

Victoria County Groundwater Conservation District



Directors:

Mark Meek
President

Jerry Hroch
Vice-President

Barbara Dietzel
Secretary

Thurman Clements
Kenneth Eller

ORDER ADOPTING BUDGET

Upon motion by Kenneth Eller, seconded by
Barbara Dietzel, the attached budget for the fiscal year
October 1, 2011 – September 30, 2012 was adopted by a vote of
5 ayes and 0 nays on this 2nd day of September 2011.

Mark Meek – President

ATTEST:

Barbara Dietzel - Secretary



**Annual Budget Proposal
Fiscal Year 2011-2012**

Version: Adopted

Public Hearing: September 2, 2011

Adopted: September 2, 2011

Annual Budget Requirements under TWC 36.154

Sec. 36.154. ANNUAL BUDGET.

- (a) The board shall prepare and approve an annual budget.
- (b) The budget shall contain a complete financial statement, including a statement of:
 - (1) the outstanding obligations of the district;
 - (2) the amount of cash on hand to the credit of each fund of the district;
 - (3) the amount of money received by the district from all sources during the previous year;
 - (4) the amount of money available to the district from all sources during the ensuing year;
 - (5) the amount of the balances expected at the end of the year in which the budget is being prepared;
 - (6) the estimated amount of revenues and balances available to cover the proposal budget; and
 - (7) the estimated tax rate or fee revenues that will be required.
- (c) The annual budget may be amended on the board's approval.

Outstanding Obligations of the District (TWC 36.154(b)(1))

This section of the budget request identifies obligations and authorized commitments of the District that have not been paid as of July 1, 2011.

	Acct #	Account Name	FY10-11 Budget Amount	FY10-11 YTD Expenses (7/1/2011)	FY10-11 YTD % of Budget (7/1/2011)	FY10-11 Budget Remaining (7/1/2011)	FY10-11 Projected Total Expenses
Series	5200	Personnel & Benefits					
	5201	District Manager Wages	73,700.00	55,316.06	75%	18,383.94	73,700.00
	5202	Administrative Assistant Wages	24,000.00	9,710.44	40%	14,289.56	20,000.00
	5205	Retirement Benefits	6,500.00	3,778.41	58%	2,721.59	6,000.00
	5220	Health Benefits	9,000.00	7,294.46	81%	1,705.54	9,000.00
	5250	Social Security	7,500.00	4,480.83	60%	3,019.17	7,500.00
	5255	Medicare	2,500.00	934.95	37%	1,565.05	2,000.00
	5260	State Unemployment	1,000.00	386.38	39%	613.62	1,000.00
		Personnel & Benefits Subtotal	124,200.00	81,901.53	66%	42,298.47	119,200.00
Series	5300	General and Administrative					
	5305	Office and Meeting Supplies	15,000.00	5,647.35	38%	9,352.65	10,000.00
	5310	Meeting Registrations	5,000.00	213.75	4%	4,786.25	2,000.00

	5315	Educational Materials	1,000.00	489.50	49%	510.50	750.00
	5326	Travel Expenses	10,000.00	3,313.11	33%	6,686.89	7,500.00
	5356	Public Education	5,000.00	460.00	9%	4,540.00	1,000.00
	5360	Public/Legal Notices	4,000.00	2,740.90	69%	1,259.10	4,000.00
	5365	Memberships/Dues/Subscriptions	1,500.00	1,451.75	97%	48.25	1,500.00
		General and Admin. Subtotal	41,500.00	14,316.36	34%	27,183.64	26,750.00
Series	5400	Contractual Services					
	5401	Legal and Professional Seviles	75,000.00	33,027.84	44%	41,972.16	75,000.00
	5405	Research and Consultation	100,000.00	12,096.25	12%	87,903.75	100,000.00
	5410	Tax Assessor	25,000.00	23,321.60	93%	1,678.40	24,000.00
	5411	Appraisal District	8,500.00	6,175.71	73%	2,324.29	6,500.00
	5413	Property & Casualty Insurance	2,500.00	884.35	35%	1,615.65	1,000.00
	5415	Bank Analysis	1,000.00	352.07	35%	647.93	600.00
	5420	Election Expenses	30,000.00	0.00	0%	30,000.00	0.00
	5425	Equipment Repair	1,000.00	135.00	14%	865.00	200.00
	5441	Event Sponsorships	1,500.00	375.00	25%	1,125.00	500.00
	5442	Advertisements	2,500.00	75.00	3%	2,425.00	2,000.00
	5450	Office Rent	15,000.00	12,960.00	86%	2,040.00	13,000.00
	5460	Regional Planning	5,000.00	1,500.00	30%	3,500.00	2,000.00
	5470	Information Technology Services	7,500.00	3,095.38	41%	4,404.62	6,000.00
	5495	Aquifer Monitoring	40,000.00	0.00	0%	40,000.00	20,000.00
		Contractual Services Subtotal	314,500.00	93,998.20	30%	220,501.80	250,800.00

Series	5600	Capital Purchases					
	5601	Vehicle	0.00	0.00	-	0.00	0.00
	5602	Software	2,000.00	524.99	26%	1,475.01	2,000.00
	5603	Hardware	10,000.00	0.00	0%	10,000.00	6,000.00
	5604	Equipment	5,000.00	5,046.99	101%	(46.99)	5,050.00
		Capital Purchases Subtotal	17,000.00	5,571.98	33%	11,428.02	13,050.00
		Expense Accounts Total	497,200.00	195,788.07	39%	301,411.93	409,800.00

As of July 1, 2011, the District had authorized the following commitments which have outstanding balances:

- Intera - GSDP – Implementation – Phases 1, 2, and 3: \$49,500.00
- PBW - Task Order 05: Monitoring Network Density and Frequency: \$3,800.00
- PBW - Task Order 08: Monitoring Plan Development: \$8,730.00
- PBW - Task Order 10: Historical Water Level Data Evaluation: \$2,722.50
- PBW - Task Order 11: General Consulting: \$3,593.75

**Amount of Cash on Hand by Fund
(TWC 36.154(b)(2))**

This section of the budget request identifies the monies and investments of the District as of July 1, 2011.

Fund Type	Asset Type	Book Value	Market Value
General	FVNB Demand Deposits	-----	-----
	Beginning	\$1,104,963.81	\$1,104,963.81
	Ending	\$1,079,418.74	\$1,079,418.74
	Ending (including Outstanding Checks)	\$1,078,283.17	\$1,078,283.17

General	FVNB CD 99087790	-----	-----
	Beginning	\$100,465.73	\$100,465.73
	Ending	\$100,668.52	\$100,668.52

General	FVNB CD 99094029	-----	-----
	Beginning	\$100,230.40	\$100,230.40
	Ending	\$100,407.40	\$100,407.40

**Amount of Money Received by the District during Previous Year
(TWC 36.154(b)(3))**

This section of the budget request identifies the total revenue actually received by the District between October 1, 2009 and September 30, 2010.

	Acct #	Account Name	FY09-10 Actual
Income			
Series	4100	CASH RECEIPTS	
	4120	Ad Valorem Tax Collections	\$501,161.72
	4130	Interest Income	\$5,155.07
	4140	Fees	\$0.00
	4150	Grants	\$0.00
	4160	Refunds	\$318.00
	4170	Delinquent Tax Collections	\$0.00
	4180	Delinquent Tax Penalties and Interest	\$0.00
		Cash Receipts Subtotal	\$506,634.79

**Amount of Money Available to the District during Ensuing Year
(TWC 36.154(b)(4))**

This section of the budget request identifies the total revenue projected to be received by the District between October 1, 2010 and September 30, 2011.

	Acct #	Account Name	FY10-11 Budgeted Amount
Income			
Series	4100	CASH RECEIPTS	
	4120	Ad Valorem Tax Collections	\$499,406.46
	4130	Interest Income	\$5,000.00
	4140	Fees	\$0.00
	4150	Grants	\$0.00
	4160	Refunds	\$0.00
	4170	Delinquent Tax Collections	\$0.00
	4180	Delinquent Tax Penalties and Interest	\$0.00
		Cash Receipts Subtotal	\$504,406.46

**Amount of the Expected Balances at the End of the Fiscal Year
(TWC 36.154(b)(5))**

General Fund	Cash Budget (100% Expenditure in FY11-12)
Ending Fund Balance for FY09-10:	\$940,841
Total Budgeted Revenue for FY10-11:	\$504,406
Total Projected Expenses for FY10-11:	\$409,800
Projected Ending Fund Balance for FY10-11:	\$1,035,447

Estimated Amount of Revenues and Balances Available for Proposed Budget (TWC 36.154(b)(6))

General Fund	Cash Budget (100% Expenditure in FY11-12)	Cash Budget (75% Expenditure in FY11-12)
Projected Ending Fund Balance for FY10-11:	\$1,035,447	\$1,035,447
Transfer to Reserve Fund:	(\$535,447)	(\$535,447)
Total Requested Revenue for FY11-12:	\$0	\$0
Total Requested Expenses for FY11-12:	\$497,200	\$372,900
Projected Ending Fund Balance for FY11-12:	\$2,800	\$127,100
Reserve Fund (Proposed)	Cash Budget (100% Expenditure in FY11-12)	Cash Budget (75% Expenditure in FY11-12)
Projected Ending Fund Balance for FY10-11:	\$0	\$0
Transfer from General Fund:	\$535,447	\$535,447
Total Requested Revenue for FY11-12:	\$500,905	\$500,905
Total Requested Expenses for FY11-12:	\$0	\$0
Projected Ending Fund Balance for FY11-12:	\$1,036,352	\$1,036,352

**Estimated Required Tax Rate
(TWC 36.154(b)(7))**

Total Taxable Value:	\$5,447,053,617
Tax Rate per \$100:	\$0.009150
Percent Above Effective Rate:	-0.60%
Previous FY (FY10-11) Tax Levy:	\$498,437
Computed FY (FY11-12) Tax Levy:	\$498,405

List of Attachments:

1. Tax Rate Options Spreadsheet for Proposed FY2011-2012 Budget
2. Simple Budget Spreadsheet for Proposed FY2011-2012 Budget
3. Income by Accounts Spreadsheet for Proposed FY2011-2012 Budget
4. Expenses by Accounts Spreadsheet for Proposed FY2011-2012 Budget

Victoria County Groundwater Conservation District - Budget Request - FY11-12 - Tax Rate Options

	Equal or Less Levy as Previous FY	Small Taxing Unit Rate	Effective Tax Rate	FY10-11 Tax Rate	Below Rollback Tax Rate	Above Rollback Tax Rate	Maximum Tax Rate
Total Taxable Value:	\$5,447,053,617	\$5,447,053,617	\$5,447,053,617	\$5,447,053,617	\$5,447,053,617	\$5,447,053,617	\$5,447,053,617
Tax Rate per \$100:	0.009150	0.009170	0.009225	0.009460	0.009960	0.009970	0.020000
Percent Above Effective Rate:	-0.81%	-0.60%	0.00%	2.55%	7.97%	8.08%	116.80%
Previous FY (FY10-11) Tax Levy:	\$498,437	\$498,437	\$498,437	\$498,437	\$498,437	\$498,437	\$498,437
Computed FY (FY11-12) Tax Levy:	\$498,405	\$499,495	\$502,491	\$515,291	\$542,527	\$543,071	\$1,089,411
Tax Levy Increase:	-0.01%	0.21%	0.81%	3.38%	8.85%	8.95%	118.57%
Small Taxing Unit:	YES	YES	NO	NO	NO	NO	NO
Subject to Possible Rollback Petition and Election:	NO	NO	NO	NO	NO	YES	YES

Simple Budget: FY11-12		
General Fund	Cash Budget (100% Expenditure in FY11-12)	Cash Budget (75% Expenditure in FY11-12)
Ending Fund Balance for FY09-10:	940,841	940,841
Total Budgeted Revenue for FY10-11:	504,406	504,406
Total Projected Expenses for FY10-11:	-409,800	-409,800
Projected Ending Fund Balance for FY10-11:	1,035,447	1,035,447
Total Requested Revenue for FY11-12:	500,905	500,905
Total Requested Expenses for FY11-12:	-497,200	-372,900
Projected Ending Fund Balance for FY11-12:	1,039,153	1,163,453

Victoria County Groundwater Conservation District - Budget Request - FY10-11 - Income

	Acct #	Account Name	FY10-11 Budgeted Amount	FY09-10 Actual	FY10-11 YTD Total Income (7/1/2010)	FY10-11 YTD % of Budget (7/1/2010)	FY10-11 Projected Total Income	FY10-11 Projected % of Budget	FY11-12 Budget Request	% Change from FY10-11
Income										
Series	4100	CASH RECEIPTS								
	4120	Ad Valorem Tax Collections	499,406.46	501,161.72	497,899.37	99.70%	499,406.46	100.00%	498,405.41	-0.2%
	4130	Interest Income	5,000.00	5,155.07	4,995.19	99.90%	6,243.99	124.88%	2,500.00	-50.0%
	4140	Fees	0.00	0.00	0.00	-	0.00	-	0.00	-
	4150	Grants	0.00	0.00	0.00	-	0.00	-	0.00	-
	4160	Refunds	0.00	318.00	0.00	-	0.00	-	0.00	-
	4170	Delinquent Tax Collections	0.00	0.00	0.00	-	0.00	-	0.00	-
	4180	Delinquent Tax Penalties and Interest	0.00	0.00	0.00	-	0.00	-	0.00	-
		Cash Receipts Subtotal	504,406.46	506,634.79	502,894.56	99.70%	505,650.45	100.25%	500,905.41	-0.69%

Victoria County Groundwater Conservation District - Budget Request - FY11-12 - Expenses

Acct #	Account Name	FY10-11 Budget Amount	FY09-10 Actual	FY10-11 YTD Expenses (7/1/2011)	FY10-11 YTD % of Budget (7/1/2011)	FY10-11 Budget Remaining (7/1/2011)	FY10-11 Projected Total Expenses	FY10-11 Projected % of Budget	FY11-12 Budget Request	% Change from FY10-11 Budget
Series 5200	Personnel & Benefits									
5201	District Manager Wages	73,700.00	70,200.00	55,316.06	75%	18,383.94	73,700.00	100.00%	73,700.00	0.0%
5202	Administrative Assistant Wages	24,000.00	18,250.46	9,710.44	40%	14,289.56	20,000.00	83.33%	24,000.00	0.0%
5205	Retirement Benefits	6,500.00	5,148.96	3,778.41	58%	2,721.59	6,000.00	92.31%	6,500.00	0.0%
5220	Health Benefits	9,000.00	6,590.34	7,294.46	81%	1,705.54	9,000.00	100.00%	9,000.00	0.0%
5250	Social Security	7,500.00	6,545.26	4,480.83	60%	3,019.17	7,500.00	100.00%	7,500.00	0.0%
5255	Medicare	2,500.00	223.20	934.95	37%	1,565.05	2,000.00	80.00%	2,500.00	0.0%
5260	State Unemployment	1,000.00	538.31	386.38	39%	613.62	1,000.00	100.00%	1,000.00	0.0%
	Personnel & Benefits Subtotal	124,200.00	107,496.53	81,901.53	66%	42,298.47	119,200.00	95.97%	124,200.00	0.0%
Series 5300	General and Administrative									
5305	Office and Meeting Supplies	15,000.00	11,653.99	5,647.35	38%	9,352.65	10,000.00	66.67%	15,000.00	0.0%
5310	Meeting Registrations	5,000.00	5,726.69	213.75	4%	4,786.25	2,000.00	40.00%	5,000.00	0.0%
5315	Educational Materials	1,000.00	495.01	489.50	49%	510.50	750.00	75.00%	1,000.00	0.0%
5326	Travel Expenses	10,000.00	4,635.85	3,313.11	33%	6,686.89	7,500.00	75.00%	10,000.00	0.0%
5356	Public Education	5,000.00	661.14	460.00	9%	4,540.00	1,000.00	20.00%	1,500.00	-70.0%
5360	Public/Legal Notices	4,000.00	3,235.49	2,740.90	69%	1,259.10	4,000.00	100.00%	7,500.00	87.5%
5365	Memberships/Dues/Subscriptions	1,500.00	1,025.75	1,451.75	97%	48.25	1,500.00	100.00%	1,500.00	0.0%
	General and Admin. Subtotal	41,500.00	27,433.92	14,316.36	34%	27,183.64	26,750.00	64.46%	41,500.00	0.0%
Series 5400	Contractual Services									
5401	Legal and Professional Services	75,000.00	39,389.61	33,027.84	44%	41,972.16	75,000.00	100.00%	80,000.00	6.7%
5405	Research and Consultation	100,000.00	52,543.75	12,096.25	12%	87,903.75	100,000.00	100.00%	100,000.00	0.0%
5410	Tax Assessor	25,000.00	23,316.80	23,321.60	93%	1,678.40	24,000.00	96.00%	25,000.00	0.0%
5411	Appraisal District	8,500.00	7,585.00	6,175.71	73%	2,324.29	6,500.00	76.47%	8,500.00	0.0%
5413	Property & Casualty Insurance	2,500.00	416.63	884.35	35%	1,615.65	1,000.00	40.00%	2,500.00	0.0%
5415	Bank Analysis	1,000.00	452.71	352.07	35%	647.93	600.00	60.00%	1,000.00	0.0%
5420	Election Expenses	30,000.00	0.00	0.00	0%	30,000.00	0.00	0%	10,000.00	-66.7%
5425	Equipment Repair	1,000.00	0.00	135.00	14%	865.00	200.00	20.00%	1,000.00	0.0%
5441	Event Sponsorships	1,500.00	1,100.00	375.00	25%	1,125.00	500.00	33.33%	1,500.00	0.0%
5442	Advertisements	2,500.00	0.00	75.00	3%	2,425.00	2,000.00	80.00%	5,000.00	100.0%
5450	Office Rent	15,000.00	12,960.00	12,960.00	86%	2,040.00	13,000.00	86.67%	15,000.00	0.0%
5460	Regional Planning	5,000.00	1,511.33	1,500.00	30%	3,500.00	2,000.00	40.00%	10,000.00	100.0%
5470	Information Technology Services	7,500.00	3,336.02	3,095.38	41%	4,404.62	6,000.00	80.00%	15,000.00	100.0%
5495	Aquifer Monitoring	40,000.00	485.00	0.00	0%	40,000.00	20,000.00	50.00%	40,000.00	0.0%
	Contractual Services Subtotal	314,500.00	143,096.85	93,998.20	30%	220,501.80	250,800.00	79.75%	314,500.00	0.0%
Series 5600	Capital Purchases									
5601	Vehicle	0.00	0.00	0.00	-	0.00	0.00	0%	0.00	-
5602	Software	2,000.00	443.29	524.99	26%	1,475.01	2,000.00	100.00%	2,000.00	0.0%

Acct #	Account Name	FY10-11 Budget Amount	FY09-10 Actual	FY10-11 YTD Expenses (7/1/2011)	FY10-11 YTD % of Budget (7/1/2011)	FY10-11 Budget Remaining (7/1/2011)	FY10-11 Projected Total Expenses	FY10-11 Projected % of Budget	FY11-12 Budget Request	% Change from FY10-11 Budget
5603	Hardware	10,000.00	0.00	0.00	0%	10,000.00	6,000.00	60.00%	10,000.00	0.0%
5604	Equipment	5,000.00	0.00	5,046.99	101%	(46.99)	5,050.00	101.00%	5,000.00	0.0%
	Capital Purchases Subtotal	17,000.00	443.29	5,571.98	33%	11,428.02	13,050.00	76.76%	17,000.00	0.0%
	Expense Accounts Total	497,200.00	278,470.59	195,788.07	39%	301,411.93	409,800.00	82.42%	497,200.00	0.00%