



**PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT**

**FISCAL YEAR 2020-2021 ADOPTED BUDGET**

**(period of 10/01/20-09/30/21)**

**PUBLIC HEARING SEPTEMBER 15, 2020**

**ADOPTED SEPTEMBER 15, 2020**





**PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT  
ORDER ADOPTING BUDGET**

Upon motion offered by Tim Pennell, and seconded by Marvin Sager, the attached budget for fiscal year October 1, 2020 – September 30, 2021, was adopted by a vote of 5 ayes and 0 nays on this 15<sup>th</sup> day of September 2020.



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Darnell Knippa, President

ATTEST:



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Velinda Geffert – Secretary/Treasurer

## **Annual Budget Requirements under Texas Water Code 36.154**

### Section 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.

**Pecan Valley Groundwater Conservation District  
 Adopted Budget for Fiscal Year 2020-2021  
 October 1, 2020 through September 30, 2021**

This budget will raise less revenue from property taxes than last year's budget by an amount of -\$34,710, which is a -12.18 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$510.

The 2020-2021 Fiscal Year Budget for the Pecan Valley Groundwater District was adopted by a record vote of 5-0, on September 15, 2020 with the following members of the PVGCD Board voting in favor: President Darnell Knippa (Pct #2), Vice-President Clem Waskow (At-Large), Secretary-Treasurer Velinda Geffert (Pct #3), Tim Pennell (Pct #1), and Marvin Sager (Pct. #4), and the following voting in opposition: NONE

	<u>2020</u>	<u>2019</u>
Property Tax Rate:	0.00441	0.00441
No New Revenue Tax Rate:	0.00503	
No New Revenue Maintenance & Operations Tax Rate:	0.00503	
Voter Approval Tax Rate:	0.00543	
Debt Rate:	0.00000	

Total Bond Debt Obligation for Pecan Valley Groundwater Conservation District secured by Property Taxes: \$0

The following information is developed for the purposes of complying with the budgeting requirements established under Texas Water Code Chapter 36 and Local Government Code Chapter 140

**Outstanding Obligations of the District**  
**Texas Water Code 36.154 (b)(1)**

As of August 31, 2020, the District has the following outstanding obligations and commitments:

Description of Commitments	FY20 Commitment
Debt	\$0.00
Accounts Payable	\$ 3,100.96
Credit Cards	\$ 187.94
Payroll Liabilites	\$ 5,051.07
Accrued Vacation Payable	\$ 745.50
Deferred Revenue - Ad Valorem Taxes	\$ 8,312.26
Deferred Revenue - Permits	\$ 160,115.02
Accrued Accounting Fees	\$ 12,000.00
<b>Total</b>	<b>\$ 189,512.75</b>

**Amount of Cash on Hand by Fund**  
**Texas Water Code 36.154 (b)(2)**

As of August 31, 2020, the District has the following cash or cash equivalent balances:

Fund	Current Balance
Checking	\$159,176.05
Savings	\$241,900.33
Certificates of Deposit	\$2,343,677.50
<b>Total</b>	<b>\$2,744,753.88</b>

## Amount of Money Received by the District during Previous Year

### Texas Water Code 36.154 (b)(3)

The District received the following money during the Fiscal Year 2019

Revenue Account	Received Money
DeWitt County Property Taxes - Current Year	\$ 280,831.22
DeWitt County Property Taxes - Prior Year	\$ 3,349.92
District Fees	\$ 147,720.37
Interest Income	\$ 44,130.31
<b>Total</b>	<b>\$ 476,031.82</b>

## Amount of Money available to the District during the Ensuing Year

### Texas Water Code 36.154 (b)(4)

The District had the following amounts of money available for Fiscal Year 2020

Fund		FY 2020 Available Money
Committed	Committed for Future GW Studies	\$ 400,000.00
Committed	Committed for Future Legal	\$ 1,370,000.00
Committed	Committed For Future Technology	\$ 50,000.00
Operating	District Operating	\$ 523,273.04
	<b>Total</b>	<b>\$ 2,343,273.04</b>

## Amount of Expected Balances at the End of the Fiscal Year

### Texas Water Code 36.154 (b)(5)

The District projects the following fund balances at the end of the Fiscal Year 2020

Fund		FY 2020 Expected Balances at End of Fiscal Year
Committed	Committed for Future GW Studies	\$ 400,000.00
Committed	Committed for Future Legal	\$ 1,370,000.00
Committed	Committed for Future Technology	\$ 50,000.00
Operating	District Operating	\$ 236,620.04
	<b>Total</b>	<b>\$ 2,056,620.04</b>

**Estimated Amount of Revenues and Balances Available for Proposed Budget  
Texas Water Code 36.154 (b)(6)**

The District estimates a total fund balance of \$2,056,620.04 at the end of Fiscal Year 2020.

The District estimates the balance of the Committed Fund Balances at the end of Fiscal Year 2020 to be \$1,820,000. The District has committed the money in the Reserve Fund for future research, legal contingencies, and technology needs.

The District estimates the balance of the Operating Fund at the end of Fiscal Year 2020 to be \$236,620.04.

The District estimates revenue from sources other than tax revenue in Fiscal Year 2021 to be \$151,988.00.

**Estimated Required Tax Rate  
Texas Water Code 36.154 (b)(7)**

The District anticipates expenditures in Fiscal Year 2021 to be \$404,153.00.

The District estimates that a 2020 tax rate of \$0.00441/\$100 of taxable value is required for Fiscal Year 2021. The 2020 tax levy is estimated to be \$250,165.00.

**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)**

The District typically incurs costs associated with publishing newspaper notices for budget preparations, rule-making efforts, and permitting activities.

DESCRIPTION	AMOUNT
Total Expenditures of Preceding Year (FY 2020-as of 8/31/20)	\$ 2,044.02
Total Proposed Budget Line Item for FY 2021	\$ 4,000.00

**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)**

DESCRIPTION	AMOUNT
Total Expenditures of the Preceding Year (FY 2020)	\$0.00
Total Proposed Budget for FY 2021	\$0.00

**PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT**

**Fiscal Year 2020-2021 Budget**

(October 1, 2020 - September 30, 2021)

	<b>FY 2019-2020 ADOPTED BUDGET</b>	<b>FY 2019-2020 ACTUALS AS OF 8/31/20</b>	<b>FY 2020-2021 PROPOSED BUDGET</b>
<b>PROJECTED REVENUE</b>			
Taxes (Ad Valorem Taxes @ \$.00441/\$100 valuation)	\$ 282,986.00	\$ 282,908.85	\$ 250,165.00
PY Tax/Penalty/Interest	\$ 4,000.00	\$ 2,282.02	\$ 2,000.00
Exempt Well Registration Fees	\$ 2,500.00	\$ 2,850.00	\$ 2,500.00
Non-Exempt Well Registration Fees	\$ 400.00	\$ 1,400.00	\$ 600.00
Production Permit Fee	\$ 1,000.00	\$ 4,300.00	\$ 1,000.00
Production Sur Charge Fee	\$ 10,000.00	\$ 40,248.11	\$ 10,000.00
Deferred Revenue	\$ 102,500.00	\$ 102,837.73	\$ 112,688.00
Investment Interest	\$ 25,000.00	\$ 45,822.93	\$ 25,000.00
Credit/Debit Transaction Fees	\$ 200.00	\$ 688.79	\$ 200.00
Late Fees	\$ -	\$ 180.00	\$ -
<b>Total Revenue</b>	<b>\$ 428,586.00</b>	<b>\$ 483,518.43</b>	<b>\$ 404,153.00</b>
<b>PROJECTED EXPENSES</b>			
Board Wages	\$ 16,000.00	\$ 10,600.00	\$ 16,000.00
General Manager Wages	\$ 68,800.00	\$ 59,166.60	\$ 68,800.00
Administrative Assistant Wages	\$ 39,304.00	\$ 33,869.00	\$ 39,304.00
Personnel - Other (Direct Deposit Fees)		\$ 85.80	\$ 100.00
Retirement - 6.15% FOR 2020; 5.85% FOR 2021	\$ 6,650.00	\$ 5,698.91	\$ 6,500.00
Social Security - 6.2%	\$ 7,700.00	\$ 6,425.40	\$ 7,700.00
Medicare - 1.45%	\$ 1,800.00	\$ 1,502.71	\$ 1,800.00
SUTA - 1.9% FOR 2019; 1.6% FOR 2020	\$ 570.00	\$ 448.60	\$ 600.00
Health Insurance	\$ 16,750.00	\$ 15,298.91	\$ 16,250.00
Accounting Fees	\$ 16,000.00	\$ 12,400.00	\$ 16,000.00
Appraisal District	\$ 4,500.00	\$ 2,978.54	\$ 3,600.00
Bonds and Insurance	\$ 4,200.00	\$ 4,969.84	\$ 5,500.00
Capital Outlay	\$ 10,000.00	\$ 10,943.33	\$ 10,000.00
Computer Maintenance	\$ 1,200.00	\$ 408.29	\$ 1,200.00
Convenience Fees	\$ 250.00	\$ 451.25	\$ 500.00
Copier Expense	\$ 1,000.00	\$ 469.31	\$ 1,000.00
Dues	\$ 2,000.00	\$ 2,767.67	\$ 3,000.00
Education	\$ 6,000.00	\$ 675.00	\$ 6,000.00
Internet	\$ 1,000.00	\$ 399.20	\$ 1,000.00
Legal Fees	\$ 10,000.00	\$ 9,917.00	\$ 15,000.00
Office Maintenance	\$ 8,000.00	\$ 6,786.71	\$ 12,000.00
Supplies	\$ 6,500.00	\$ 2,365.80	\$ 6,500.00
Postage	\$ 1,500.00	\$ 697.89	\$ 1,500.00
Public Notices	\$ 4,500.00	\$ 2,044.02	\$ 4,000.00



**PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT**

**Fiscal Year 2020-2021 Budget**

	<b>FY 2020 ADOPTED BUDGET</b>		<b>FY 2020 ACTUALS AS OF 8/31/20</b>		<b>2021 FY BUDGET PROPOSED</b>
<b>PROJECTED EXPENSES (con't)</b>					
Research & Consultation	\$ 30,000.00	\$	11,602.10	\$	\$ 30,000.00
Telephone	\$ 3,500.00	\$	1,116.70	\$	\$ 2,000.00
Travel	\$ 12,000.00	\$	1,399.95	\$	\$ 12,000.00
Utilities	\$ 6,000.00	\$	3,251.55	\$	\$ 5,000.00
Vehicle Expense	\$ 2,500.00	\$	1,106.60	\$	\$ 2,500.00
Water Level Monitoring		\$	850.28	\$	\$ 3,000.00
Water Quality Testing	\$ 10,000.00	\$	-	\$	\$ 10,000.00
Website Expense	\$ 800.00	\$	745.00	\$	\$ 1,000.00
Well Plugging Program	\$ 5,000.00	\$	3,847.87	\$	\$ 7,500.00
Contingency	\$ 124,562.00	\$	-	\$	\$ 87,299.00
Property Tax Refund (Court-Ordered Judgement)	\$ -	\$	293.09	\$	\$ -
Property Tax Interest Refund(Court-Ordered Judgeme	\$ -	\$	282.51	\$	\$ -
<b>Total Expenditures</b>	<b>\$ 428,586.00</b>	<b>\$</b>	<b>215,865.43</b>	<b>\$</b>	<b>404,153.00</b>

**Ad Valorem Tax Collection based on \$5,672,681,997 Valuation**

**Ad Valorem Tax Rate Adopted for 2020 = \$0.00441/\$100 Valuation**