

ORDER ADOPTING THE BUDGET OF  
THE TEXANA GROUNDWATER CONSERVATION DISTRICT

Upon motion by Clifford Born, seconded by  
Robert Gendke, the attached Budget for the fiscal year October  
1, 2024, through September 30, 2025, is hereby approved and adopted by a vote of  
4 ayes and 0 nays on this 29 day of August  
of 2024.

Alton J Tupa  
Signature of Presiding Officer

Alton Tupa  
Printed Name of Presiding Officer

ATTEST:

Robert Gendke  
Signature of Director

Robert Gendke  
Printed Name of Director

**Texana 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:	\$74,400.00
as of June 1 of the Current Year - Reserve Fund:	\$1,103,900.00
<b>Total:</b>	<b>\$1,178,300.00</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:	-\$25,000.00
at the End of the Current Fiscal Year - Reserve Fund:	\$956,000.00
<b>Total:</b>	<b>\$931,000.00</b>

<b>Estimated Amount of Revenues and Balances Available for Proposed          Operating and Reserve Fund Balances:</b>	<b>Texas Water Code</b>
	\$931,000.00

**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%
<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:	-\$3,000.00

**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:	-\$193,700.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$193,100.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.005041
<b>Tax Rate and Tax Levy</b>	
Tax Rate for Next Fiscal Year:	0.007200
Tax Levy for Next Fiscal Year:	\$275,800.00
<b>Operating Budget Summary</b>	
Expected Beginning Balance:	-\$25,000.00
Budgeted Expenses:	-\$193,700.00
Budgeted Non-Tax Operating Revenue:	\$600.00
Budgeted Tax Revenue:	\$275,800.00
Budgeted Reserve Fund Revenue:	\$0.00
<b>Operating Budget Balance at the End of the Fiscal Year:</b>	<b>\$82,700.00</b>
<b>Reserve Fund Budget Summary</b>	
Expected Beginning Balance:	\$956,000.00
Budgeted Expenses:	\$0.00
Budgeted Non-Tax Revenue:	\$47,800.00
Budgeted Tax Revenue:	\$0.00
<b>Reserve Fund Balance at the Beginning of the Next Fiscal Year:</b>	<b>\$1,003,800.00</b>
<b>Operating and Reserve Fund Combined Summary</b>	
Expected Beginning Balance:	\$931,000.00
Budgeted Revenue:	\$324,200.00
Budgeted Expenses:	-\$193,700.00
<b>Expected Ending Balance:</b>	<b>\$1,061,500.00</b>

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

	<b>Sum of Budget Recommendation</b>	
<b>Revenue</b>	\$	<b>276,390.47</b>
1001 - Administration - Revenue	\$	276,390.47
<b>Expense</b>	\$	<b>(193,700.00)</b>
1002 - Administration - Staffing	\$	(120,000.00)
1003 - Administration - Technology	\$	(7,200.00)
1004 - Administration - General	\$	(38,900.00)
2000 - Groundwater Conservation	\$	(1,500.00)
3000 - Groundwater Management	\$	(5,000.00)
4000 - Groundwater Monitoring	\$	(13,100.00)
6000 - Groundwater Protection	\$	(5,500.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
<b>Grand Total</b>	\$	<b>82,690.47</b>

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

Row Labels	Sum of Budget Recommendation	
<b>Revenue</b>	<b>\$</b>	<b>276,390.47</b>
0120 - Tax Collections	\$	275,790.47
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>(193,700.00)</b>
210 - Legal Services	\$	(15,000.00)
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	\$	(1,000.00)
223 - Professional and Technical Services - Appraisal District	\$	(2,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(22,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(121,500.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(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	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(1,500.00)
380 - Aquifer Monitoring Network Development	\$	-
410 - Equipment - Office	\$	-
420 - Technology Services - Office Productivity	\$	(1,500.00)
430 - Technology Services - Miscellaneous	\$	(500.00)
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	\$	(1,200.00)
436 - Technology Services - Internet	\$	(500.00)

450 - Equipment Maintenance and Repair	\$	(1,500.00)
500 - Public Notices and Publications	\$	(3,000.00)
900 - Miscellaneous	\$	(1,200.00)
<b>Grand Total</b>	<b>\$</b>	<b>82,690.47</b>

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

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$275,790.47	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
IT Service - Cyber Security - Kapersky	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,500.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	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	-\$1,200.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	-\$500.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	-\$500.00	Expense	1004 - Administration - General	450 - Equipment Maintenance and Repair
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 - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Permitting	-\$2,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1004 - Administration - General	900 - Miscellaneous
Legal Services - General Consultation	-\$15,000.00	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	-\$1,000.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$2,000.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	-\$120,000.00	Expense	1002 - Administration - Staffing	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
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 - Office General	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,000.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Equipment - Office	\$0.00	Expense	1004 - Administration - General	410 - Equipment - Office
Sponsorship - Conservation and Teacher Professional Development	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$1,500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$5,000.00	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	-\$5,000.00	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	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	-\$1,000.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	-\$1,100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	-\$5,000.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$500.00	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>\$82,690.47</b>			



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

Total Taxable Value:	\$3,830,423,236
Previous Tax Levy:	\$275,127

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236
Tax Rate per \$100:	0.007400	0.007200	0.007700	0.007200	0.005041
Previous Year Tax Levy:	\$275,127	\$275,127	\$275,127	\$275,127	\$275,127
Computed Tax Levy:	\$283,451	\$275,790	\$294,943	\$275,790	\$193,100
Change in Total Tax Levy:	\$8,324	\$663	\$19,816	\$663	-\$82,027
Total Tax Levy Increase:	3.03%	0.24%	7.20%	0.24%	-29.81%

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

<b>Row Labels</b>	<b>Sum of Budget Recommendation</b>	
<b>Revenue</b>	\$	<b>47,796.53</b>
1001 - Administration - Revenue	\$	47,796.53
<b>Expense</b>	\$	-
1004 - Administration - General	\$	-
<b>Grand Total</b>	\$	<b>47,796.53</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>47,796.53</b>
0120 - Tax Collections	\$	-
0130 - Interest Income	\$	47,796.53
<b>Expense</b>	<b>\$</b>	<b>-</b>
900 - Miscellaneous	\$	-
<b>Grand Total</b>	<b>\$</b>	<b>47,796.53</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	\$47,796.53	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
<b>Total</b>	<b>\$47,796.53</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	\$ 74,319.34	\$ -	\$ (99,300.00)	\$ (24,980.66)
Reserve	\$ 1,103,884.05	\$ 9,046.45	\$ (157,000.00)	\$ 955,930.50
<b>Total</b>	<b>\$ 1,178,203.39</b>	<b>\$ 9,046.45</b>	<b>\$ (256,300.00)</b>	<b>\$ 930,949.84</b>