

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

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Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managemen t Budget Request	Proposed FY18 Operating Budget
1300 - Administration - Financial Management	210 - Legal Services	\$1,000.00	\$1,000.00	
1300 - Administration - Financial Management	220 - Professional and Technical Services	\$25,000.00	\$25,000.00	
1300 - Administration - Financial Management	220 - Professional and Technical Services	\$0.00	\$0.00	
1300 - Administration - Financial Management	220 - Professional and Technical Services	\$0.00	\$0.00	
1300 - Administration - Financial Management	310 - Supplies	\$0.00	\$300.00	
1300 - Administration - Financial Management	340 - Membership/Dues/Subscriptions	\$700.00	\$350.00	
1300 - Administration - Financial Management	500 - Public Notices and 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 - Information Management	220 - Professional and Technical Services	\$5,000.00	\$5,000.00	
1400 - Administration - Information Management	310 - Supplies	\$500.00	\$500.00	
1400 - Administration - Information Management	330 - Training and Travel Expenses	\$0.00	\$0.00	

Program	Expense Category	FY17 Adopted Operating Budget	FY18 Manageme nt Budget Request	Proposed FY18 Operating Budget
1400 - Administration - Information Management	340 - 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 - Information Management	450 - Maintenance and Repair	\$500.00	\$500.00	
1400 - Administration - Information Management	900 - Miscellaneous	\$0.00	\$0.00	
1500 - Administration - Meeting Management	210 - Legal Services	\$0.00	\$0.00	
1500 - Administration - Meeting Management	310 - Supplies	\$500.00	\$500.00	
1500 - Administration - Meeting Management	500 - Public Notices and Publications	\$1,000.00	\$1,000.00	
1500 - Administration - Meeting Management	900 - Miscellaneous	\$0.00	\$0.00	
1600 - Administration - Operational and Performance Management	210 - Legal Services	\$1,000.00	\$1,000.00	

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Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managemen t Budget Request	Proposed FY18 Operating Budget
1600 - Administration - Operational and Performance Management	220 - Professional and Technical Services	\$1,000.00	\$1,000.00	
1600 - Administration - Operational and Performance Management	230 - Insurance and Bonds	\$0.00	\$0.00	
1600 - Administration - Operational and Performance Management	310 - Supplies	\$1,000.00	\$1,000.00	
1600 - Administration - Operational and Performance Management	500 - Public Notices and 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 - Organizational Management	220 - Professional and Technical Services	\$0.00		
1700 - Administration - Organizational Management	220 - Professional and Technical Services	\$1,000.00	\$3,000.00	
1700 - Administration - Organizational Management	230 - Insurance and Bonds	\$1,500.00	\$1,500.00	
1700 - Administration - Organizational Management	310 - Supplies	\$2,500.00	\$3,000.00	
1700 - Administration - Organizational Management	330 - Training and Travel Expenses	\$500.00	\$500.00	

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Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managemen t Budget Request	Proposed FY18 Operating Budget
1700 - Administration - Organizational Management	340 - 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 - Organizational Management	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	310 - Supplies	\$100.00	\$100.00	
1800 - Administration - Program and Project Management	900 - Miscellaneous	\$0.00	\$0.00	
1900 - Administration - Records Management	210 - Legal Services	\$1,000.00	\$2,000.00	
1900 - Administration - Records Management	220 - Professional and Technical Services	\$0.00	\$0.00	
1900 - Administration - Records Management	310 - Supplies	\$500.00	\$500.00	
1900 - Administration - Records Management	410 - Equipment	\$4,000.00	\$4,000.00	
1900 - Administration - Records Management	900 - Miscellaneous	\$0.00	\$0.00	

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Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managem nt Budget Request	Proposed FY18 Operating Budget
2000 - Groundwater Conservation	210 - Legal Services	\$1,000.00	\$1,000.00	
2000 - Groundwater Conservation	220 - Professional and 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 Conservation	360 - Sponsorships and Cost-Sharing	\$15,000.00	\$15,000.00	
2000 - Groundwater Conservation	360 - Sponsorships and Cost-Sharing	\$500.00	\$500.00	
2000 - Groundwater Conservation	500 - Public Notices and 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 Management	220 - Professional and Technical Services	\$20,000.00	\$30,000.00	
3000 - Groundwater Management	310 - Supplies	\$500.00	\$500.00	
3000 - Groundwater Management	330 - Training and Travel Expenses	\$2,000.00	\$2,000.00	
3000 - Groundwater Management	500 - Public Notices and Publications	\$2,500.00	\$2,500.00	

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Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managemen t Budget Request	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 Monitoring	220 - Professional and 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 Monitoring	330 - Training and Travel Expenses	\$0.00	\$0.00	
4000 - Groundwater Monitoring	360 - Sponsorships and Cost-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 Monitoring	500 - Public Notices and 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	

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Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managemen t Budget Request	Proposed FY18 Operating Budget
5000 - Groundwater Policy	220 - Professional and Technical Services	\$5,000.00	\$7,000.00	
5000 - Groundwater Policy	310 - Supplies	\$100.00	\$100.00	
5000 - Groundwater Policy	330 - Training and Travel Expenses	\$0.00	\$0.00	
5000 - Groundwater Policy	500 - Public Notices and Publications	\$1,000.00	\$1,000.00	
5000 - Groundwater Policy	900 - Miscellaneous	\$0.00	\$0.00	
6000 - Groundwater Protection	210 - Legal Services	\$5,000.00	\$5,000.00	
6000 - Groundwater Protection	220 - Professional and Technical Services	\$5,000.00	\$11,000.00	
6000 - Groundwater Protection	310 - Supplies	\$1,000.00	\$1,000.00	
6000 - Groundwater Protection	330 - Training and Travel Expenses	\$2,000.00	\$2,000.00	
6000 - Groundwater Protection	360 - Sponsorships and Cost-Sharing	\$10,000.00	\$12,000.00	
6000 - Groundwater Protection	500 - Public Notices and 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 Research	220 - Professional and Technical Services	\$10,000.00	\$12,000.00	

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

Program	Expense Category	FY17 Adopted Operating Budget	FY18 Managemen t Budget Request	Proposed FY18 Operating Budget
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Expense Budget Total:	-\$308,250.00
Tax Revenue Total:	<u>\$346,034.00</u>
Interest Income Total:	\$1,050.00
District Fees Total:	<u>\$0.00</u>
Net Change to Reserve Fund:	\$38,834.00