

ORDER ADOPTING THE BUDGET OF  
THE CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Upon motion by Steven Dierschke, seconded by  
Galen Johnson; the attached Budget for the fiscal year October  
1, 2023 through September 30, 2024 is hereby approved and adopted by a vote of 3  
eyes and 0 nays on this 28 day of August of 2023.

Harold P. May  
Signature of Presiding Officer

Harold P. May  
Printed Name of Presiding Officer

ATTEST:

Steven Dierschke  
Signature of Director

Steven Dierschke  
Printed Name of Director

**Calhoun County Groundwater Conservation District  
Annual Operating Budget  
Fiscal Year 2023-2024**

<b>Outstanding Obligations of the District as of June 1 of the Current Year - Debt:</b>	<b>Texas Water Code 36.154(b)(1)</b>
<b>Total:</b>	<b>\$0.00</b>

<b>Amount of Cash on Hand by Fund as of June 1 of the Current Year - Reserve Fund:</b>	<b>Texas Water Code 36.154(b)(2)</b>
<b>as of June 1 of the Current Year - Operating Fund:</b>	<b>\$520,900.00</b>
<b>Total:</b>	<b>\$1,631,000.00</b>

<b>Amount of Money Received by the District during Previous Year</b>	<b>Texas Water Code 36.154(b)(3)</b>
Property Tax Revenue:	\$421,300.00
Interest Income:	\$6,200.00
District Fees:	\$0.00
Miscellaneous Income:	\$0.00
<b>Total:</b>	<b>\$427,400.00</b>

<b>Amount of Money Available to the District during the Ensuing Year as of September 30 of the Previous Calendar Year - Reserve Fund:</b>	<b>Texas Water Code 36.154(b)(4)</b>
<b>as of September 30 of the Previous Calendar Year - Operating Fund:</b>	<b>\$1,524,600.00</b>
<b>Total:</b>	<b>\$301,600.00</b>

<b>Amount of the Expected Balances at the End of the Fiscal Year at the End of the Current Fiscal Year - Operating Fund:</b>	<b>Texas Water Code 36.154(b)(5)</b>
<b>at the End of the Current Fiscal Year - Reserve Fund:</b>	<b>\$459,400.00</b>
<b>Total:</b>	<b>\$1,631,100.00</b>

<b>Estimated Amount of Revenues and Balances Available for Proposed Budget Operating and Reserve Fund Balances:</b>	<b>Texas Water Code 36.154(b)(6)</b>
	<b>\$2,090,400.00</b>

<b>Reserve Fund Commitment Schedule</b>	
Groundwater Conservation	5.00%
Groundwater Management	10.00%
Groundwater Monitoring	25.00%
Groundwater Protection	25.00%
Groundwater Research	5.00%
Groundwater Resource Planning	5.00%
Legal Contingencies	25.00%
<b>Total:</b>	<b>100%</b>

<b>Actual Expenditures of the Preceding Year and Proposed Budget associated with Notices Required by Law to be Published in a Newspaper</b>	<b>Local Government Code 140.0045(a)(1)</b>
Actual Expenditures of the Preceding Fiscal Year:	-\$2,800.00
Budgeted Expenditures of the Current Fiscal Year:	-\$5,900.00
Proposed Expenditures of the Next Fiscal Year:	-\$6,000.00

<b>Actual Expenditures of the Preceding Year and Proposed Budget associated with Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Actions</b>	<b>Local Government Code 140.0045(a)(2)</b>
Actual Revenue of the Preceding Fiscal Year:	\$0.00
Actual Expenditures of the Preceding Fiscal Years:	\$0.00
Budgeted Revenue of the Current Fiscal Year:	\$0.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	-\$5,000.00

<p><b>Calhoun County Groundwater Conservation District</b>  <b>Annual Operating Budget</b>  <b>Fiscal Year 2023-2024</b></p>
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	<b>Estimated Required Tax Rate</b>	<b>Texas Water Code 36.154(b)(7)</b>
	Operating Expense Budget:	-\$359,100.00
	Non-Tax Operating Revenue:	\$23,900.00
	Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$335,300.00
	Required Tax Rate to Avoid Depletion of Reserve Funds:	0.005480

	<b>Tax Rate and Tax Levy</b>	
	Tax Rate for Next Fiscal Year:	0.007000
	Tax Levy for Next Fiscal Year:	\$428,200.00

	<b>Budget Summary</b>	
	Expense Budget:	-\$359,100.00
	Non-Tax Operating Revenue Budget:	\$23,900.00
	Operating Tax Revenue Budget:	\$428,200.00
	Reserve Fund Revenue Budget:	\$0.00
	<b>Operating Budget Balance at the End of the Fiscal Year:</b>	<b>\$92,900.00</b>

**FY2023 - 2024: Budget: Management Recommendation by Program**

	<b>Sum of Budget Recommendation</b>	
<b>Revenue</b>	<b>\$</b>	<b>452,000.00</b>
1001 - Administration - Revenue	\$	452,000.00
<b>Expense</b>	<b>\$</b>	<b>(359,100.00)</b>
1003 - Administration - Technology	\$	(23,900.00)
1004 - Administration - General	\$	(180,600.00)
2000 - Groundwater Conservation	\$	(14,500.00)
3000 - Groundwater Management	\$	(5,000.00)
4000 - Groundwater Monitoring	\$	(115,100.00)
6000 - Groundwater Protection	\$	(12,500.00)
8000 - Groundwater Resource Planning	\$	(7,500.00)
<b>Grand Total</b>	<b>\$</b>	<b>92,900.00</b>

**FY2023 - 2024: Budget: Management Recommendation by Budget Category**

<b>Row Labels</b>	<b>Sum of Budget Recommendation</b>	
<b>Revenue</b>	<b>\$</b>	<b>452,000.00</b>
0120 - Tax Collections	\$	428,200.00
0130 - Interest Income	\$	23,800.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
<b>Expense</b>	<b>\$</b>	<b>(359,100.00)</b>
210 - Legal Services	\$	(25,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(5,000.00)
220 - Professional and Technical Services	\$	(10,000.00)
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(7,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(37,500.00)
226 - Professional and Technical Services - Laboratory	\$	(10,000.00)
227 - Professional and Technical Services - VCGCD	\$	(92,800.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(4,000.00)
315 - Certified Mail and Stamps	\$	(2,500.00)
330 - Training and Travel Expenses	\$	(1,500.00)
350 - Lease	\$	(10,000.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(2,500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	(5,000.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(14,500.00)
380 - Aquifer Monitoring Network Development	\$	(50,000.00)
410 - Equipment - Office	\$	(2,500.00)
415 - Equipment - Field	\$	(30,000.00)
420 - Technology Services - Office Productivity	\$	(3,300.00)
430 - Technology Services - Miscellaneous	\$	(500.00)
432 - Technology Services - Digital Record and Workflow System	\$	(7,300.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(3,000.00)
435 - Technology Services - Phone System	\$	(1,200.00)
436 - Technology Services - Internet	\$	(1,200.00)
450 - Equipment Maintenance and Repair	\$	(5,500.00)
500 - Public Notices and Publications	\$	(6,000.00)
900 - Miscellaneous	\$	(200.00)
<b>Grand Total</b>	<b>\$</b>	<b>92,900.00</b>

**FY2023 - 2024: Budget: Management  
Recommendation by Budget Category**

**Sum of Budget Recommendation**

	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0120 - Tax Collections	\$ 428,200.00								\$ 428,200.00
0130 - Interest Income	\$ 23,800.00								\$ 23,800.00
0143 - District Fees - Permitting	\$ -								\$ -
0145 - District Fees - Enforcement	\$ -								\$ -
0150 - Grants	\$ -								\$ -
0160 - Refunds	\$ -								\$ -
0300 - Reserve Funds	\$ -								\$ -
210 - Legal Services			\$ (25,000.00)						\$ (25,000.00)
215 - Legislative and Administrative Action Representation Services			\$ (5,000.00)						\$ (5,000.00)
220 - Professional and Technical Services			\$ (10,000.00)						\$ (10,000.00)
221 - Professional and Technical Services - Auditor			\$ (10,000.00)						\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor			\$ (7,500.00)						\$ (7,500.00)
223 - Professional and Technical Services - Appraisal District			\$ (7,500.00)						\$ (7,500.00)
225 - Professional and Technical Services - Hydrogeologist					\$ (5,000.00)	\$ (20,000.00)	\$ (5,000.00)	\$ (7,500.00)	\$ (37,500.00)
226 - Professional and Technical Services - Laboratory						\$ (10,000.00)			\$ (10,000.00)

**FY2023 - 2024: Budget: Management  
Recommendation by Budget Category**

**Sum of Budget Recommendation**

	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
227 - Professional and Technical Services - VCGCD			\$ (92,800.00)						\$ (92,800.00)
230 - Insurance and Bonds			\$ (2,300.00)						\$ (2,300.00)
310 - Supplies - Office			\$ (4,000.00)						\$ (4,000.00)
315 - Certified Mail and Stamps			\$ (2,500.00)						\$ (2,500.00)
330 - Training and Travel Expenses			\$ (1,500.00)						\$ (1,500.00)
350 - Lease			\$ (10,000.00)						\$ (10,000.00)
361 - Sponsorships and Cost-Sharing - Well Plugging							\$ (2,500.00)		\$ (2,500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging							\$ (5,000.00)		\$ (5,000.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion				\$ (14,500.00)					\$ (14,500.00)
380 - Aquifer Monitoring Network Development						\$ (50,000.00)			\$ (50,000.00)
410 - Equipment - Office			\$ (2,500.00)						\$ (2,500.00)
415 - Equipment - Field						\$ (30,000.00)			\$ (30,000.00)
420 - Technology Services - Office Productivity		\$ (3,300.00)							\$ (3,300.00)
430 - Technology Services - Miscellaneous		\$ (500.00)							\$ (500.00)
432 - Technology Services - Digital Record and Workflow System		\$ (7,300.00)							\$ (7,300.00)

**FY2023 - 2024: Budget: Management  
Recommendation by Budget Category**

**Sum of Budget Recommendation**

	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
433 - Technology Services - Record Archival System		\$ (800.00)							\$ (800.00)
434 - Technology Services - Website and Email System		\$ (3,000.00)							\$ (3,000.00)
435 - Technology Services - Phone System		\$ (1,200.00)							\$ (1,200.00)
436 - Technology Services - Internet		\$ (1,200.00)							\$ (1,200.00)
450 - Equipment Maintenance and Repair		\$ (500.00)				\$ (5,000.00)			\$ (5,500.00)
500 - Public Notices and Publications		\$ (6,000.00)							\$ (6,000.00)
900 - Miscellaneous		\$ (100.00)				\$ (100.00)			\$ (200.00)
<b>Grand Total</b>	<b>\$ 452,000.00</b>	<b>\$ (23,900.00)</b>	<b>\$ (180,600.00)</b>	<b>\$ (14,500.00)</b>	<b>\$ (5,000.00)</b>	<b>\$ (115,100.00)</b>	<b>\$ (12,500.00)</b>	<b>\$ (7,500.00)</b>	<b>\$ 92,900.00</b>



**FY2023 - 2024: Budget: Management Recommendation**

Total Taxable Value:	\$6,117,283,450
Previous Tax Levy:	\$422,522

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Board Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid a Deficit Budget</i>
Total Taxable Value:	\$6,117,283,450	\$6,117,283,450	\$6,117,283,450	\$6,117,283,450	\$6,117,283,450
Tax Rate per \$100:	0.007200	0.007000	0.007500	0.007000	0.005480
Previous Year Tax Levy:	\$422,522	\$422,522	\$422,522	\$422,522	\$422,522
Computed Tax Levy:	\$440,444	\$428,210	\$458,796	\$428,210	\$335,229
Change in Total Tax Levy:	\$17,922	\$5,688	\$36,274	\$5,688	-\$87,293
Total Tax Levy Increase:	4.24%	1.35%	8.59%	1.35%	-20.66%

**FY2023 - 2024: Budget: Management Recommendation by Item**

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$428,200.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$23,800.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
IT Service - Cyber Security - Kaspersky	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	-\$1,800.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,300.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,500.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	-\$5,800.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$1,500.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$1,500.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - Sparklight	-\$1,200.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - Sparklight	-\$1,200.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	-\$500.00	Expense	1003 - Administration - Technology	450 - Equipment Maintenance and Repair
Public Notices - Elections	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Permitting	-\$5,000.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1003 - Administration - Technology	900 - Miscellaneous
Legal Services - General Consultation	-\$25,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	-\$5,000.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	-\$10,000.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$7,500.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	-\$90,300.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$2,500.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Office General	-\$2,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$2,500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Lease - Office	-\$10,000.00	Expense	1004 - Administration - General	350 - Lease
Equipment - Office	-\$2,500.00	Expense	1004 - Administration - General	410 - Equipment - Office
Sponsorship - Classroom Conservation Curriculum	-\$5,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Conservation and Teacher Professional Development	-\$4,500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$5,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$5,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Monitoring Well Network Development - WellIntell	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$10,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - Land Acquisition and Access	-\$20,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Monitor Well Construction	-\$30,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment - Aquifer Monitoring Well Network Development - WellIntell	-\$30,000.00	Expense	4000 - Groundwater Monitoring	415 - Equipment - Field
Equipment Maintenance and Repair - Groundwater Monitoring	-\$5,000.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	-\$100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous

Evaluation of Data re Investigations			
Sponsorship - Well Plugging	-\$5,000.00 Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Borehole Logging	-\$2,500.00 Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
DFC Development Support	-\$5,000.00 Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
Total	-\$7,500.00 Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
	\$92,900.00		