

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

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

|  |                         |
|--|-------------------------|
| <b>Amount of Cash on Hand by Fund</b>              | <b>Texas Water Code</b> |
|  | <b>36.154(b)(2)</b>     |
| as of June 1 of the Current Year - Operating Fund: | \$438,700.00            |
| as of June 1 of the Current Year - Reserve Fund:   | \$1,185,400.00          |
| <b>Total:</b>                                      | <b>\$1,624,000.00</b>   |

|  |                         |
|--|-------------------------|
| <b>Amount of Money Received by the District during Previous Year</b> | <b>Texas Water Code</b> |
|  | <b>36.154(b)(3)</b>     |
| Property Tax Revenue:  | \$286,000.00            |
| Interest Income:   | \$8,000.00              |
| Miscellaneous Income:  | \$500.00                |
| <b>Total:</b>  | <b>\$294,400.00</b>     |

|  |                         |
|--|-------------------------|
| <b>Amount of Money Available to the District during the Ensuing Year</b> | <b>Texas Water Code</b> |
|  | <b>36.154(b)(4)</b>     |
| 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            |
| <b>Total:</b>  | <b>\$909,600.00</b>     |

|  |                         |
|--|-------------------------|
| <b>Amount of the Expected Balances at the End of the Fiscal Year</b> | <b>Texas Water Code</b> |
|  | <b>36.154(b)(5)</b>     |
| at the End of the Current Fiscal Year - Operating Fund:              | \$341,900.00            |
| at the End of the Current Fiscal Year - Reserve Fund:                | \$1,032,100.00          |
| <b>Total:</b>  | <b>\$1,373,900.00</b>   |

|   |                         |
|---|-------------------------|
| <b>Estimated Amount of Revenues and Balances Available for Proposed<br/>     Operating and Reserve Fund Balances:</b> | <b>Texas Water Code</b> |
|   | \$1,373,900.00          |

**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%         |
| <b>Total:</b>                 | <b>100%</b> |

**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: | -\$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      |

|   |                         |
|---|-------------------------|
| <b>Estimated Required Tax Rate</b>                                    | <b>Texas Water Code</b> |
|   | <b>36.154(b)(7)</b>     |
| Operating Expense Budget:   | -\$201,300.00           |
| Non-Tax Operating Revenue:  | \$600.00                |
| Required Tax Levy to Avoid Depletion of Reserve Funds:                | -\$200,700.00           |
| Required Tax Rate to Avoid Depletion of Reserve Funds:                | 0.014465                |
| <b>Tax Rate and Tax Levy</b>  |                         |
| Tax Rate for Next Fiscal Year:  | 0.013190                |
| Tax Levy for Next Fiscal Year:  | \$190,700.00            |
| <b>Operating Budget Summary</b>                                       |                         |
| Expected Beginning Balance:   | \$341,900.00            |
| Budgeted Expenses:  | -\$201,300.00           |
| Budgeted Non-Tax Operating Revenue:                                   | \$600.00                |
| Budgeted Tax Revenue:   | \$190,700.00            |
| Budgeted Reserve Fund Revenue:  | \$0.00                  |
| <b>Operating Budget Balance at the End of the Fiscal Year:</b>        | <b>\$331,900.00</b>     |
| <b>Reserve Fund Budget Summary</b>                                    |                         |
| Expected Beginning Balance:   | \$1,032,100.00          |
| Budgeted Expenses:  | \$0.00                  |
| Budgeted Non-Tax Revenue:   | \$51,700.00             |
| Budgeted Tax Revenue:   | \$0.00                  |
| <b>Reserve Fund Balance at the Beginning of the Next Fiscal Year:</b> | <b>\$1,083,700.00</b>   |
| <b>Operating and Reserve Fund Combined Summary</b>                    |                         |
| Expected Beginning Balance:   | \$1,373,900.00          |
| Budgeted Revenue:   | \$242,900.00            |
| Budgeted Expenses:  | -\$201,300.00           |
| <b>Expected Ending Balance:</b>                                       | <b>\$1,415,500.00</b>   |

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

|                                      | <b>Sum of Budget Recommendation</b> |                     |
|--------------------------------------|-------------------------------------|---------------------|
| <b>Revenue</b>                       | \$                                  | <b>191,245.71</b>   |
| 1001 - Administration - Revenue      | \$                                  | 191,245.71          |
| <b>Expense</b>                       | \$                                  | <b>(201,250.00)</b> |
| 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)          |
| <b>Grand Total</b>                   | \$                                  | <b>(10,004.29)</b>  |

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

| Row Labels  | Sum of Budget Recommendation |                     |
|---|------------------------------|---------------------|
| <b>Revenue</b>  | <b>\$</b>                    | <b>191,245.71</b>   |
| 0120 - Tax Collections  | \$                           | 190,645.71          |
| 0130 - Interest Income  | \$                           | 600.00              |
| 0143 - District Fees - Permitting                                   | \$                           | -                   |
| 0145 - District Fees - Enforcement                                  | \$                           | -                   |
| 0150 - Grants   | \$                           | -                   |
| 0160 - Refunds  | \$                           | -                   |
| 0300 - Reserve Funds  | \$                           | -                   |
| <b>Expense</b>  | <b>\$</b>                    | <b>(201,250.00)</b> |
| 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                            | \$                           | -                   |

|  |           |                    |
|--|-----------|--------------------|
| 436 - Technology Services - Internet   | \$        | -                  |
| 450 - Equipment Maintenance and Repair | \$        | -                  |
| 500 - Public Notices and Publications  | \$        | (2,000.00)         |
| 900 - Miscellaneous                    | \$        | -                  |
| <b>Grand Total</b>                     | <b>\$</b> | <b>(10,004.29)</b> |

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

| Budget Item Description   | Budget              |           | Program                              | Budget Category   |
|---|---------------------|-----------|--------------------------------------|---|
|   | Recommendation      | Item Type |                                      |   |
| Tax Collections   | \$190,645.71        | 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 - Kaspersky                         | \$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                                |
| Fees of Office  | -\$6,250.00         | Expense   | 1004 - Administration - General      | 101 - Director Fees   |
| Legal Services - General Consultation                           | -\$10,000.00        | Expense   | 1004 - Administration - General      | 210 - Legal Services  |
| Legal Services - Legislative Representation                     | \$0.00              | 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  | -\$10,000.00        | Expense   | 1004 - Administration - General      | 221 - Professional and Technical Services - Auditor                 |
| Technical Services - Tax Collections                            | -\$5,500.00         | Expense   | 1004 - Administration - General      | 222 - Professional and Technical Services - Tax Assessor            |
| Technical Services - Appraisals                                 | -\$7,500.00         | Expense   | 1004 - Administration - General      | 223 - Professional and Technical Services - Appraisal District      |
| Insurance - Liability   | -\$1,500.00         | Expense   | 1004 - Administration - General      | 230 - Insurance and Bonds   |
| Insurance - Surety Bonds  | -\$800.00           | Expense   | 1004 - Administration - General      | 230 - Insurance and Bonds   |
| Supplies - Paper for Records Archiving                          | -\$500.00           | Expense   | 1004 - Administration - General      | 310 - Supplies - Office   |
| Supplies - Stamps and Certified Mail Expenses                   | -\$500.00           | Expense   | 1004 - Administration - General      | 310 - Supplies - Office   |
| Supplies - Office General                                       | \$0.00              | Expense   | 1004 - Administration - General      | 310 - Supplies - Office   |
| Technical Services - VCGCD - Mileage and Supplies Reimbursement | -\$1,500.00         | Expense   | 1004 - Administration - General      | 330 - Training and Travel Expenses                                  |
| Travel Expenses - Mileage Reimbursement                         | -\$500.00           | Expense   | 1004 - Administration - General      | 330 - Training and Travel Expenses                                  |
| Office Lease  | -\$7,200.00         | Expense   | 1004 - Administration - General      | 350 - Lease   |
| Equipment - Office  | \$0.00              | Expense   | 1004 - Administration - General      | 410 - Equipment - Office  |
| Equipment Maintenance - Repair - Office                         | \$0.00              | Expense   | 1004 - Administration - General      | 450 - Equipment Maintenance and Repair                              |
| Public Notices - Permitting                                     | -\$1,000.00         | 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 - Financial                                      | -\$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                               |
| Sponsorship - Conservation and Teacher Professional Development | -\$500.00           | Expense   | 2000 - Groundwater Conservation      | 363 - Sponsorships and Cost-Sharing - Conservation Promotion        |
| Sponsorship - Wetlands Field Trips                              | \$0.00              | Expense   | 2000 - Groundwater Conservation      | 363 - Sponsorships and Cost-Sharing - Conservation Promotion        |
| Permitting Technical Assistance                                 | -\$1,000.00         | Expense   | 3000 - Groundwater Management        | 225 - Professional and Technical Services - Hydrogeologist          |
| Aquifer Condition Assessment - Geostatistics re Water Levels    | -\$5,000.00         | Expense   | 4000 - Groundwater Monitoring        | 225 - Professional and Technical Services - Hydrogeologist          |
| Evaluation of Data re Investigations                            | \$0.00              | Expense   | 4000 - Groundwater Monitoring        | 225 - Professional and Technical Services - Hydrogeologist          |
| Lab Analysis of Groundwater Samples                             | -\$1,000.00         | Expense   | 4000 - Groundwater Monitoring        | 226 - Professional and Technical Services - Laboratory              |
| Aquifer Monitoring Well Network Development - WellIntell        | -\$12,000.00        | Expense   | 4000 - Groundwater Monitoring        | 380 - Aquifer Monitoring Network Development                        |
| Equipment Maintenance and Repair - Groundwater Monitoring       | \$0.00              | Expense   | 4000 - Groundwater Monitoring        | 450 - Equipment Maintenance and Repair                              |
| Misc Expense  | \$0.00              | Expense   | 4000 - Groundwater Monitoring        | 900 - Miscellaneous   |
| Evaluation of Data re Investigations                            | \$0.00              | Expense   | 6000 - Groundwater Protection        | 225 - Professional and Technical Services - Hydrogeologist          |
| Sponsorship - Well Plugging                                     | -\$1,000.00         | Expense   | 6000 - Groundwater Protection        | 361 - Sponsorships and Cost-Sharing - Well Plugging                 |
| Sponsorship - Borehole Logging                                  | \$0.00              | Expense   | 6000 - Groundwater Protection        | 362 - Sponsorships and Cost-Sharing - Borehole Logging              |
| DFC Development Support   | -\$2,500.00         | Expense   | 8000 - Groundwater Resource Planning | 225 - Professional and Technical Services - Hydrogeologist          |
| <b>Total</b>  | <b>-\$10,004.29</b> |           |                                      |   |

**FY2024 - 2025: Budget: Management Recommendation**

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

|                           | <i>Previous Year<br/>Tax Rate</i> | <i>No-New-Revenue<br/>Tax Rate</i> | <i>Voter-Approval<br/>Tax Rate</i> | <i>Management<br/>Proposed Tax<br/>Rate</i> | <i>Estimated<br/>Required Tax<br/>Rate to Avoid<br/>Depletion of<br/>Reserve Funds</i> |
|---------------------------|-----------------------------------|------------------------------------|------------------------------------|---|--|
| 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                                    | 0.014465   |
| 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                                   | \$200,700  |
| Change in Total Tax Levy: | \$9,083                           | \$1,451                            | \$16,159                           | \$1,451                                     | \$19,137   |
| Total Tax Levy Increase:  | 5.00%                             | 0.80%                              | 8.90%                              | 0.80%                                       | 10.54%   |



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

| <b>Row Labels</b>               | <b>Sum of Budget Recommendation</b> |                  |
|---------------------------------|-------------------------------------|------------------|
| <b>Revenue</b>                  | \$                                  | <b>51,600.24</b> |
| 1001 - Administration - Revenue | \$                                  | 51,600.24        |
| <b>Expense</b>                  | \$                                  | -                |
| 1004 - Administration - General | \$                                  | -                |
| <b>Grand Total</b>              | \$                                  | <b>51,600.24</b> |

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

| <b>Row Labels</b>      | <b>Sum of Budget Recommendation</b> |                  |
|------------------------|-------------------------------------|------------------|
| <b>Revenue</b>         | <b>\$</b>                           | <b>51,600.24</b> |
| 0120 - Tax Collections | \$                                  | -                |
| 0130 - Interest Income | \$                                  | 51,600.24        |
| <b>Expense</b>         | <b>\$</b>                           | <b>-</b>         |
| 900 - Miscellaneous    | \$                                  | -                |
| <b>Grand Total</b>     | <b>\$</b>                           | <b>51,600.24</b> |

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

| <b>Budget Item Description</b> | <b>Budget Recommendation</b> | <b>Budget Item Type</b> | <b>Program</b>                  | <b>Budget Category</b> |
|--------------------------------|------------------------------|-------------------------|---------------------------------|------------------------|
| Tax Collections                | \$0.00                       | Revenue                 | 1001 - Administration - Revenue | 0120 - Tax Collections |
| Interest Income                | \$51,600.24                  | Revenue                 | 1001 - Administration - Revenue | 0130 - Interest Income |
| Expense                        | \$0.00                       | Expense                 | 1004 - Administration - General | 900 - Miscellaneous    |
| <b>Total</b>                   | <b>\$51,600.24</b>           |                         |                                 |                        |

**As of June 1, 2024 (Calculated: 8/23/2024)**

| <b>Fund</b>  | <b>Current Balance</b> | <b>Anticipated Revenue</b> | <b>Anticipated Expenses</b> | <b>Total</b>          |
|--------------|------------------------|----------------------------|-----------------------------|-----------------------|
| Operating    | \$ 438,605.68          | \$ -                       | \$ (96,720.66)              | \$ 341,885.02         |
| Reserve      | \$ 1,185,381.89        | \$ 3,623.00                | \$ (157,000.00)             | \$1,032,004.89        |
| <b>Total</b> | <b>\$ 1,623,987.57</b> | <b>\$ 3,623.00</b>         | <b>\$ (253,720.66)</b>      | <b>\$1,373,889.91</b> |