

**Calhoun County Groundwater Conservation District
 Annual Operating and Reserve Fund Budget
 Fiscal Year 2024-2025**

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

Amount of Cash on Hand by Fund	Texas Water Code
	36.154(b)(2)
as of June 1 of the Current Year - Operating Fund:	\$802,000.00
as of June 1 of the Current Year - Reserve Fund:	\$1,683,900.00
Total:	\$2,486,000.00

Amount of Money Received by the District during Previous Year	Texas Water Code
	36.154(b)(3)
Property Tax Revenue:	\$424,200.00
Interest Income:	\$53,600.00
Miscellaneous Income:	\$0.00
Total:	\$477,800.00

Amount of Money Available to the District during the Ensuing Year	Texas Water Code
	36.154(b)(4)
as of September 30 of the Previous Calendar Year - Operating Fund:	\$484,600.00
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$1,651,400.00
Total:	\$2,136,000.00

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code
	36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$751,000.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,552,300.00
Total:	\$2,303,200.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$2,303,200.00

Reserve Fund Commitment Schedule

Groundwater Conservation	5%
Groundwater Management	10%
Groundwater Monitoring	25%
Groundwater Protection	25%
Groundwater Research	5%
Groundwater Resource Planning	5%
Legal Contingencies	25%
Total:	100%

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)**

Actual Expenditures of the Preceding Fiscal Year:	-\$3,600.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$7,900.00

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)**

Actual Revenue of the Preceding Fiscal Year:	\$0.00
Actual Expenditures of the Preceding Fiscal Year:	\$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

Estimated Required Tax Rate	Texas Water Code
	36.154(b)(7)
Operating Expense Budget:	-\$344,400.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$343,800.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.005153
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.006800
Tax Levy for Next Fiscal Year:	\$453,700.00
Operating Budget Summary	
Expected Beginning Balance:	\$751,000.00
Budgeted Expenses:	-\$344,400.00
Budgeted Non-Tax Operating Revenue:	\$600.00
Budgeted Tax Revenue:	\$453,700.00
Budgeted Reserve Fund Revenue:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$860,900.00
Reserve Fund Budget Summary	
Expected Beginning Balance:	\$1,552,300.00
Budgeted Expenses:	\$0.00
Budgeted Non-Tax Revenue:	\$77,700.00
Budgeted Tax Revenue:	\$0.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,629,900.00
Operating and Reserve Fund Combined Summary	
Expected Beginning Balance:	\$2,303,200.00
Budgeted Revenue:	\$531,900.00
Budgeted Expenses:	-\$344,400.00
Expected Ending Balance:	\$2,490,700.00

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	454,265.26
1001 - Administration - Revenue	\$	454,265.26
Expense	\$	(344,350.00)
1002 - Administration - Staffing	\$	(120,000.00)
1003 - Administration - Technology	\$	(4,500.00)
1004 - Administration - General	\$	(87,750.00)
2000 - Groundwater Conservation	\$	(5,000.00)
3000 - Groundwater Management	\$	(10,000.00)
4000 - Groundwater Monitoring	\$	(97,100.00)
6000 - Groundwater Protection	\$	(12,500.00)
8000 - Groundwater Resource Planning	\$	(7,500.00)
Grand Total	\$	109,915.26

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Budget Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	454,265.26
0120 - Tax Collections	\$	453,665.26
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(344,350.00)
210 - Legal Services	\$	(25,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(5,000.00)
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(20,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	-
223 - Professional and Technical Services - Appraisal District	\$	(10,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(62,500.00)
226 - Professional and Technical Services - Laboratory	\$	(10,000.00)
227 - Professional and Technical Services - VCGCD	\$	(120,000.00)
230 - Insurance and Bonds	\$	(4,250.00)
310 - Supplies - Office	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(2,500.00)
330 - Training and Travel Expenses	\$	(2,500.00)
350 - Lease	\$	(9,000.00)
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	\$	(5,000.00)
380 - Aquifer Monitoring Network Development	\$	(47,000.00)
420 - Technology Services - Office Productivity	\$	(1,000.00)
430 - Technology Services - Miscellaneous	\$	-
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	-
436 - Technology Services - Internet	\$	-

500 - Public Notices and Publications	\$	(7,900.00)
900 - Miscellaneous	\$	(200.00)
Grand Total	\$	109,915.26

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Item

Budget Item Description	Budget		Program	Budget Category
	Recommendation	Item Type		
Tax Collections	\$453,665.26	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$600.00	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 Transfer to Operating Budget	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
Technical Services - VCGCD - Annual Fees	-\$120,000.00	Expense	1002 - Administration - Staffing	227 - Professional and Technical Services - VCGCD
IT Service - Printer Service	-\$1,000.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Cyber Security - Kapersky	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	\$0.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	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	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	\$0.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	\$0.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
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	\$0.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$20,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	\$0.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$10,000.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Insurance - Liability	-\$3,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$750.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Paper for Records Archiving	-\$1,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Office General	\$0.00	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	-\$2,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Lease - Office	-\$9,000.00	Expense	1004 - Administration - General	350 - Lease
Public Notices - Permitting	-\$5,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$2,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Elections	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1004 - Administration - General	900 - Miscellaneous
Sponsorship - Wetlands Field Trips	-\$5,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Classroom Conservation Curriculum	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$10,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$20,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	-\$15,000.00	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 - Wellntell Pilot	-\$35,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Groundwater Monitoring Incentivization - Access Fees	-\$12,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Land Acquisition and Access	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Monitor Well Construction	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Misc Expense	-\$100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	-\$5,000.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$2,500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	-\$5,000.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$7,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$109,915.26			

FY2024 - 2025: Budget: Management Recommendation Tax Revenue Options

Total Taxable Value:	\$6,671,548,005
Previous Tax Levy:	\$431,527

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005
Tax Rate per \$100:	0.007000	0.006800	0.007300	0.006800	0.005153
Previous Year Tax Levy:	\$431,527	\$431,527	\$431,527	\$431,527	\$431,527
Computed Tax Levy:	\$467,008	\$453,665	\$487,023	\$453,665	\$343,800
Change in Total Tax Levy:	\$35,481	\$22,138	\$55,496	\$22,138	-\$87,727
Total Tax Levy Increase:	8.22%	5.13%	12.86%	5.13%	-20.33%

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Program

Row Labels	Sum of Budget Recommendation	
Revenue	\$	77,611.85
1001 - Administration - Revenue	\$	77,611.85
Expense	\$	-
1004 - Administration - General	\$	-
Grand Total	\$	77,611.85

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	77,611.85
0120 - Tax Collections	\$	-
0130 - Interest Income	\$	77,611.85
Expense	\$	-
900 - Miscellaneous	\$	-
Grand Total	\$	77,611.85

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$0.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$77,611.85	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense - Transfer to Operat	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$77,611.85			

As of June 1, 2024 (Calculated: 8/22/2024)

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 802,053.71	\$ -	\$ (51,151.40)	\$ 750,902.32
Reserve	\$ 1,683,998.18	\$ 11,238.88	\$ (143,000.00)	\$ 1,552,237.06
Total	\$ 2,486,051.89	\$ 11,238.88	\$ (194,151.40)	\$ 2,303,139.38