

**ORDER ADOPTING THE BUDGET OF
THE TEXANA GROUNDWATER CONSERVATION DISTRICT**

Upon motion by Mr. Revel, seconded by
Mr. Skalicky, the attached Budget for the fiscal year October 1,
2023, through September 30, 2024, is hereby approved and adopted by a vote of 5
eyes and 0 nays on this 31st day of August of 2023.



Signature of Presiding Officer

Michael Skalicky

Printed Name of Presiding Officer

ATTEST:



Signature of Director

JAMES L. REVEL

Printed Name of Director

Texana Groundwater Conservation District Annual Operating Budget Fiscal Year 2023-2024

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 - Reserve Fund:	\$593,900.00
as of June 1 of the Current Year - Operating Fund:	\$114,400.00
Total:	\$708,400.00

Amount of Money Received by the District during Previous Year	Texas Water Code 36.154(b)(3)
Property Tax Revenue:	\$267,900.00
Interest Income:	\$2,100.00
District Fees:	\$1,200.00
Miscellaneous Income:	\$0.00
Total:	\$271,100.00

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 - Reserve Fund:	\$692,000.00
as of September 30 of the Previous Calendar Year - Operating Fund:	\$78,300.00
Total:	\$770,300.00

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:	\$46,600.00
at the End of the Current Fiscal Year - Reserve Fund:	\$870,400.00
Total:	\$916,900.00

Estimated Amount of Revenues and Balances Available for Proposed Budget	Texas Water Code 36.154(b)(6)
Operating and Reserve Fund Balances:	\$916,900.00

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:	-\$2,100.00
Budgeted Expenditures of the Current Fiscal Year:	-\$5,400.00
Proposed Expenditures of the Next Fiscal Year:	-\$6,000.00

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 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>Texana Groundwater Conservation District Annual Operating Budget Fiscal Year 2023-2024</p>
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Estimated Required Tax Rate	Texas Water Code 36.154(b)(7)
Operating Expense Budget:	-\$247,000.00
Non-Tax Operating Revenue:	\$11,200.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$235,900.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.006410

Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.007400
Tax Levy for Next Fiscal Year:	\$272,300.00

Budget Summary	
Expense Budget:	-\$247,000.00
Non-Tax Operating Revenue Budget:	\$11,200.00
Operating Tax Revenue Budget:	\$272,300.00
Reserve Fund Revenue Budget:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$36,400.00

FY2023 - 2024: Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	283,400.00
1001 - Administration - Revenue	\$	283,400.00
Expense	\$	(247,000.00)
1003 - Administration - Technology	\$	(20,300.00)
1004 - Administration - General	\$	(164,100.00)
2000 - Groundwater Conservation	\$	(9,500.00)
3000 - Groundwater Management	\$	(5,000.00)
4000 - Groundwater Monitoring	\$	(32,600.00)
6000 - Groundwater Protection	\$	(8,000.00)
8000 - Groundwater Resource Planning	\$	(7,500.00)
Grand Total	\$	36,400.00

FY2023 - 2024: Budget: Management Recommendation by Budget Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	283,400.00
0120 - Tax Collections	\$	272,300.00
0130 - Interest Income	\$	9,300.00
0143 - District Fees - Permitting	\$	1,800.00
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(247,000.00)
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	\$	(2,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(27,500.00)
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)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	(2,500.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(9,500.00)
380 - Aquifer Monitoring Network Development	\$	(7,500.00)
410 - Equipment - Office	\$	(1,000.00)
420 - Technology Services - Office Productivity	\$	(2,700.00)
430 - Technology Services - Miscellaneous	\$	(500.00)
432 - Technology Services - Digital Record and Workflow System	\$	(7,000.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(3,000.00)
435 - Technology Services - Phone System	\$	800.00
436 - Technology Services - Internet	\$	(500.00)
450 - Equipment Maintenance and Repair	\$	(5,500.00)
500 - Public Notices and Publications	\$	(6,000.00)
900 - Miscellaneous	\$	(200.00)
Grand Total	\$	36,400.00

**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
0120 - Tax Collections	\$ 272,300.00								\$ 272,300.00
0130 - Interest Income	\$ 9,300.00								\$ 9,300.00
0143 - District Fees - Permitting	\$ 1,800.00								\$ 1,800.00
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			\$ (2,500.00)						\$ (2,500.00)
223 - Professional and Technical Services - Appraisal District			\$ (7,500.00)						\$ (7,500.00)
225 - Professional and Technical Services - Hydrogeologist					\$ (5,000.00)	\$ (10,000.00)	\$ (5,000.00)	\$ (7,500.00)	\$ (27,500.00)
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)
361 - Sponsorships and Cost-Sharing - Well Plugging							\$ (500.00)		\$ (500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging							\$ (2,500.00)		\$ (2,500.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion				\$ (9,500.00)					\$ (9,500.00)
380 - Aquifer Monitoring Network Development						\$ (7,500.00)			\$ (7,500.00)
410 - Equipment - Office			\$ (1,000.00)						\$ (1,000.00)
420 - Technology Services - Office Productivity		\$ (2,700.00)							\$ (2,700.00)
430 - Technology Services - Miscellaneous		\$ (500.00)							\$ (500.00)
432 - Technology Services - Digital Record and Workflow System		\$ (7,000.00)							\$ (7,000.00)
433 - Technology Services - Record Archival System		\$ (800.00)							\$ (800.00)
434 - Technology Services - Website and Email System		\$ (3,000.00)							\$ (3,000.00)

**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
435 - Technology Services - Phone System		\$ 800.00							\$ 800.00
436 - Technology Services - Internet		\$ (500.00)							\$ (500.00)
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)
Grand Total	\$ 283,400.00	\$ (20,300.00)	\$ (164,100.00)	\$ (9,500.00)	\$ (5,000.00)	\$ (32,600.00)	\$ (8,000.00)	\$ (7,500.00)	\$ 36,400.00

FY2023 - 2024: Budget: Management Recommendation

Total Taxable Value:	\$3,679,804,089
Previous Tax Levy:	\$271,978

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approved Tax Rate</i>	<i>Board Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid a Deficit Budget</i>
Total Taxable Value:	\$3,679,804,089	\$3,679,804,089	\$3,679,804,089	\$3,679,804,089	\$3,679,804,089
Tax Rate per \$100:	0.007700	0.007400	0.007900	0.007400	0.006410
Previous Year Tax Levy:	\$271,978	\$271,978	\$271,978	\$271,978	\$271,978
Computed Tax Levy:	\$283,345	\$272,306	\$290,705	\$272,306	\$235,866
Change in Total Tax Levy:	\$11,367	\$328	\$18,727	\$328	-\$36,112
Total Tax Levy Increase:	4.18%	0.12%	6.89%	0.12%	-13.28%

FY2023 - 2024: Budget: Management Recommendation by Item

Budget Item Description	Specific Budget Recommendation	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$272,305.50	\$272,300.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$9,309.51	\$9,300.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$1,824.35	\$1,800.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds	\$0.00	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
IT Service - Cyber Security - Kapersky	-\$150.00	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	-\$1,000.00	-\$1,000.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,500.00	-\$1,500.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	-\$500.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	-\$5,760.00	-\$5,800.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$750.00	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$1,500.00	-\$1,500.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$1,440.00	-\$1,500.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	\$750.00	\$800.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	-\$500.00	-\$500.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	-\$500.00	-\$500.00	Expense	1003 - Administration - Technology	450 - Equipment Maintenance and Repair
Public Notices - Elections	-\$100.00	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	-\$200.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Permitting	-\$5,000.00	-\$5,000.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	-\$500.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Misc Expense	-\$100.00	-\$100.00	Expense	1003 - Administration - Technology	900 - Miscellaneous
Legal Services - General Consultation	-\$25,000.00	-\$25,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	-\$5,000.00	-\$5,000.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	-\$10,000.00	-\$10,000.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$2,500.00	-\$2,500.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	-\$7,500.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	-\$90,300.00	-\$90,300.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$2,500.00	-\$2,500.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Insurance - Liability	-\$1,500.00	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$750.00	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Office General	-\$2,500.00	-\$2,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,500.00	-\$1,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$2,500.00	-\$2,500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Equipment - Office	-\$1,000.00	-\$1,000.00	Expense	1004 - Administration - General	410 - Equipment - Office
Sponsorship - Conservation and Teacher Professional Development	-\$4,500.00	-\$4,500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$5,000.00	-\$5,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$5,000.00	-\$5,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	-\$5,000.00	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$10,000.00	-\$10,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - WellIntell	-\$7,500.00	-\$7,500.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	-\$5,000.00	-\$5,000.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	-\$100.00	-\$100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	-\$5,000.00	-\$5,000.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$500.00	-\$500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	-\$2,500.00	-\$2,500.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$7,500.00	-\$7,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$36,639.36	\$36,400.00			