

Calhoun County Groundwater Conservation District

Annual Budget

Fiscal Year 2020-2021

Version: Proposed

Public Hearing: 9/14/2020

Adopted: 9/14/2020

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 July 1, 2020, the District has the following outstanding obligations and commitments:

Description	Commitment
Debt	\$0
Open Invoices and Bills	\$1,881
Total	\$1,881

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

As of July 1, 2020, the District has the following cash or cash equivalent balances:

Fund	Balance
Reserve and Operating	\$ 1,271,861
Total	\$1,271,861

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, 2019, the District received the following money during Fiscal Year 2018-2019:

Revenue Type	Received Money
Property Tax Revenue	\$359,807
Interest Income	\$1,878
District Fees	\$0
Grants	\$0
Miscellaneous Income	\$77
Total	\$361,762

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

As of September 30, 2019, the District had the following amounts of money available for the ensuing year:

Fund	Available Funds
Reserve and Operating	\$986,640
Total	\$986,640

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 2019-2020:

Fund	Expected Balances at End of Fiscal Year
Reserve and Operating	\$1,238,422
Total:	\$1,238,422

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 \$ 1,238,422 at the end of Fiscal Year 2019-2020.

The District anticipates expenditures of \$ 270,000 during Fiscal Year 2020-2021.

The District allocates \$ 270,000 of the total fund balance to the Operating Fund effective October 1, 2020.

The District allocates the remainder of the total fund balance to the Reserve Fund effective October 1, 2020.

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.

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

The District anticipates revenue from sources other than tax-related sources to be \$ 1,500.

The District requires tax-related revenue exceeding \$ 268,500 to avoid a budget deficit in Fiscal Year 2020-2021.

The District estimates that a Tax Year 2020 tax rate of \$0.00828/\$100 of taxable value is required for Fiscal Year 2020-2021 to avoid a budget deficit and increase contingency funding by \$ 67,016. The tax levy for Tax Year 2020 is estimated to be \$ 335,516.

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))

Description	Amount
Total Actual Expenditures of the Preceding Year	\$ 615
Total Proposed Budget	\$ 7,900
Total Adjusted 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))**

Description	Amount
Total Actual Expenditures of the Preceding Year*	\$ 2,550
Total Proposed Budget**	\$ 5,000
Total Amended Budget**	\$ 5,000

* The District participated in a cost-sharing agreement with Texana Groundwater Conservation District, Refugio Groundwater Conservation District, and Victoria County Groundwater Conservation District.

** The District posted expenditures associated with Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Actions to Program 5000 - Groundwater Policy, Function 5100 - Program Implementation, Category 220 – Professional and Technical Services.

FY2020 - 2021: Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	337,016.64
1000 - Administration	\$	337,016.64
Expense	\$	(270,000.00)
1000 - Administration	\$	(62,825.00)
2000 - Groundwater Conservation	\$	(10,425.00)
3000 - Groundwater Management	\$	(32,475.00)
4000 - Groundwater Monitoring	\$	(102,975.00)
5000 - Groundwater Policy	\$	(15,275.00)
6000 - Groundwater Protection	\$	(18,475.00)
7000 - Groundwater Research	\$	(10,275.00)
8000 - Groundwater Resource Planning	\$	(17,275.00)
Grand Total	\$	67,016.64

FY2020 - 2021: Budget: Management Recommendation by Budget Category

	Sum of Budget Recommendation
Revenue	\$ 337,016.64
0120 - Tax Collections	\$ 335,516.64
0130 - Interest Income	\$ 1,500.00
Expense	\$ (270,000.00)
210 - Legal Services	\$ (35,250.00)
215 - Legislative and Administrative Action Representation Services	\$ (4,200.00)
220 - Professional and Technical Services	\$ (10,000.00)
221 - Professional and Technical Services - Auditor	\$ (9,000.00)
222 - Professional and Technical Services - Tax Assessor	\$ (8,000.00)
223 - Professional and Technical Services - Appraisal District	\$ (4,800.00)
225 - Professional and Technical Services - Hydrogeologist	\$ (48,500.00)
227 - Professional and Technical Services - VCGCD	\$ (78,000.00)
230 - Insurance and Bonds	\$ (1,500.00)
310 - Supplies	\$ (3,500.00)
315 - Certified Mail and Stamps	\$ (800.00)
350 - Lease	\$ (9,600.00)
360 - Sponsorships and Cost-Sharing	\$ (30,000.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (150.00)
410 - Equipment	\$ (15,000.00)
420 - Software	\$ (1,160.00)
430 - Technology Services	\$ (1,380.00)
432 - Technology Services - Workflow System	\$ (1,800.00)
433 - Technology Services - Record Archival System	\$ (1,950.00)
434 - Technology Services - Website and Email System	\$ (250.00)
435 - Technology Services - Phone System	\$ (1,560.00)
450 - Maintenance and Repair	\$ (1,000.00)
500 - Public Notices and Publications	\$ (2,600.00)
Grand Total	\$ 67,016.64

FY2020 - 2021: Budget: Management Recommendation by Budget Program, Function, and Category

	Sum of Budget Recommendation
Revenue	\$ 337,016.64
1000 - Administration	\$ 337,016.64
1001 - Revenue Administration	
0120 - Tax Collections	\$ 335,516.64
0130 - Interest Income	\$ 1,500.00
Expense	\$ (270,000.00)
1000 - Administration	\$ (62,825.00)
1200 - Election Management	
210 - Legal Services	\$ (500.00)
1300 - Financial Management	
210 - Legal Services	\$ (500.00)
221 - Professional and Technical Services - Auditor	\$ (9,000.00)
222 - Professional and Technical Services - Tax Assessor	\$ (8,000.00)
223 - Professional and Technical Services - Appraisal District	\$ (4,800.00)
500 - Public Notices and Publications	\$ (500.00)
1400 - Information Management	
420 - Software	\$ (1,160.00)
430 - Technology Services	\$ (1,380.00)
432 - Technology Services - Workflow System	\$ (1,800.00)
434 - Technology Services - Website and Email System	\$ (250.00)
435 - Technology Services - Phone System	\$ (1,560.00)
1500 - Meeting Management	
210 - Legal Services	\$ (6,000.00)
500 - Public Notices and Publications	\$ (100.00)
1700 - Organizational Management	
210 - Legal Services	\$ (750.00)
215 - Legislative and Administrative Action Representation Services	\$ (525.00)
227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
230 - Insurance and Bonds	\$ (1,500.00)
310 - Supplies	\$ (1,000.00)
315 - Certified Mail and Stamps	\$ (200.00)
350 - Lease	\$ (9,600.00)
1900 - Records Management	

210 - Legal Services	\$	(2,000.00)
433 - Technology Services - Record Archival System	\$	(1,950.00)
2000 - Groundwater Conservation	\$	(10,425.00)
2100 - Program Implementation		
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(150.00)
3000 - Groundwater Management	\$	(32,475.00)
3100 - Program Implementation		
210 - Legal Services	\$	(15,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(5,000.00)
227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
310 - Supplies	\$	(500.00)
315 - Certified Mail and Stamps	\$	(200.00)
500 - Public Notices and Publications	\$	(1,500.00)
4000 - Groundwater Monitoring	\$	(102,975.00)
4100 - Program Implementation		
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
220 - Professional and Technical Services	\$	(10,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(35,000.00)
227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
310 - Supplies	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(200.00)
360 - Sponsorships and Cost-Sharing	\$	(30,000.00)
410 - Equipment	\$	(15,000.00)
450 - Maintenance and Repair	\$	(1,000.00)
5000 - Groundwater Policy	\$	(15,275.00)
5100 - Program Implementation		
210 - Legal Services	\$	(5,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
6000 - Groundwater Protection	\$	(18,475.00)
6100 - Program Implementation		
210 - Legal Services	\$	(5,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(2,500.00)

227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
310 - Supplies	\$	(500.00)
315 - Certified Mail and Stamps	\$	(200.00)
7000 - Groundwater Research	\$	(10,275.00)
7100 - Program Implementation		
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
8000 - Groundwater Resource Planning	\$	(17,275.00)
8100 - Program Implementation		
210 - Legal Services	\$	(500.00)
215 - Legislative and Administrative Action Representation Services	\$	(525.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(6,000.00)
227 - Professional and Technical Services - VCGCD	\$	(9,750.00)
500 - Public Notices and Publications	\$	(500.00)
Grand Total	\$	67,016.64

FY2020 - 2021: Budget: Comparison of Previously Adopted Budget to Recommended Budget

	Sum of Adopted Budget	Sum of Budget Recommendation
Revenue	\$ 387,475.36	\$ 337,016.64
1000 - Administration	\$ 387,475.36	\$ 337,016.64
1001 - Revenue Administration	\$ 387,475.36	\$ 337,016.64
0120 - Tax Collections	\$ 385,975.36	\$ 335,516.64
0130 - Interest Income	\$ 1,500.00	\$ 1,500.00
0140 - District Fees - GCD Management and Operations Cost-Sharing Fees		\$ -
0143 - District Fees - Permitting		\$ -
0145 - District Fees - Enforcement		\$ -
0150 - Grants		\$ -
0160 - Refunds		\$ -
0170 - Delinquent Tax Collections		\$ -
0180 - Delinquent Tax Penalties and Interest		\$ -
0215 - District Fees - Legislative Services Cost-Sharing Fees		\$ -
Expense	\$ (359,250.00)	\$ (270,000.00)
Grand Total	\$ 28,225.36	\$ 67,016.64

FY2020 - 2021: Budget: Management Recommendation

2020 Total Taxable Value:	\$4,052,133,393
2019 Tax Levy:	\$384,678

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approved Tax Rate</i>	<i>Management Recommended Tax Rate</i>
Total Taxable Value:	\$4,052,133,393	\$4,052,133,393	\$4,052,133,393	\$4,052,133,393
Potential Tax Rate per \$100:	0.009500	0.009400	0.009800	0.008280
Percent Above NNR Rate: (Potential Tax Rate - NNR Tax Rate) / NNR Tax Rate	1.06%	0.00%	4.26%	-11.91%
Previous Year Tax Levy:	\$384,678	\$384,678	\$384,678	\$384,678
Computed Tax Levy:	\$384,953	\$380,901	\$397,109	\$335,517
Change in Total Tax Levy:	\$275	-\$3,777	\$12,431	-\$49,161
Total Tax Levy Increase:	0.07%	-0.98%	3.23%	-12.78%

Expense Description	Budget Recommendation	Program	Function	Category
Tax Collections	\$ 335,516.64	1000 - Administration	1001 - Revenue Administration	0120 - Tax Collections
Interest Income	\$ 1,500.00	1000 - Administration	1001 - Revenue Administration	0130 - Interest Income
Permitting Fees	\$ -	1000 - Administration	1001 - Revenue Administration	0143 - District Fees - Permitting
Enforcement Fees	\$ -	1000 - Administration	1001 - Revenue Administration	0145 - District Fees - Enforcement
Grants	\$ -	1000 - Administration	1001 - Revenue Administration	0150 - Grants
Refunds	\$ -	1000 - Administration	1001 - Revenue Administration	0160 - Refunds
Delinquent Tax Collections	\$ -	1000 - Administration	1001 - Revenue Administration	0170 - Delinquent Tax Collections
Delinquent Tax Penalties and Interest	\$ -	1000 - Administration	1001 - Revenue Administration	0180 - Delinquent Tax Penalties and Interest
Total	\$ 337,016.64			

Row Labels	Sum of Budget Recommendation
1000 - Administration	\$ 337,016.64
1001 - Revenue Administration	\$ 337,016.64
0120 - Tax Collections	\$ 335,516.64
0130 - Interest Income	\$ 1,500.00
0143 - District Fees - Permitting	\$ -
0145 - District Fees - Enforcement	\$ -
0150 - Grants	\$ -
0160 - Refunds	\$ -
0170 - Delinquent Tax Collections	\$ -
0180 - Delinquent Tax Penalties and Interest	\$ -
Grand Total	\$ 337,016.64

Expense Description	Budget Recommendation	Program	Function	Category
Employee Benefits - Health	\$ -	1000 - Administration	1100 - Personnel and Benefits	140 - Employee Benefits - Health
Employee Benefits - Retirement	\$ -	1000 - Administration	1100 - Personnel and Benefits	150 - Employee Benefits - Retirement
Employee Wages - Administrative	\$ -	1000 - Administration	1100 - Personnel and Benefits	130 - Employee Wages - Administrative
Employee Wages - Managerial	\$ -	1000 - Administration	1100 - Personnel and Benefits	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	2000 - Groundwater Conservation	2100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	3000 - Groundwater Management	3100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	4000 - Groundwater Monitoring	4100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	5000 - Groundwater Policy	5100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	6000 - Groundwater Protection	6100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	7000 - Groundwater Research	7100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Managerial	\$ -	8000 - Groundwater Resource Planning	8100 - Program Implementation	110 - Employee Wages - Managerial
Employee Wages - Technical	\$ -	3000 - Groundwater Management	3100 - Program Implementation	120 - Employee Wages - Technical
Employee Wages - Technical	\$ -	4000 - Groundwater Monitoring	4100 - Program Implementation	120 - Employee Wages - Technical
Employee Wages - Technical	\$ -	6000 - Groundwater Protection	6100 - Program Implementation	120 - Employee Wages - Technical
Employment Deductions and Withholdings	\$ -	1000 - Administration	1100 - Personnel and Benefits	190 - Employment Deductions and Withholdings
Employment Fees - Social Security and Medicare	\$ -	1000 - Administration	1100 - Personnel and Benefits	160 - Employment Fees - Social Security and Medicare
Employment Fees - State Unemployment	\$ -	1000 - Administration	1100 - Personnel and Benefits	170 - Employment Fees - State Unemployment
Total	\$ -			

Row Labels	Sum of Budget Recommendation
1000 - Administration	\$ -
1100 - Personnel and Benefits	\$ -
110 - Employee Wages - Managerial	\$ -
130 - Employee Wages - Administrative	\$ -
140 - Employee Benefits - Health	\$ -
150 - Employee Benefits - Retirement	\$ -
160 - Employment Fees - Social Security and Medicare	\$ -
170 - Employment Fees - State Unemployment	\$ -
190 - Employment Deductions and Withholdings	\$ -
2000 - Groundwater Conservation	\$ -
2100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
3000 - Groundwater Management	\$ -
3100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
120 - Employee Wages - Technical	\$ -
4000 - Groundwater Monitoring	\$ -
4100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
120 - Employee Wages - Technical	\$ -
5000 - Groundwater Policy	\$ -
5100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
6000 - Groundwater Protection	\$ -
6100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
120 - Employee Wages - Technical	\$ -
7000 - Groundwater Research	\$ -
7100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
8000 - Groundwater Resource Planning	\$ -
8100 - Program Implementation	\$ -
110 - Employee Wages - Managerial	\$ -
Grand Total	\$ -

Expenses Description	Budget Recommendation	Program	Function	Category	Row Labels	Sum of Budget Recommendation
Legal Services - Election Management	\$ (500.00)	1000 - Administration	1200 - Election Management	210 - Legal Services	1000 - Administration	
Legal Services - Financial Management	\$ (500.00)	1000 - Administration	1300 - Financial Management	210 - Legal Services	1200 - Election Management	
Legal Services - Groundwater Management	\$ (15,000.00)	3000 - Groundwater Management	3100 - Program Implementation	210 - Legal Services	210 - Legal Services	\$ (500.00)
Legal Services - Groundwater Policy	\$ (5,000.00)	5000 - Groundwater Policy	5100 - Program Implementation	210 - Legal Services	220 - Professional and Technical Services	\$ -
Legal Services - Groundwater Protection	\$ (5,000.00)	6000 - Groundwater Protection	6100 - Program Implementation	210 - Legal Services	1300 - Financial Management	
Legal Services - Groundwater Resource Planning	\$ (500.00)	8000 - Groundwater Resource Planning	8100 - Program Implementation	210 - Legal Services	210 - Legal Services	\$ (500.00)
Legal Services - Information Management	\$ -	1000 - Administration	1400 - Information Management	210 - Legal Services	221 - Professional and Technical Services - Auditor	\$ (9,000.00)
Legal Services - Meeting Management	\$ (6,000.00)	1000 - Administration	1500 - Meeting Management	210 - Legal Services	222 - Professional and Technical Services - Tax Assessor	\$ (8,000.00)
Legal Services - Organizational Management	\$ (1,500.00)	1000 - Administration	1700 - Organizational Management	210 - Legal Services	223 - Professional and Technical Services - Appraisal District	\$ (8,800.00)
Legal Services - Records Management	\$ (2,000.00)	1000 - Administration	1900 - Records Management	210 - Legal Services	1400 - Information Management	
Legislative Representation Services - Groundwater Conservation	\$ (525.00)	2000 - Groundwater Conservation	2100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	210 - Legal Services	\$ -
Legislative Representation Services - Groundwater Management	\$ (525.00)	3000 - Groundwater Management	3100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	1500 - Meeting Management	
Legislative Representation Services - Groundwater Monitoring	\$ (525.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	210 - Legal Services	\$ (6,000.00)
Legislative Representation Services - Groundwater Policy	\$ (525.00)	5000 - Groundwater Policy	5100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	1700 - Organizational Management	
Legislative Representation Services - Groundwater Protection	\$ (525.00)	6000 - Groundwater Protection	6100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	210 - Legal Services	\$ (250.00)
Legislative Representation Services - Groundwater Research	\$ (525.00)	7000 - Groundwater Research	7100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	215 - Legislative and Administrative Action Representation Services	\$ (525.00)
Legislative Representation Services - Groundwater Resource Planning	\$ (525.00)	8000 - Groundwater Resource Planning	8100 - Program Implementation	215 - Legislative and Administrative Action Representation Services	227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
Legislative Representation Services - Organizational Management	\$ (525.00)	1000 - Administration	1700 - Organizational Management	215 - Legislative and Administrative Action Representation Services	230 - Insurance and Bonds	\$ (1,500.00)
Election Administration for 2020 Elections	\$ -	1000 - Administration	1200 - Election Management	220 - Professional and Technical Services	1900 - Records Management	
Lab Analysis of Groundwater Samples	\$ (10,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	220 - Professional and Technical Services	210 - Legal Services	\$ (2,000.00)
Financial Audit Services	\$ (9,000.00)	1000 - Administration	1300 - Financial Management	221 - Professional and Technical Services - Auditor	2000 - Groundwater Conservation	
Tax Collection Services	\$ (8,000.00)	1000 - Administration	1300 - Financial Management	222 - Professional and Technical Services - Tax Assessor	2100 - Program Implementation	
Appraisal Services	\$ (4,800.00)	1000 - Administration	1300 - Financial Management	223 - Professional and Technical Services - Appraisal District	215 - Legislative and Administrative Action Representation Services	\$ (525.00)
Aquifer Condition Assessment - Geostatistics re Water Levels	\$ (17,500.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
Aquifer Condition Assessment - Water Quality Characterizations	\$ (10,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	3000 - Groundwater Management	
Dedicated Aquifer Monitoring Well Network	\$ (5,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	3100 - Program Implementation	
DFC Development Support	\$ (6,000.00)	8000 - Groundwater Resource Planning	8100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	210 - Legal Services	\$ (15,000.00)
Evaluation of Data re Investigations	\$ (2,500.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	215 - Legislative and Administrative Action Representation Services	\$ (525.00)
Evaluation of Data re Investigations	\$ (2,500.00)	6000 - Groundwater Protection	6100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	225 - Professional and Technical Services - Hydrogeologist	\$ (5,000.00)
Permitting Technical Assistance	\$ (5,000.00)	3000 - Groundwater Management	3100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
Salt Water Injection Well Application Assessment	\$ -	6000 - Groundwater Protection	6100 - Program Implementation	225 - Professional and Technical Services - Hydrogeologist	4000 - Groundwater Monitoring	
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	1000 - Administration	1700 - Organizational Management	227 - Professional and Technical Services - VCGCD	4100 - Program Implementation	
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	2000 - Groundwater Conservation	2100 - Program Implementation	227 - Professional and Technical Services - VCGCD	215 - Legislative and Administrative Action Representation Services	\$ (525.00)
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	3000 - Groundwater Management	3100 - Program Implementation	227 - Professional and Technical Services - VCGCD	220 - Professional and Technical Services	\$ (10,000.00)
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	227 - Professional and Technical Services - VCGCD	225 - Professional and Technical Services - Hydrogeologist	\$ (35,000.00)
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	5000 - Groundwater Policy	5100 - Program Implementation	227 - Professional and Technical Services - VCGCD	227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	6000 - Groundwater Protection	6100 - Program Implementation	227 - Professional and Technical Services - VCGCD	5000 - Groundwater Policy	
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	7000 - Groundwater Research	7100 - Program Implementation	227 - Professional and Technical Services - VCGCD	5100 - Program Implementation	
GCD Management and Operations Cost-Sharing Fees	\$ (9,750.00)	8000 - Groundwater Resource Planning	8100 - Program Implementation	227 - Professional and Technical Services - VCGCD	210 - Legal Services	\$ (5,000.00)
Insurance - Liability	\$ (1,000.00)	1000 - Administration	1700 - Organizational Management	230 - Insurance and Bonds	215 - Legislative and Administrative Action Representation Services	\$ (525.00)
Insurance - Surety Bonds	\$ (500.00)	1000 - Administration	1700 - Organizational Management	230 - Insurance and Bonds	227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
	\$ (199,250.00)				6000 - Groundwater Protection	
					6100 - Program Implementation	
					210 - Legal Services	\$ (5,000.00)
					215 - Legislative and Administrative Action Representation Services	\$ (525.00)
					225 - Professional and Technical Services - Hydrogeologist	\$ (2,500.00)
					227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
					7000 - Groundwater Research	
					7100 - Program Implementation	
					215 - Legislative and Administrative Action Representation Services	\$ (525.00)
					227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
					8000 - Groundwater Resource Planning	
					8100 - Program Implementation	
					210 - Legal Services	\$ (500.00)
					215 - Legislative and Administrative Action Representation Services	\$ (525.00)
					225 - Professional and Technical Services - Hydrogeologist	\$ (6,000.00)
					227 - Professional and Technical Services - VCGCD	\$ (9,750.00)
					Grand Total	\$ (199,250.00)

Expense Description	Budget Recommendation	Program	Function	Category
Fuel for Groundwater Management - Site Visits for PRC and NPCR	\$ (500.00)	3000 - Groundwater Management	3100 - Program Implementation	310 - Supplies
Fuel for Groundwater Monitoring - Water Level and Water Quality Monitoring	\$ (500.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	310 - Supplies
Fuel for Groundwater Protection - Site Visits for Investigations	\$ (500.00)	6000 - Groundwater Protection	6100 - Program Implementation	310 - Supplies
Printing Fees	\$ (500.00)	1000 - Administration	1700 - Organizational Management	310 - Supplies
Supplies for Groundwater Monitoring - Calibration Solutions, etc.	\$ (1,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	310 - Supplies
Supplies for Office	\$ (500.00)	1000 - Administration	1700 - Organizational Management	310 - Supplies
Stamps and Certified Mail Expenses for Groundwater Monitoring	\$ (200.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	315 - Certified Mail and Stamps
Stamps and Certified Mail Expenses for Groundwater Protection	\$ (200.00)	6000 - Groundwater Protection	6100 - Program Implementation	315 - Certified Mail and Stamps
Stamps and Certified Mail Expenses for Organizational Management	\$ (200.00)	1000 - Administration	1700 - Organizational Management	315 - Certified Mail and Stamps
Stamps and Certified Mail Expenses for Permitting	\$ (200.00)	3000 - Groundwater Management	3100 - Program Implementation	315 - Certified Mail and Stamps
Travel Reimbursement - Administrative Meetings	\$ -	1000 - Administration	1700 - Organizational Management	330 - Training and Travel Expenses
Travel Reimbursement - Legislative Session	\$ -	5000 - Groundwater Policy	5100 - Program Implementation	330 - Training and Travel Expenses
Travel Reimbursement - Water Resource Planning Meetings	\$ -	8000 - Groundwater Resource Planning	8100 - Program Implementation	330 - Training and Travel Expenses
Membership - Texas Water Conservation Association	\$ -	5000 - Groundwater Policy	5100 - Program Implementation	340 - Membership/Dues/Subscriptions
Subscription - Victoria Advocate	\$ -	1000 - Administration	1700 - Organizational Management	340 - Membership/Dues/Subscriptions
Lease - Office	\$ (9,600.00)	1000 - Administration	1700 - Organizational Management	350 - Lease
Lease - Storage Space	\$ -	1000 - Administration	1700 - Organizational Management	350 - Lease
Dedicated Aquifer Monitoring Well Network	\$ (30,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	360 - Sponsorships and Cost Sharing
Sponsorship - Region P - Administrative Support Costs	\$ -	8000 - Groundwater Resource Planning	8100 - Program Implementation	360 - Sponsorships and Cost Sharing
Sponsorship - Well Plugging	\$ -	6000 - Groundwater Protection	6100 - Program Implementation	361 - Sponsorships and Cost Sharing
Sponsorship - Borehole Logging	\$ -	6000 - Groundwater Protection	6100 - Program Implementation	362 - Sponsorships and Cost Sharing
Conference Participation - South Texas Farm and Ranch Show	\$ (150.00)	2000 - Groundwater Conservation	2100 - Program Implementation	363 - Sponsorships and Cost Sharing
Total	\$ (44,050.00)			

Row Labels	Sum of Budget Recommendation
1000 - Administration	\$ (10,800.00)
1700 - Organizational Management	\$ (10,800.00)
310 - Supplies	\$ (1,000.00)
315 - Certified Mail and Stamps	\$ (200.00)
330 - Training and Travel Expenses	\$ -
340 - Membership/Dues/Subscriptions	\$ -
350 - Lease	\$ (9,600.00)
1900 - Records Management	\$ -
350 - Lease	\$ -
2000 - Groundwater Conservation	\$ (150.00)
2100 - Program Implementation	\$ (150.00)
363 - Sponsorships and Cost Sharing - Conservation Promotion	\$ (150.00)
3000 - Groundwater Management	\$ (700.00)
3100 - Program Implementation	\$ (700.00)
310 - Supplies	\$ (500.00)
315 - Certified Mail and Stamps	\$ (200.00)
4000 - Groundwater Monitoring	\$ (31,700.00)
4100 - Program Implementation	\$ (31,700.00)
310 - Supplies	\$ (11,500.00)
315 - Certified Mail and Stamps	\$ (200.00)
360 - Sponsorships and Cost Sharing	\$ (30,000.00)
5000 - Groundwater Policy	\$ -
5100 - Program Implementation	\$ -
330 - Training and Travel Expenses	\$ -
340 - Membership/Dues/Subscriptions	\$ -
6000 - Groundwater Protection	\$ (700.00)
6100 - Program Implementation	\$ (700.00)
310 - Supplies	\$ (500.00)
315 - Certified Mail and Stamps	\$ (200.00)
361 - Sponsorships and Cost Sharing - Well Plugging	\$ -
362 - Sponsorships and Cost Sharing - Borehole Logging	\$ -
8000 - Groundwater Resource Planning	\$ -
8100 - Program Implementation	\$ -
330 - Training and Travel Expenses	\$ -
360 - Sponsorships and Cost Sharing	\$ -
Grand Total	\$ (44,050.00)

Expense Description	Budget Recommendation	Program	Function	Category
Equipment - Office - Computer Replacement	\$ -	1000 - Administration	1400 - Information Management	410 - Equipment
Equipment - Dedicated Aquifer Monitoring Well Network	\$ (15,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	410 - Equipment
Cyber Security - McAfee	\$ (200.00)	1000 - Administration	1400 - Information Management	420 - Software
Office Productivity Software - Adobe Acrobat	\$ (240.00)	1000 - Administration	1400 - Information Management	420 - Software
Office Productivity Software - Microsoft 365	\$ (180.00)	1000 - Administration	1400 - Information Management	420 - Software
Software - Misc	\$ -	1000 - Administration	1400 - Information Management	420 - Software
Virtual Computer Software - LOGMEIN GoToMyPC	\$ (540.00)	1000 - Administration	1400 - Information Management	420 - Software
Internet Service - Franklin	\$ (1,380.00)	1000 - Administration	1400 - Information Management	430 - Technology Services
Technology Services - Misc	\$ -	1000 - Administration	1400 - Information Management	430 - Technology Services
GIS System - Cloud-Based Groundwater Management	\$ -	3000 - Groundwater Management	3100 - Program Implementation	431 - Technology Services - GIS System
GIS System - Desktop License Maintenance	\$ -	3000 - Groundwater Management	3100 - Program Implementation	431 - Technology Services - GIS System
GIS System - Cloud-Based Groundwater Monitoring	\$ -	4000 - Groundwater Monitoring	4100 - Program Implementation	431 - Technology Services - GIS System
GIS System - Desktop License Maintenance	\$ -	4000 - Groundwater Monitoring	4100 - Program Implementation	431 - Technology Services - GIS System
Workflow System - Evernote	\$ (1,800.00)	1000 - Administration	1400 - Information Management	432 - Technology Services - Workflow System
Application Integration System - Zapier	\$ (1,200.00)	1000 - Administration	1900 - Records Management	433 - Technology Services - Record Archival System
File Storage System - Dropbox	\$ (750.00)	1000 - Administration	1900 - Records Management	433 - Technology Services - Record Archival System
Website and Email System - iPower	\$ (250.00)	1000 - Administration	1400 - Information Management	434 - Technology Services - Website and Email System
Phone System - Mobile - ATT Mobile	\$ -	1000 - Administration	1400 - Information Management	435 - Technology Services - Phone System
Phone System - Office - Franklin	\$ (1,560.00)	1000 - Administration	1400 - Information Management	435 - Technology Services - Phone System
Equipment Maintenance and Repair - Office	\$ -	1000 - Administration	1400 - Information Management	450 - Maintenance and Repair
Equipment Maintenance and Repair - Groundwater Monitoring	\$ (1,000.00)	4000 - Groundwater Monitoring	4100 - Program Implementation	450 - Maintenance and Repair
Total	\$ (24,100.00)			

Row Labels	Sum of Budget Recommendation
1000 - Administration	\$ (8,100.00)
1400 - Information Management	\$ (6,150.00)
410 - Equipment	\$ -
420 - Software	\$ (1,160.00)
430 - Technology Services	\$ (1,380.00)
432 - Technology Services - Workflow System	\$ (1,800.00)
434 - Technology Services - Website and Email System	\$ (250.00)
435 - Technology Services - Phone System	\$ (1,560.00)
450 - Maintenance and Repair	\$ -
1900 - Records Management	\$ (1,950.00)
433 - Technology Services - Record Archival System	\$ (1,950.00)
3000 - Groundwater Management	\$ -
3100 - Program Implementation	\$ -
431 - Technology Services - GIS System	\$ -
4000 - Groundwater Monitoring	\$ (16,000.00)
4100 - Program Implementation	\$ (16,000.00)
410 - Equipment	\$ (15,000.00)
431 - Technology Services - GIS System	\$ -
450 - Maintenance and Repair	\$ (1,000.00)
Grand Total	\$ (24,100.00)

Expense Description	Budget Recommendation	Program	Function	Category
Budget Notices	\$ (500.00)	1000 - Administration	1300 - Financial Management	500 - Public Notices and Publications
Meeting Notices	\$ (100.00)	1000 - Administration	1500 - Meeting Management	500 - Public Notices and Publications
Permitting Request Case Notices	\$ (1,500.00)	3000 - Groundwater Management	3100 - Program Implementation	500 - Public Notices and Publications
Election Notices	\$ -	1000 - Administration	1200 - Election Management	500 - Public Notices and Publications
GMA 15 Notices	\$ (500.00)	8000 - Groundwater Resource Planning	8100 - Program Implementation	500 - Public Notices and Publications
Total	\$ (2,600.00)			

Row Labels	Sum of Budget Recommendation
1000 - Administration	\$ (600.00)
1300 - Financial Management	\$ (500.00)
500 - Public Notices and Publications	\$ (500.00)
1500 - Meeting Management	\$ (100.00)
500 - Public Notices and Publications	\$ (100.00)
1200 - Election Management	\$ -
500 - Public Notices and Publications	\$ -
3000 - Groundwater Management	\$ (1,500.00)
3100 - Program Implementation	\$ (1,500.00)
500 - Public Notices and Publications	\$ (1,500.00)
8000 - Groundwater Resource Planning	\$ (500.00)
8100 - Program Implementation	\$ (500.00)
500 - Public Notices and Publications	\$ (500.00)
Grand Total	\$ (2,600.00)

Expense Description	Budget Recommendation	Program	Function	Category
Misc Expense	\$ -	1000 - Administration	1700 - Organizational Management	900 - Miscellaneous
Misc Expense	\$ -	4000 - Groundwater Monitoring	4100 - Program Implementation	900 - Miscellaneous
Total	\$ -			

Row Labels	Sum of Budget Recommendation
1000 - Administration	\$ -
1700 - Organizational Management	\$ -
900 - Miscellaneous	\$ -
4000 - Groundwater Monitoring	\$ -
4100 - Program Implementation	\$ -
900 - Miscellaneous	\$ -
Grand Total	\$ -