

Program	Expense Category	FY17 Adopted Operating Budget		Proposed FY18 Operating Budget
1000 - Administration -	110 - Employee Wages -			
Personnel and Benefits	Managerial	\$0.00	\$42,000.00	
1000 - Administration -	120 - Employee Wages -			
Personnel and Benefits	Technicial	\$0.00	\$0.00	
1000 - Administration -	130 - Employee Wages -			
Personnel and Benefits	Administrative	\$40,000.00	\$0.00	
1000 - Administration -	140 - Employee Benefits -			
Personnel and Benefits	Health	\$3,000.00	\$3,000.00	
1000 - Administration -	150 - Employee Benefits -			
Personnel and Benefits	Retirement	\$3,000.00	\$3,000.00	
1000 - Administration -	160 - Employment Fees - Social			
Personnel and Benefits	Security and Medicare	\$2,750.00	\$3,500.00	
1000 - Administration -	170 - Employment Fees - State			
Personnel and Benefits	Unemployment	\$750.00	\$1,500.00	
1000 - Administration -	190 - Employment Deductions			
Personnel and Benefits	and Withholdings	\$0.00	\$0.00	
1200 - Administration -				
Election Management	210 - Legal Services	\$1,000.00	\$0.00	
1200 - Administration -	220 - Professional and			
Election Management	Technical Services	\$5,000.00	\$0.00	
1200 - Administration -				
Election Management	310 - Supplies	\$100.00	\$0.00	
1200 - Administration -	500 - Public Notices and			
Election Management	Publications	\$200.00	\$0.00	
1200 - Administration -				
Election Management	900 - Miscellaneous	\$0.00	\$0.00	

Program	Expense Category	FY17 Adopted Operating Budget	FY18 Manageme nt Budget Request	Proposed FY18 Operating Budget
1300 - Administration -	040 - - 0 - -	#4 000 00	#4 000 00	
Financial Management 1300 - Administration -	210 - Legal Services 220 - Professional and	\$1,000.00	\$1,000.00	
		¢25 000 00	#25 000 00	
Financial Management 1300 - Administration -	Technical Services 220 - Professional and	\$25,000.00	\$25,000.00	
	Technical Services	\$0.00	\$0.00	
Financial Management 1300 - Administration -	220 - Professional and	φυ.υυ	φυ.υυ	
Financial Management	Technical Services	\$0.00	\$0.00	
1300 - Administration -	Technical Services	φυ.υυ	φυ.υυ	
Financial Management	310 - Supplies	\$0.00	\$300.00	
Thansa wanagement	ото Сарріїсь	Ψ0.00	ψ500.00	
1300 - Administration -	340 -			
Financial Management	Membership/Dues/Subscriptions	\$700.00	\$350.00	
1300 - Administration -	500 - Public Notices and	4. 55166	\$255.00	
Financial Management	Publications	\$1,000.00	\$500.00	
1300 - Administration -		. ,		
Financial Management	900 - Miscellaneous	\$0.00	\$0.00	
1400 - Administration -		•		
Information Management	210 - Legal Services	\$1,000.00	\$1,000.00	
1400 - Administration -	220 - Professional and	·		
Information Management	Technical Services	\$5,000.00	\$5,000.00	
1400 - Administration -				
Information Management	310 - Supplies	\$500.00	\$500.00	
1400 - Administration -	330 - Training and Travel			
Information Management	Expenses	\$0.00	\$0.00	

Program	Expense Category	FY17 Adopted Operating Budget	FY18 Manageme nt Budget Request	Proposed FY18 Operating Budget
1400 - Administration -	340 -			
Information Management	Membership/Dues/Subscriptions	\$500.00	\$250.00	
1400 - Administration -		, , ,	, , ,	
Information Management	350 - Lease	\$0.00	\$0.00	
1400 - Administration -				
Information Management	410 - Equipment	\$0.00	\$0.00	
1400 - Administration -				
Information Management	420 - Software	\$1,500.00	\$1,500.00	
1400 - Administration -				
Information Management	430 - Technology Services	\$7,500.00	\$7,500.00	
1400 - Administration -	450 Maintenance I Bressie	AFOO OO	# 500.00	
Information Management 1400 - Administration -	450 - Maintenance and Repair	\$500.00	\$500.00	
	900 - Miscellaneous	\$0.00	φο οο	
Information Management 1500 - Administration -	900 - Miscellaneous	\$0.00	\$0.00	
Meeting Management	210 - Legal Services	\$0.00	\$0.00	
1500 - Administration -	Legal Dervices	ψυ.υυ	Ψ0.00	
Meeting Management	310 - Supplies	\$500.00	\$500.00	
1500 - Administration -	500 - Public Notices and	4000100	ψοσο.σσ	
Meeting Management	Publications	\$1,000.00	\$1,000.00	
1500 - Administration -		41,01316 6	+ 1,2221 33	
Meeting Management 1600 - Administration -	900 - Miscellaneous	\$0.00	\$0.00	
Operational and				
Performance Management	210 - Legal Services	\$1,000.00	\$1,000.00	

Program	Expense Category	FY17 Adopted Operating Budget		Proposed FY18 Operating Budget
1600 - Administration -	OOO Drafassianaland			
Operational and	220 - Professional and	A4 000 00	# 4 000 00	
Performance Management 1600 - Administration -	Technical Services	\$1,000.00	\$1,000.00	
Operational and	220 Inguitance and Banda	\$0.00	ФО ОО	
Performance Management 1600 - Administration -	230 - Insurance and Bonds	\$0.00	\$0.00	
Operational and				
Performance Management	310 - Supplies	\$1,000.00	\$1,000.00	
1600 - Administration -	ото варриез	Ψ1,000.00	Ψ1,000.00	
Operational and	500 - Public Notices and			
Performance Management	Publications	\$0.00	\$0.00	
1600 - Administration -		·	·	
Operational and				
Performance Management	900 - Miscellaneous	\$0.00	\$0.00	
1700 - Administration -				
Organizational Management	210 - Legal Services	\$10,000.00	\$10,000.00	
1700 - Administration -	220 - Professional and			
Organizational Management	Technical Services	\$0.00		
1700 - Administration -	220 - Professional and			
Organizational Management	Technical Services	\$1,000.00	\$3,000.00	
1700 - Administration -				
Organizational Management	230 - Insurance and Bonds	\$1,500.00	\$1,500.00	
1700 - Administration -	0.40	40 -00 00	00.000.00	
Organizational Management		\$2,500.00	\$3,000.00	
1700 - Administration -	330 - Training and Travel	# F00.00	# 500.00	
Organizational Management	Expenses	\$500.00	\$500.00	

Program	Expense Category	FY17 Adopted Operating Budget	FY18 Manageme nt Budget Request	Proposed FY18 Operating Budget
1700 - Administration -	340 -			
Organizational Management	Membership/Dues/Subscriptions	\$750.00	\$750.00	
1700 - Administration -	·		·	
Organizational Management	350 - Lease	\$7,200.00	\$7,200.00	
1700 - Administration -				
Organizational Management	410 - Equipment	\$1,000.00	\$1,000.00	
1700 - Administration -	500 - Public Notices and			
	Publications	\$500.00	\$500.00	
1700 - Administration -				
Organizational Management	900 - Miscellaneous	\$0.00	\$0.00	
1800 - Administration -				
Program and Project				
Management 1800 - Administration -	310 - Supplies	\$100.00	\$100.00	
Program and Project	000 Missallanassa	***	#0.00	
Management 1900 - Administration -	900 - Miscellaneous	\$0.00	\$0.00	
	210 Logal Sandasa	64 000 00	#2.000.00	
Records Management 1900 - Administration -	210 - Legal Services 220 - Professional and	\$1,000.00	\$2,000.00	
		¢0.00	\$0.00	
Records Management 1900 - Administration -	Technical Services	\$0.00	\$0.00	
Records Management	310 - Supplies	\$500.00	\$500.00	
1900 - Administration -	ото - опрршез	Ψ300.00	ψ500.00	
Records Management	410 - Equipment	\$4,000.00	\$4,000.00	
1900 - Administration -	Ligarpinont	Ψ-1,000.00	ψ-1,000.00	
Records Management	900 - Miscellaneous	\$0.00	\$0.00	

Program	Expense Category			Proposed FY18 Operating Budget
2000 - Groundwater				
Conservation	210 - Legal Services	\$1,000.00	\$1,000.00	
2000 - Groundwater	220 - Professional and			
Conservation	Technical Services	\$0.00	\$2,000.00	
2000 - Groundwater				
Conservation	310 - Supplies	\$500.00	\$500.00	
2000 - Groundwater				
Conservation	320 - Educational Materials	\$2,000.00	\$2,000.00	
2000 - Groundwater	360 - Sponsorships and Cost-			
Conservation	Sharing	\$15,000.00	\$15,000.00	
2000 - Groundwater	360 - Sponsorships and Cost-			
Conservation	Sharing	\$500.00	\$500.00	
2000 - Groundwater	500 - Public Notices and			
Conservation	Publications	\$200.00	\$200.00	
2000 - Groundwater				
Conservation	900 - Miscellaneous	\$0.00	\$0.00	
3000 - Groundwater				
Management	210 - Legal Services	\$5,000.00	\$5,000.00	
3000 - Groundwater	220 - Professional and			
Management	Technical Services	\$20,000.00	\$30,000.00	
3000 - Groundwater				
Management	310 - Supplies	\$500.00	\$500.00	
3000 - Groundwater	330 - Training and Travel			
Management	Expenses	\$2,000.00	\$2,000.00	
3000 - Groundwater	500 - Public Notices and			
Management	Publications	\$2,500.00	\$2,500.00	

Program	Expense Category	FY17 Adopted Operating Budget		Proposed FY18 Operating Budget
3000 - Groundwater				
Management	900 - Miscellaneous	\$0.00	\$0.00	
4000 - Groundwater				
Monitoring	210 - Legal Services	\$1,000.00	\$1,000.00	
4000 - Groundwater	220 - Professional and			
Monitoring	Technical Services	\$5,000.00	\$15,000.00	
4000 - Groundwater				
Monitoring	310 - Supplies	\$0.00	\$0.00	
4000 - Groundwater				
Monitoring	320 - Educational Materials	\$0.00	\$0.00	
4000 - Groundwater	330 - Training and Travel			
Monitoring	Expenses	\$0.00	\$0.00	
4000 - Groundwater	360 - Sponsorships and Cost-	_		
Monitoring	Sharing	\$10,000.00	\$12,000.00	
4000 - Groundwater				
Monitoring	410 - Equipment	\$0.00	\$0.00	
4000 - Groundwater				
Monitoring	410 - Equipment	\$0.00	\$0.00	
4000 - Groundwater				
Monitoring	450 - Maintenance and Repair	\$0.00	\$0.00	
4000 - Groundwater	500 - Public Notices and			
Monitoring	Publications	\$500.00	\$500.00	
4000 - Groundwater				
Monitoring	900 - Miscellaneous	\$0.00	\$0.00	
5000 - Groundwater Policy	210 - Legal Services	\$5,000.00	\$5,000.00	

Program	Expense Category	FY17 Adopted Operating Budget		Proposed FY18 Operating Budget
	220 - Professional and			
5000 - Groundwater Policy	Technical Services	\$5,000.00		
5000 - Groundwater Policy	310 - Supplies	\$100.00	\$100.00	
	330 - Training and Travel			
5000 - Groundwater Policy	Expenses	\$0.00	\$0.00	
	500 - Public Notices and			
5000 - Groundwater Policy	Publications	\$1,000.00		
5000 - Groundwater Policy	900 - Miscellaneous	\$0.00	\$0.00	
6000 - Groundwater				
Protection	210 - Legal Services 220 - Professional and	\$5,000.00	\$5,000.00	
6000 - Groundwater	220 - Professional and			
Protection	Technical Services	\$5,000.00	\$11,000.00	
6000 - Groundwater				
Protection	310 - Supplies	\$1,000.00	\$1,000.00	
6000 - Groundwater	330 - Training and Travel			
Protection	Expenses	\$2,000.00	\$2,000.00	
6000 - Groundwater	360 - Sponsorships and Cost-			
Protection	Sharing	\$10,000.00	\$12,000.00	
6000 - Groundwater	500 - Public Notices and			
Protection	Publications	\$500.00	\$500.00	
6000 - Groundwater				
Protection	900 - Miscellaneous	\$0.00	\$0.00	
7000 - Groundwater				
Research	210 - Legal Services	\$2,000.00	\$2,000.00	
7000 - Groundwater	220 - Professional and			
Research	Technical Services	\$10,000.00	\$12,000.00	

Program	Expense Category	FY17 Adopted Operating Budget	FY18 Manageme nt Budget Request	Proposed FY18 Operating Budget
7000 - Groundwater	040 Ormalia	60.00	#0.00	
Research 7000 - Groundwater	310 - Supplies	\$0.00	\$0.00	
Research	320 - Educational Materials	***	#0.00	
7000 - Groundwater	330 - Training and Travel	\$0.00	\$0.00	
Research	Expenses	\$0.00	Φο οο	
7000 - Groundwater	360 - Sponsorships and Cost-	\$0.00	\$0.00	
Research	Sharing	\$10,000.00	\$12,000.00	
7000 - Groundwater	500 - Public Notices and	ψ10,000.00	\$12,000.00	
Research	Publications	\$500.00	\$500.00	
7000 - Groundwater	T delications	Ψ000.00	φοσο.σσ	
Research	900 - Miscellaneous	\$0.00	\$0.00	
8000 - Groundwater		, , ,	T	
Resource Planning	210 - Legal Services	\$1,000.00	\$2,000.00	
8000 - Groundwater	220 - Professional and			
Resource Planning	Technical Services	\$5,000.00	\$7,000.00	
8000 - Groundwater				
Resource Planning	310 - Supplies	\$500.00	\$500.00	
8000 - Groundwater	330 - Training and Travel			
Resource Planning	Expenses	\$0.00	\$0.00	
8000 - Groundwater	360 - Sponsorships and Cost-			
Resource Planning	Sharing	\$1,500.00	\$2,500.00	
8000 - Groundwater	500 - Public Notices and			
Resource Planning	Publications	\$500.00	\$500.00	
8000 - Groundwater				
Resource Planning	900 - Miscellaneous	\$0.00		
Total		\$266,350.00	\$308,250.00	\$0.00

		FY17	FY18	Proposed
		Adopted	Manageme	FY18
		Operating	nt Budget	Operating
Program	Expense Category	Budget	Request	Budget

Expense Budget Total:	-\$308,250.00
Tax Revenue Total:	\$346,034.00
Interest Income Total:	\$1,050.00
District Fees Total:	\$0.00
Net Change to Reserve Fund:	\$38,834.00