



**PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT**

**FISCAL YEAR 2022-23 BUDGET**

**(October 1, 2022 – September 30, 2023)**

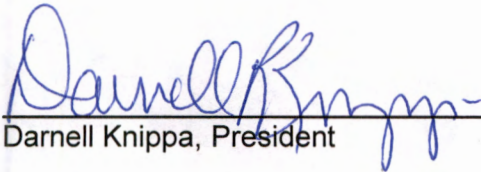
**ADOPTED SEPTEMBER 20, 2022**



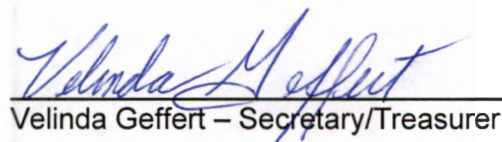


PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT  
ORDER ADOPTING BUDGET  
Fiscal Year 2022-2023

Upon motion offered by Marvin Sager, and seconded by Tim Pennell, the attached budget for fiscal year October 1, 2022 – September 30, 2023, was adopted by a vote of 5 ayes and 0 nays on this 20th day of September 2022.

  
Darnell Knippa, President

ATTEST:

  
Velinda Geffert – Secretary/Treasurer

**Pecan Valley Groundwater Conservation District  
Adopted Budget for Fiscal Year 2022-2023  
October 1, 2022 through September 30, 2023**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$130, which is a 0.07 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$624.

The 2022-2023 Fiscal Year Budget for Pecan Valley Groundwater District was adopted by a record vote of 5-0, on 09/20/2022; the members of the governing body voted on the budget as follows:

**FOR:** Tim Pennell, Pct. #1  
Darnell Knippa, Pct #2  
Velinda Geffert, Pct #3  
Marvin Sager, Pct #4  
Clem Waskow, Precinct At Large

**AGAINST:** NONE

**PRESENT and not voting:** NONE

**ABSENT:** NONE

	<u><b>2022-2023</b></u>	<u><b>2021-2022</b></u>
Property Tax Rate:	<b>\$0.00276/100</b>	<b>\$0.00441/100</b>
No New Revenue Tax Rate:	\$0.00276/100	\$0.00564/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.00276/100	\$0.00564/100
Voter Approval Tax Rate:	\$0.00298/100	\$0.00609/100
Debt Rate:	\$0.00000/100	\$0.00000/100

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

## **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.

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, 2022, the District has the following outstanding obligations and commitments:

<b>Description of Commitments</b>	<b>FY 2022 Commitment</b>
Debt	\$0
<b>Total</b>	<b>\$0</b>

### **Amount of Cash on Hand by Fund**

#### **Texas Water Code 36.154 (b)(2)**

As of August 31, 2022, the District has the following cash or cash equivalent balances:

<b>Fund</b>	<b>Current Balance</b>
Checking	\$165,069
Savings	\$268,712
Certificates of Deposit	\$2,705,897
<b>Total</b>	<b>\$3,139,678</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 Fiscal Year 2020-2021:

<b>Revenue Type</b>	<b>Received Money</b>
Property Tax Revenue - Current Year	\$248,431
Property Tax Revenue - Delinquent	\$2,951
District Fees	\$188,617
Interest Income	\$29,464
<b>Total</b>	<b>\$469,463</b>

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

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

As of September 30, 2021, the District had the following amounts of money available for the ensuing year (FY 2021-2022):

Fund		Available Funds
Committed	Committed for Future GW Studies	\$400,000
Committed	Committed for Future Legal Contingencies	\$1,370,000
Committed	Committed for Future Technology	\$50,000
Operating	District Operating	\$981,685
	<b>Total Equity</b>	<b>\$2,801,685</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 2021-2022:

Fund		Expected Balances at End of Fiscal Year
Committed	Committed for Future GW Studies	\$400,000
Committed	Committed for Future Legal Contingencies	\$1,370,000
Committed	Committed for Future Technology	\$50,000
Operating	District Operating	\$1,059,514
	<b>Total</b>	<b>\$2,879,514</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 \$2,879,514 at the end of Fiscal Year 2021-2022.

The District estimates the balance of the Committed Fund Balances at the end of Fiscal Year 2021-2022 to be \$1,820,000. The District has committed the money for future groundwater studies/research, legal contingencies, and technology needs.

The District estimates the balance of the Operating Fund at the end of Fiscal Year 2021-2022 to be \$1,059,514.

The District estimates revenue from sources other than tax revenue in Fiscal Year 2022-2023 to be \$146,628.

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

The District anticipates expenditures in Fiscal Year 2022-2023 to be \$377,760.

The District estimates that a 2022 tax rate of \$0.00276/\$100 of taxable value is required for Fiscal Year 2023. The 2022 tax levy is estimated to be \$196,441.

**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
Actual Expenditures of the Preceding Fiscal Year (2020-2021)	\$3,507
Budgeted Expenditures of the Current Fiscal Year (2021-2022)	\$4,500
Proposed Expenditures of the Next Fiscal Year (2022-2023)	\$4,500

**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 2021-2022)	\$0
Total Proposed Budget for FY 2022-2023	\$0

**PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT**

**Fiscal Year 2022-2023 Budget**

**(October 1, 2022 - September 30, 2023)**

	<b>FY 2021-2022 ADOPTED BUDGET</b>	<b>FY 2022-2023 PROPOSED BUDGET</b>
<b>PROJECTED REVENUE</b>		
Taxes (Ad Valorem Taxes @ \$.00276/\$100 valuation)	\$ 196,481	\$ 196,441
PY Tax/Penalty/Interest	\$ 1,500	\$ 1,500
Exempt Well Registration Fees	\$ 2,500	\$ 2,400
Non-Exempt Well Registration Fees	\$ 600	\$ 400
Production Permit Fee	\$ 1,000	\$ 1,000
Production Sur Charge Fee	\$ 10,000	\$ 10,000
Deferred Revenue	\$ 102,420	\$ 112,528
Investment Interest	\$ 20,000	\$ 20,000
Credit/Debit Transaction Fees	\$ 300	\$ 300
Late Fees	\$ -	\$ -
Miscellaneous Income	\$ -	\$ -
Public Information Requests	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 334,801</b>	<b>\$ 344,569</b>
<b>PROJECTED EXPENSES</b>		
Board Wages	\$ 17,000	\$ 18,200
General Manager Wages	\$ 73,000	\$ 76,650
Administrative Assistant Wages	\$ 39,304	\$ 40,200
Personnel - Other (Direct Deposit Fees)	\$ 110	\$ 110
Retirement	\$ 9,300	\$ 9,800
Social Security Tax	\$ 8,200	\$ 8,400
Medicare Tax	\$ 2,000	\$ 2,000
SUTA - Unemployment	\$ 1,200	\$ 400
Health Insurance	\$ 17,650	\$ 19,500
Accounting Fees	\$ 15,000	\$ 15,000
Appraisal District	\$ 3,500	\$ 3,300
Bonds and Insurance	\$ 6,000	\$ 6,200
Capital Outlay	\$ 5,000	\$ 8,000
Computer Maintenance	\$ 1,000	\$ 1,000
Convenience Fees	\$ 800	\$ 800
Copier Expense	\$ 750	\$ 800
Dues & Subscriptions	\$ 3,500	\$ 3,500
Education	\$ 5,000	\$ 4,000
Internet	\$ 750	\$ 850
Legal Fees	\$ 17,000	\$ 17,000



# PECAN VALLEY GROUNDWATER CONSERVATION DISTRICT

## Fiscal Year 2022-2023 Budget

(October 1, 2022 - September 30, 2023)

	FY 2021-2022 ADOPTED BUDGET	FY 2022-2023 PROPOSED BUDGET
<b>EXPENSES (continued)</b>		
Maintenance (Office)	\$ 12,000	\$ 10,000
Supplies	\$ 5,000	\$ 4,000
Postage	\$ 1,250	\$ 1,250
Public Notices	\$ 4,500	\$ 4,500
Research & Consultation	\$ 20,000	\$ 15,000
Telephone	\$ 1,600	\$ 1,700
Tx 4-H Water Ambassadors Program	\$ 2,500	\$ 2,500
Travel	\$ 10,000	\$ 8,000
Utilities	\$ 4,000	\$ 6,000
Vehicle Expense	\$ 2,000	\$ 2,000
Water Level Monitoring	\$ 3,500	\$ 3,500
Water Quality Testing **	\$ 100,000	\$ 75,000
Website and Email	\$ 850	\$ 1,100
Well Plugging Program	\$ 7,500	\$ 7,500
Contingency	\$ -	\$ -
Bank Fees (Stop Payment)	\$ -	\$ -
Miscellaneous Expense	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 400,764</b>	<b>\$ 377,760</b>

**NOTE:**

**\*\*Committed Funds (Groundwater Studies)**

**Water Quality Testing Expenditures to be paid with Committed Funds (if needed)**

**Ad Valorem Tax Collection based on \$7,117,442,157 Valuation**

**Ad Valorem Tax Rate Adopted for 2022 = \$0.00276/\$100 Valuation**