

Calhoun Groundwater Conservation District

Annual Budget Fiscal Year 2019-2020

Adopted: September 16, 2019

The following information is developed for the purposes of 1) complying with the budgeting requirements established under Texas Water Code 36 and Local Government Code 140, and 2) planning and controlling costs associated with operating the District.

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

As of September 1, 2019, the District has the following outstanding obligations and commitments:

Description	Commitment
Debt	\$0
Open Encumbrances	\$0
Total	\$0

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

As of September 1, 2019, the District has the following cash or cash equivalent balances:

Fund	Balance
Reserve	\$790,220
Operating	\$196,163
Total	\$986,383

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

According to the financial audit for the fiscal year ending September 30, 2018, the District received the following money during Fiscal Year 2017-2018:

Revenue Type	Received Money
Property Tax Revenue	\$352,812
Interest Income	\$1,836
District Fees	\$0
Miscellaneous Income	\$0
Total	\$357,648

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

As of October 1, 2018, the District had the following amounts of money available for the ensuing year:

Fund	Available Funds
Reserve	\$428,887
Operating	\$323,250
Total	\$752,137

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 2018-2019:

Fund	Expected Balances at End of Fiscal Year
Reserve	\$790,220
Operating	\$116,087
Total:	\$906,307

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 \$906,307 at the end of Fiscal Year 2018-2019.

The District estimates the balance of the Reserve Fund at the end of Fiscal Year 2018-2019 to be \$790,220. The District commits the monies of the Reserve Fund, in equal portions, to groundwater conservation, groundwater monitoring, groundwater research, groundwater management, groundwater protections, groundwater planning and legal contingencies with the adoption of this budget.

The District estimates the balance of the Operating Fund at the end of Fiscal Year 2018-2019 to be \$116,087.

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

The District anticipates expenditures in Fiscal Year 2019-2020 equal to \$359,250 under this budget.

The District anticipates revenue from sources other than tax-related sources to be \$1,500 under this budget. The District would require tax-related revenue to exceed \$359,250 to avoid a budget deficit in Fiscal Year 2019-2020 under this budget.

The District estimates that a 2019 tax rate of \$0.0095/\$100 of taxable value is required for Fiscal Year 2019-2020 to avoid a budget deficit and increase the funds of the Reserve Fund. The 2019 tax levy is estimated to be \$385,975. The budget projects an increase of the Reserve Fund by \$28,225 to \$818,445 at the end of Fiscal Year 2019.

Actual Expenditures of the Preceding Year and Proposed Budget associated with Notices Required by Law to be Published in a Newspaper (Local Government Code 140.0045(a)(1))

The District typically incurs costs associated with publishing newspaper notices for budget preparations, rule-making efforts, and permitting activities.

Description	Amount
Total Actual Expenditures of the Preceding Year	\$3,438
Total Proposed Budget	\$7,900

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 (Local Government Code 140.0045(a)(2))

During FY2018-2019, the District participated in a cost-sharing agreement with Calhoun County Groundwater Conservation District, Refugio Groundwater Conservation District, and Texana Groundwater Conservation District.

Description	Amount
Total Actual Expenditures of the Preceding Year	\$2,550
Total Proposed Budget	\$0

Row Labels	Sum of FY2018 - 2019:	Sum of FY2019 - 2020:
	Budget: Adopted	Budget: Management Recommendation
Revenue	\$358,943.00	\$387,475.36
0120 - Tax Collections	\$357,443.00	\$385,975.36
0130 - Interest Income	\$1,500.00	\$1,500.00
0143 - District Fees - Permitting	\$0.00	\$0.00
0145 - District Fees - Enforcement	\$0.00	\$0.00
0150 - Grants	\$0.00	\$0.00
0160 - Refunds	\$0.00	\$0.00
0170 - Delinquent Tax Collections	\$0.00	\$0.00
0180 - Delinquent Tax Penalties and Interest	\$0.00	\$0.00
Expense	(\$329,000.00)	(\$359,250.00)
110 - Employee Wages - Managerial	(\$44,100.00)	\$0.00
130 - Employee Wages - Administrative	\$0.00	\$0.00
140 - Employee Benefits - Health	(\$4,500.00)	\$0.00
150 - Employee Benefits - Retirement	(\$3,400.00)	\$0.00
160 - Employment Fees - Social Security and Medicare	(\$4,000.00)	\$0.00
170 - Employment Fees - State Unemployment	\$0.00	\$0.00
190 - Employment Deductions and Withholdings	\$0.00	\$0.00
210 - Legal Services	(\$37,000.00)	(\$37,000.00)
215 - Legislative and Administrative Action Representation Services	(\$7,000.00)	(\$7,000.00)
220 - Professional and Technical Services	(\$85,000.00)	(\$100,000.00)
221 - Professional and Technical Services - Auditor	(\$8,500.00)	(\$8,500.00)
222 - Professional and Technical Services - Tax Assessor	(\$8,000.00)	(\$8,000.00)
223 - Professional and Technical Services - Appraisal District	(\$1,500.00)	(\$1,500.00)
224 - Professional and Technical Services - Accountant	(\$5,000.00)	(\$5,000.00)
225 - Professional and Technical Services - Hydrogeologist	(\$12,500.00)	(\$12,500.00)
230 - Insurance and Bonds	(\$1,500.00)	(\$1,500.00)
310 - Supplies	(\$7,600.00)	(\$7,600.00)

315 - Certified Mail and Stamps	(\$500.00)	(\$500.00)
320 - Educational Materials	(\$2,000.00)	(\$2,000.00)
330 - Training and Travel Expenses	(\$4,750.00)	(\$4,750.00)
340 - Membership/Dues/Subscriptions	(\$1,050.00)	(\$1,050.00)
350 - Lease	(\$8,700.00)	(\$8,700.00)
360 - Sponsorships and Cost-Sharing	(\$38,500.00)	(\$41,500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	(\$4,000.00)	(\$4,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	(\$8,000.00)	(\$8,000.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	(\$5,000.00)	(\$5,000.00)
410 - Equipment	(\$2,500.00)	(\$2,500.00)
420 - Software	(\$1,500.00)	(\$1,500.00)
430 - Technology Services	(\$2,500.00)	(\$2,500.00)
431 - Technology Services - GIS System	(\$3,000.00)	(\$3,000.00)
432 - Technology Services - Workflow System	(\$2,000.00)	(\$2,000.00)
433 - Technology Services - Record Archival System	\$0.00	\$0.00
434 - Technology Services - Website and Email System	(\$500.00)	(\$500.00)
435 - Technology Services - Phone System	(\$3,500.00)	(\$3,500.00)
450 - Maintenance and Repair	(\$500.00)	(\$500.00)
500 - Public Notices and Publications	(\$7,900.00)	(\$7,900.00)
900 - Miscellaneous	\$0.00	\$0.00
227 - Professional and Technical Services - VCGCD	(\$3,000.00)	(\$71,250.00)
Grand Total	\$29,943.00	\$28,225.36