# ORDER ADOPTING THE BUDGET OF THE REFUGIO GROUNDWATER CONSERVATION DISTRICT

Upon motion by <u>Carroll Border</u>	, seconded by
John Snyder; the at	tached Budget for the fiscal year October
1, 2024 through September 30, 2025 is hereby app	
yes and nays on this	day of AUGUST
of 2024.	
Canap Borde	Carroll Borden
Signature of Presiding Officer	Printed Name of Presiding Officer
ATTEST:	
John Sny	John Snyder
Signature of Director	Printed Name of Director

#### Refugio 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)** \$438,600.00

as of June 1 of the Current Year - Operating Fund: \$438,600.00 as of June 1 of the Current Year - Reserve Fund: \$1,185,300.00

Total: \$1,623,900.00

Amount of Money Received by the District during Previous Year

Texas Water Code

36.154(b)(3)

Property Tax Revenue: \$286,000.00 Interest Income: \$8,000.00

Miscellaneous Income: \$500.00 **Total:** \$294,400.00

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: \$23,700.00 as of September 30 of the Previous Calendar Year - Reserve Fund: \$886,000.00

Total: \$909,600.00

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: \$334,700.00 at the End of the Current Fiscal Year - Reserve Fund: \$1,235,400.00

Total: \$1,570,000.00

Estimated Amount of Revenues and Balances Available for Proposed Texas Water Code

Operating and Reserve Fund Balances: \$1,570,000.00

#### **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 a 140.0045(a)(1)

Actual Expenditures of the Preceding Fiscal Year: -\$1,800.00
Budgeted Expenditures of the Current Fiscal Year: -\$6,000.00
Proposed Expenditures of the Next Fiscal Year: -\$2,000.00

# 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:	-\$5,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	\$0.00

Tab: OFRF Budget Summary Page 2 of 17

Tarras Water Cada

Estimated Required Tax Rate	Texas water Code
Estillated Required Tax Rate	36.154(b)(7)
Operating Expense Budget:	-\$201,300.00
Non-Tax Operating Revenue:	\$18,600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$182,700.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.013167

#### Tax Rate and Tax Levy

Tax Rate for Next Fiscal Year: 0.013190
Tax Levy for Next Fiscal Year: \$183,100.00

#### **Operating Budget Summary**

Expenses: -\$201,300.00
Non-Tax Revenue: \$600.00
Tax Revenue: \$183,100.00
Reserve Fund Transfer: \$18,000.00

Operating Budget Balance at the End of the Fiscal Year: \$400.00

#### **Reserve Fund Budget Summary**

Reserve Fund Balance at the Beginning of the Next Fiscal Year: \$1,277,100.00

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

	Sum	of Budget Recommendation
Revenue	\$	201,614.33
1001 - Administration - Revenue	\$	201,614.33
Expense	\$	(201,250.00)
1002 - Administration - Staffing	\$	(120,000.00)
1003 - Administration - Technology	\$	(4,500.00)
1004 - Administration - General	\$	(53,750.00)
2000 - Groundwater Conservation	\$	(500.00)
3000 - Groundwater Management	\$	(1,000.00)
4000 - Groundwater Monitoring	\$	(18,000.00)
6000 - Groundwater Protection	\$	(1,000.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
Grand Total	\$	364.33

Tab: OF Budget by Program
Page 4 of 17

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

Row Labels	Sum of B	udget Recommendation
Revenue	\$	201,614.33
0120 - Tax Collections	\$	183,014.33
0130 - Interest Income		600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	18,000.00
Expense	\$	(201,250.00)
101 - Director Fees	\$	(6,250.00)
210 - Legal Services	\$	(10,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(8,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(120,000.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,000.00)
330 - Training and Travel Expenses	\$	(2,000.00)
350 - Lease	\$	(7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(500.00)
380 - Aquifer Monitoring Network Development	\$	(12,000.00)
410 - Equipment - Office	\$	-
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	\$	-

Tab: OF Budget by Category

Grand Total	\$ 364.33
900 - Miscellaneous	\$ -
500 - Public Notices and Publications	\$ (2,000.00)
450 - Equipment Maintenance and Repair	\$ -
436 - Technology Services - Internet	\$ -

Tab: OF Budget by Category

FY2024 - 2025: Operating Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation										
	1001 - Administration · Revenue	1002 - Administration · Staffing	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	\$ 183,014.33									\$ 183,014.33
0130 - Interest Income										\$ 600.00
0143 - District Fees - Permitting	\$ -									\$ -
0145 - District Fees - Enforcement										\$ -
0150 - Grants										\$ -
0160 - Refunds 0300 - Reserve Funds										\$ -

FY2024 - 2025: Operating Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation										
	1001 - Administration · Revenue	1002 - Administration · Staffing	1003 - Administration · Technology	1004 - Administration · General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
101 - Director Fees				\$ (6,250.00)						\$ (6,250.00)
Tot - Director rees				\$ (0,230.00)						(0,230.00)
210 - Legal Services				\$ (10,000.00)						\$ (10,000.00)
215 - Legislative and Administrative Action Representation Services				\$ -						\$ -
220 - Professional and Technical Services				\$ -						\$ -
221 - Professional and Technical Services - Auditor				\$ (10,000.00)						\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor				\$ (5,500.00)						\$ (5,500.00)
223 - Professional and Technical Services - Appraisal District				\$ (7,500.00)						\$ (7,500.00)

FY2024 - 2025: Operating Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation										
	1001 - Administration · Revenue	1002 - Administration · Staffing	1003 - Administration · Technology	1004 - Administration · General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
225 - Professional and Technical Services - Hydrogeologist							\$ (5,000.00)	\$ -	\$ (2,500.00)	\$ (8,500.00)
226 - Professional and Technical Services - Laboratory							\$ (1,000.00)			\$ (1,000.00)
227 - Professional and Technical Services - VCGCD		\$ (120,000.00)								\$ (120,000.00)
230 - Insurance and Bonds				\$ (2,300.00)						\$ (2,300.00)
310 - Supplies - Office				\$ (1,000.00)						\$ (1,000.00)
330 - Training and Travel Expenses				\$ (2,000.00)						\$ (2,000.00)
350 - Lease				\$ (7,200.00)						\$ (7,200.00)

#### FY2024 - 2025: Operating Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation										
	1001 - Administration · Revenue	1002 - Administration · Staffing	1003 - Administration · Technology	1004 - Administration · General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
361 - Sponsorships and Cost-Sharing - Well Plugging								\$ (1,000.00)		\$ (1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging								\$ -		\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion					\$ (500.00)					\$ (500.00)
380 - Aquifer Monitoring Network Development							\$ (12,000.00)			\$ (12,000.00)
410 - Equipment - Office				\$ -			. , , ,			\$ -
420 - Technology Services - Office Productivity			\$ (1,000.00)	Υ						\$ (1,000.00)
430 - Technology Services - Miscellaneous			\$ -							\$ -

Tab: OF Budget Matrix
Page 10 of 17

FY2024 - 2025: Operating Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation	·	·	·							
	1001 - Administration Revenue	1002 - Administration Staffing	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
432 - Technology Services - Digital Record and Workflow System			\$ (1,200.00)							\$ (1,200.00)
433 - Technology Services - Record Archival System			\$ (800.00)							\$ (800.00)
434 - Technology Services - Website and Email System			\$ (1,500.00)							\$ (1,500.00)
435 - Technology Services - Phone System			\$ -							\$ -
436 - Technology Services - Internet			\$ -							\$ -
450 - Equipment Maintenance and Repair				\$ -			\$ -			\$ -
500 - Public Notices and Publications				\$ (2,000.00)						\$ (2,000.00)

#### FY2024 - 2025: Operating Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation	1001 - Administration · Revenue	1002 - Administration · Staffing	1003 - Administration · Technology	1004 - Administration · General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
900 - Miscellaneous							\$ -			\$ -
Grand Total	\$ 201,614.33	\$ (120,000.00)	\$ (4,500.00)	\$ (53,750.00)	\$(500.00)	\$(1,000.00)	\$ (18,000.00)	\$(1,000.00)	\$(2,500.00)	\$ 364.33

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

Budget Item Description	Budget Budget	Dragram	Budget Category
Budget Item Description Tax Collections	Recommendation Item Type	Program	Budget Category
	\$183,014.33 Revenue \$600.00 Revenue	1001 - Administration - Revenue	0120 - Tax Collections 0130 - Interest Income
nterest Income		1001 - Administration - Revenue	
Permitting Fees	\$0.00 Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
nforcement 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 Tranfer to Operating Budget	\$18,000.00 Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
echnical Services - VCGCD - Annual Fees	-\$120,000.00 Expense	1002 - Administration - Staffing	227 - Professional and Technical Services - VCGCD
Service - Printer Service	-\$1,000.00 Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
Service - Cyber Security - Kapersky	\$0.00 Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
Service - Office Productivity Service - Microsoft 365	\$0.00 Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
Service - Technology Services - Misc	\$0.00 Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
Γ Service - Workflow System - Evernote	-\$1,200.00 Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
Service - Workflow System - Laserfiche	\$0.00 Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
Service - Digital File Storage System - Dropbox	-\$800.00 Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
Service - Digital File Storage System - Dropbox  Service - Domain and Legacy Email Hosting - iPower	-\$750.00 Expense	1003 - Administration - Technology	434 - Technology Services - Record Archival System  434 - Technology Services - Website and Email System
Service - Website Hosting - Streamline	-\$750.00 Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
Service - Phone - Office - ATT	\$0.00 Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
Service - Internet - ATT	\$0.00 Expense	1003 - Administration - Technology	436 - Technology Services - Internet
ees of Office	-\$6,250.00 Expense	1004 - Administration - General	101 - Director Fees
egal Services - General Consultation	-\$10,000.00 Expense	1004 - Administration - General	210 - Legal Services
egal Services - Legislative Representation	\$0.00 Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
ection Administration for 2024 Elections	\$0.00 Expense	1004 - Administration - General	220 - Professional and Technical Services
nancial Audit Services	-\$10,000.00 Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
echnical Services - Tax Collections	-\$5,500.00 Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
echnical Services - Appraisals	-\$7,500.00 Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
surance - Liability	-\$1,500.00 Expense	1004 - Administration - General	230 - Insurance and Bonds
surance - Surety Bonds	-\$800.00 Expense	1004 - Administration - General	230 - Insurance and Bonds
upplies - Paper for Records Archiving	-\$500.00 Expense	1004 - Administration - General	310 - Supplies - Office
upplies - Stamps and Certified Mail Expenses	-\$500.00 Expense	1004 - Administration - General	310 - Supplies - Office
upplies - Otamps and Certified Mail Expenses	\$0.00 Expense	1004 - Administration - General	310 - Supplies - Office
	-\$1,500.00 Expense		
echnical Services - VCGCD - Mileage and Supplies Reimbursement		1004 - Administration - General	330 - Training and Travel Expenses
ravel Expenses - Mileage Reimbursement	-\$500.00 Expense	1004 - Administration - General	330 - Training and Travel Expenses
ffice Lease	-\$7,200.00 Expense	1004 - Administration - General	350 - Lease
quipment - Office	\$0.00 Expense	1004 - Administration - General	410 - Equipment - Office
quipment Maintenance - Repair - Office	\$0.00 Expense	1004 - Administration - General	450 - Equipment Maintenance and Repair
ublic Notices - Permitting	-\$1,000.00 Expense	1004 - Administration - General	500 - Public Notices and Publications
ublic Notices - Rulemaking	-\$500.00 Expense	1004 - Administration - General	500 - Public Notices and Publications
ublic Notices - Meetings	-\$200.00 Expense	1004 - Administration - General	500 - Public Notices and Publications
ublic Notices - Elections	-\$100.00 Expense	1004 - Administration - General	500 - Public Notices and Publications
ublic Notices - Financial	-\$100.00 Expense	1004 - Administration - General	500 - Public Notices and Publications
ublic Notices - Planning	-\$100.00 Expense	1004 - Administration - General	500 - Public Notices and Publications
ponsorship - Conservation and Teacher Professional Development	-\$500.00 Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
ponsorship - Wetlands Field Trips	\$0.00 Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
ermitting Technical Assistance	-\$1,000.00 Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
quifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00 Expense	4000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
valuation of Data re Investigations	\$0.00 Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
ab Analysis of Groundwater Samples	-\$1,000.00 Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
quifer Monitoring Well Network Development - Wellntell	-\$12,000.00 Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
quipment Maintenance and Repair - Groundwater Monitoring	\$0.00 Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
isc Expense	\$0.00 Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
valuation of Data re Investigations	\$0.00 Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
ponsorship - Well Plugging	-\$1,000.00 Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
ponsorship - Borehole Logging	\$0.00 Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
PFC Development Support	-\$2,500.00 Expense	8000 - Groundwater Resource Planning	
Total	\$364.33		···· ···jen-gg

Tab: OF Budget Item Detail - FY25

### FY2024 - 2025: Budget: Management Recommendation

Total Taxable Value:	\$1,387,523,355
Previous Tax Levy:	\$181,563

	Previous Year Tax Rate	No-New-Revenue Tax Rate	Voter-Approval Tax Rate	Management Proposed Tax Rate	Estimated Required Tax Rate to Avoid Depletion of Reserve Funds
Total Taxable Value:	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355
Tax Rate per \$100:	0.013740	0.013190	0.014250	0.013190	0.013167
Previous Year Tax Levy:	\$181,563	\$181,563	\$181,563	\$181,563	\$181,563
Computed Tax Levy:	\$190,646	\$183,014	\$197,722	\$183,014	\$182,700
Change in Total Tax Levy:	\$9,083	\$1,451	\$16,159	\$1,451	\$1,137
Total Tax Levy Increase:	5.00%	0.80%	8.90%	0.80%	0.63%

Tab: Tax Revenue Rate Options Page 14 of 17

FY2024 - 2025: Reserve Fund Budget: Management Recommendation Budget Matrix

Sum of Budget Recommendation			
	ration -	ration -	tal
	1001 - Administ Revenue	1004 - Administı General	rand Total
	10 Ad Re	10 Ad Ge	ษั
0120 - Tax Collections	\$ -		\$ -
0130 - Interest Income	\$59,269.09		\$ 59,269.09
900 - Miscellaneous		\$(18,000.00)	\$(18,000.00)
Grand Total	\$59,269.09	\$(18,000.00)	\$ 41,269.09

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

	Budget Budget		
<b>Budget Item Description</b>	Recommendation Item Type	Program	Budget Category
Tax Collections	\$0.00 Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$59,269.09 Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense	-\$18,000.00 Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$41,269.09		

Tab: RF Budget Item Detail Page 16 of 17

### As of June 1, 2024 (Calculated: 7/30/2024)

Fund	Curre	ent Balance	Antici	pated Revenue	Antic	cipated Expenses	Total
Operating	\$	438,605.68	\$	-	\$	(104,000.00)	\$ 334,605.68
Reserve	\$	1,185,381.89	\$	50,000.00	\$	-	\$1,235,381.89
Total	\$	1,623,987.57	\$	50,000.00	\$	(104,000.00)	\$1,569,987.57

Tab: CFY Fund Balances