

Texana Groundwater Conservation District

ORDER ADOPTING BUDGET

Upon motion by MICHAEL SKALICKY seconded by
JOHNNY DUGGER, the attached Budget for the fiscal year October 1, 2019
through September 30, 2020 was adopted by a vote of 6 Ayes and 0 Nays on
the 19th day of September 2019.

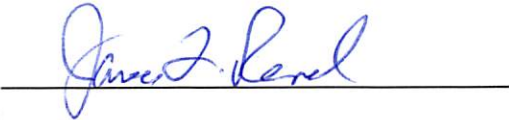


Presiding Officer



Printed Name

ATTEST:



Director



Printed Name

Texana Groundwater Conservation District

**Annual Budget
Fiscal Year 2019-2020**

Version: Management Recommendation

Public Hearing: Sept. 19, 2019

Adopted: Sept. 19, 2019

The following information is developed for the purposes of 1) complying with the budgeting requirements established under Texas Water Code 36 and Local Government Code 140, and 2) planning and controlling costs associated with operating the District.

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

As of August 1, 2019, the District has the following outstanding obligations and commitments:

Description	Commitment
Debt	\$0
Open Encumbrances	\$0
Total	\$0

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

As of August 1, 2019, the District has the following cash or cash equivalent balances:

Fund	Balance
Reserve	\$0
Operating	\$451,154
Total	\$451,154

Amount of Money Received by the District during Previous Year (Texas Water Code 36.154(b)(3))

According to the financial audit for the fiscal year ending September 30, 2018, the District received the following money during Fiscal Year 2017-2018:

Revenue Type	Received Money
Property Tax Revenue	\$202,458
Interest Income	\$0
District Fees	\$3,139
Miscellaneous Income	\$0
Total	\$205,597

Amount of Money Available to the District during the Ensuing Year (Texas Water Code 36.154(b)(4))

As of October 1, 2018, the District had the following amounts of money available for the ensuing year:

Fund	Available Funds
Reserve	\$124,032
Operating	\$219,000
Total	\$343,032

Amount of the 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 Fiscal Year 2018-2019:

Fund	Expected Balances at End of Fiscal Year
Reserve	\$124,032
Operating	\$303,869
Total:	\$427,901

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 \$427,901 at the end of Fiscal Year 2018-2019.

The District estimates the balance of the Reserve Fund at the end of Fiscal Year 2018-2019 to be \$124,032. The District commits the monies of the Reserve Fund, in equal portions, to groundwater protection and legal contingencies with the adoption of this budget.

The District estimates the balance of the Operating Fund at the end of Fiscal Year 2018-2019 to be \$303,869.

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

The District anticipates expenditures in Fiscal Year 2019-2020 equal to \$223,700 under this budget.

The District anticipates revenue from sources other than tax-related sources to be \$0 under this budget. The District would require tax-related revenue to exceed \$223,700 to avoid a budget deficit in Fiscal Year 2019-2020 under this budget.

The District estimates that a 2019 tax rate of \$0.01000/\$100 of taxable value is required for Fiscal Year 2019-2020 to avoid a budget deficit and increase the funds of the Reserve Fund. The 2019 tax levy is estimated to be \$249,349. The budget projects an increase of the Reserve Fund by \$25,648 to \$229,849 at the end of Fiscal Year 2019.

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 Actual Expenditures of the Preceding Year	\$1,917
Total Proposed Budget	\$2,700

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))

During FY2018-2019, the District participated in a cost-sharing agreement with Calhoun County Groundwater Conservation District, Refugio Groundwater Conservation District, and Texana Groundwater Conservation District.

Description	Amount
Total Actual Expenditures of the Preceding Year	\$2,550
Total Proposed Budget	\$0

Row Labels	Sum of FY2018 - 2019: Budget: Adopted	Sum of FY2019 - 2020: Budget: Management Recommendation
Revenue	\$222,816.00	\$249,348.53
1000 - Administration	\$222,816.00	\$249,348.53
Expense	(\$219,000.00)	(\$223,700.00)
1000 - Administration	(\$108,200.00)	(\$54,450.00)
2000 - Groundwater Conservation	(\$3,900.00)	(\$13,250.00)
3000 - Groundwater Management	(\$27,400.00)	(\$65,750.00)
4000 - Groundwater Monitoring	(\$13,600.00)	(\$19,750.00)
5000 - Groundwater Policy	(\$7,850.00)	(\$14,750.00)
6000 - Groundwater Protection	(\$46,750.00)	(\$35,750.00)
7000 - Groundwater Research	(\$4,100.00)	(\$9,750.00)
8000 - Groundwater Resource Planning	(\$7,200.00)	(\$10,250.00)
Grand Total	\$3,816.00	\$25,648.53

Row Labels	Sum of FY2018 - 2019: Budget: Adopted	Sum of FY2019 - 2020: Budget: Management Recommendation
Revenue	\$222,816.00	\$249,348.53
1000 - Administration	\$222,816.00	\$249,348.53
0120 - Tax Collections	\$222,816.00	\$249,348.53
0130 - Interest Income	\$0.00	\$0.00
0143 - District Fees - Permitting	\$0.00	\$0.00
0145 - District Fees - Enforcement	\$0.00	\$0.00
0150 - Grants	\$0.00	\$0.00
0160 - Refunds	\$0.00	\$0.00
0170 - Delinquent Tax Collections	\$0.00	\$0.00
0180 - Delinquent Tax Penalties and Interest	\$0.00	\$0.00
Expense	(\$219,000.00)	(\$223,700.00)
1000 - Administration	(\$108,200.00)	(\$54,450.00)
110 - Employee Wages - Managerial	(\$33,300.00)	\$0.00
130 - Employee Wages - Administrative	\$0.00	\$0.00
140 - Employee Benefits - Health	(\$4,200.00)	\$0.00
150 - Employee Benefits - Retirement	(\$4,200.00)	\$0.00
160 - Employment Fees - Social Security and Medicare	(\$3,800.00)	\$0.00
170 - Employment Fees - State Unemployment	(\$500.00)	\$0.00
190 - Employment Deductions and Withholdings	(\$3,000.00)	\$0.00
210 - Legal Services	(\$13,500.00)	(\$6,500.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$32,000.00)	(\$10,000.00)
221 - Professional and Technical Services - Auditor	\$0.00	(\$7,500.00)
222 - Professional and Technical Services - Tax Assessor	\$0.00	(\$1,000.00)
223 - Professional and Technical Services - Appraisal District	\$0.00	(\$7,500.00)
224 - Professional and Technical Services - Accountant	\$0.00	\$0.00
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
230 - Insurance and Bonds	(\$1,500.00)	(\$1,500.00)
310 - Supplies	(\$1,900.00)	(\$1,500.00)
315 - Certified Mail and Stamps	\$0.00	(\$500.00)

330 - Training and Travel Expenses	(\$1,000.00)	\$0.00
340 - Membership/Dues/Subscriptions	(\$600.00)	\$0.00
350 - Lease	\$0.00	\$0.00
410 - Equipment	(\$1,000.00)	(\$2,500.00)
420 - Software	(\$500.00)	(\$500.00)
430 - Technology Services	(\$5,000.00)	(\$500.00)
432 - Technology Services - Workflow System	\$0.00	(\$1,000.00)
433 - Technology Services - Record Archival System	\$0.00	(\$1,000.00)
434 - Technology Services - Website and Email System	\$0.00	(\$500.00)
435 - Technology Services - Phone System	\$0.00	(\$1,500.00)
450 - Maintenance and Repair	(\$1,000.00)	\$0.00
500 - Public Notices and Publications	(\$1,200.00)	(\$1,200.00)
900 - Miscellaneous	\$0.00	\$0.00
2000 - Groundwater Conservation	(\$3,900.00)	(\$13,250.00)
210 - Legal Services	(\$500.00)	(\$1,000.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$1,700.00)	\$0.00
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	(\$500.00)	\$0.00
320 - Educational Materials	(\$100.00)	\$0.00
360 - Sponsorships and Cost-Sharing	(\$1,000.00)	\$0.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$0.00	(\$2,500.00)
500 - Public Notices and Publications	(\$100.00)	\$0.00
900 - Miscellaneous	\$0.00	\$0.00
3000 - Groundwater Management	(\$27,400.00)	(\$65,750.00)
210 - Legal Services	(\$2,500.00)	(\$35,000.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$23,900.00)	\$0.00
225 - Professional and Technical Services - Hydrogeologist	\$0.00	(\$20,000.00)
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	(\$500.00)	\$0.00
330 - Training and Travel Expenses	\$0.00	\$0.00
500 - Public Notices and Publications	(\$500.00)	(\$1,000.00)
900 - Miscellaneous	\$0.00	\$0.00
4000 - Groundwater Monitoring	(\$13,600.00)	(\$19,750.00)
210 - Legal Services	(\$1,000.00)	\$0.00
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00

220 - Professional and Technical Services	(\$10,000.00)	(\$10,000.00)
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	\$0.00	\$0.00
320 - Educational Materials	\$0.00	\$0.00
330 - Training and Travel Expenses	(\$2,500.00)	\$0.00
360 - Sponsorships and Cost-Sharing	\$0.00	\$0.00
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$0.00	\$0.00
410 - Equipment	\$0.00	\$0.00
450 - Maintenance and Repair	\$0.00	\$0.00
500 - Public Notices and Publications	(\$100.00)	\$0.00
900 - Miscellaneous	\$0.00	\$0.00
5000 - Groundwater Policy	(\$7,850.00)	(\$14,750.00)
210 - Legal Services	(\$5,000.00)	(\$2,000.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$2,500.00)	\$0.00
225 - Professional and Technical Services - Hydrogeologist	\$0.00	(\$2,500.00)
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	(\$100.00)	\$0.00
330 - Training and Travel Expenses	\$0.00	\$0.00
500 - Public Notices and Publications	(\$250.00)	(\$500.00)
900 - Miscellaneous	\$0.00	\$0.00
6000 - Groundwater Protection	(\$46,750.00)	(\$35,750.00)
210 - Legal Services	(\$30,000.00)	(\$5,000.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$15,000.00)	(\$10,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$0.00	(\$10,000.00)
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	(\$1,000.00)	\$0.00
330 - Training and Travel Expenses	(\$500.00)	\$0.00
360 - Sponsorships and Cost-Sharing	\$0.00	\$0.00
361 - Sponsorships and Cost-Sharing - Well Plugging	\$0.00	(\$1,000.00)
500 - Public Notices and Publications	(\$250.00)	\$0.00
900 - Miscellaneous	\$0.00	\$0.00
7000 - Groundwater Research	(\$4,100.00)	(\$9,750.00)
210 - Legal Services	(\$2,000.00)	\$0.00
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$1,000.00)	\$0.00

225 - Professional and Technical Services - Hydrogeologist	\$0.00	\$0.00
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	\$0.00	\$0.00
320 - Educational Materials	\$0.00	\$0.00
330 - Training and Travel Expenses	\$0.00	\$0.00
360 - Sponsorships and Cost-Sharing	(\$1,000.00)	\$0.00
500 - Public Notices and Publications	(\$100.00)	\$0.00
900 - Miscellaneous	\$0.00	\$0.00
8000 - Groundwater Resource Planning	(\$7,200.00)	(\$10,250.00)
210 - Legal Services	(\$500.00)	(\$500.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$6,500.00)	\$0.00
227 - Professional and Technical Services - VCGCD	\$0.00	(\$9,750.00)
310 - Supplies	(\$100.00)	\$0.00
330 - Training and Travel Expenses	\$0.00	\$0.00
360 - Sponsorships and Cost-Sharing	(\$100.00)	\$0.00
500 - Public Notices and Publications	\$0.00	\$0.00
900 - Miscellaneous	\$0.00	\$0.00
Grand Total	\$3,816.00	\$25,648.53

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0130 - Interest Income	\$0.00	\$0.00
0143 - District Fees - Permitting	\$0.00	\$0.00
0145 - District Fees - Enforcement	\$0.00	\$0.00
0150 - Grants	\$0.00	\$0.00
0160 - Refunds	\$0.00	\$0.00
0170 - Delinquent Tax Collections	\$0.00	\$0.00
0180 - Delinquent Tax Penalties and Interest	\$0.00	\$0.00
Expense	(\$219,000.00)	(\$223,700.00)
110 - Employee Wages - Managerial	(\$33,300.00)	\$0.00
130 - Employee Wages - Administrative	\$0.00	\$0.00
140 - Employee Benefits - Health	(\$4,200.00)	\$0.00
150 - Employee Benefits - Retirement	(\$4,200.00)	\$0.00
160 - Employment Fees - Social Security and Medicare	(\$3,800.00)	\$0.00
170 - Employment Fees - State Unemployment	(\$500.00)	\$0.00
190 - Employment Deductions and Withholdings	(\$3,000.00)	\$0.00
210 - Legal Services	(\$55,000.00)	(\$50,000.00)
215 - Legislative and Administrative Action Representation Services	\$0.00	\$0.00
220 - Professional and Technical Services	(\$92,600.00)	(\$30,000.00)
221 - Professional and Technical Services - Auditor	\$0.00	(\$7,500.00)
222 - Professional and Technical Services - Tax Assessor	\$0.00	(\$1,000.00)
223 - Professional and Technical Services - Appraisal District	\$0.00	(\$7,500.00)
224 - Professional and Technical Services - Accountant	\$0.00	\$0.00
225 - Professional and Technical Services - Hydrogeologist	\$0.00	(\$32,500.00)
227 - Professional and Technical Services - VCGCD	\$0.00	(\$78,000.00)
230 - Insurance and Bonds	(\$1,500.00)	(\$1,500.00)
310 - Supplies	(\$4,100.00)	(\$1,500.00)
315 - Certified Mail and Stamps	\$0.00	(\$500.00)
320 - Educational Materials	(\$100.00)	\$0.00

330 - Training and Travel Expenses	(\$4,000.00)	\$0.00
340 - Membership/Dues/Subscriptions	(\$600.00)	\$0.00
350 - Lease	\$0.00	\$0.00
360 - Sponsorships and Cost-Sharing	(\$2,100.00)	\$0.00
361 - Sponsorships and Cost-Sharing - Well Plugging	\$0.00	(\$1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$0.00	\$0.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$0.00	(\$2,500.00)
410 - Equipment	(\$1,000.00)	(\$2,500.00)
420 - Software	(\$500.00)	(\$500.00)
430 - Technology Services	(\$5,000.00)	(\$500.00)
432 - Technology Services - Workflow System	\$0.00	(\$1,000.00)
433 - Technology Services - Record Archival System	\$0.00	(\$1,000.00)
434 - Technology Services - Website and Email System	\$0.00	(\$500.00)
435 - Technology Services - Phone System	\$0.00	(\$1,500.00)
450 - Maintenance and Repair	(\$1,000.00)	\$0.00
500 - Public Notices and Publications	(\$2,500.00)	(\$2,700.00)
900 - Miscellaneous	\$0.00	\$0.00
Grand Total	\$3,816.00	\$25,648.53

Program - Function - Budget Category	FY2018 - 2019: Budget: Adopted	FY2019 - 2020: Budget: Management Recommendation	Change	%Change
1000 - Administration - 1001 - Administration - Revenue Administration - 0120 - Tax Collections	\$ 222,816.00	\$ 239,374.59	\$ 16,558.59	7.43%
1000 - Administration - 1001 - Administration - Revenue Administration - 0130 - Interest Income	\$ -	\$ -	\$ -	-
1000 - Administration - 1001 - Administration - Revenue Administration - 0143 - District Fees - Permitting	\$ -	\$ -	\$ -	-
1000 - Administration - 1001 - Administration - Revenue Administration - 0145 - District Fees - Enforcement	\$ -	\$ -	\$ -	-
1000 - Administration - 1001 - Administration - Revenue Administration - 0150 - Grants	\$ -	\$ -	\$ -	-
1000 - Administration - 1001 - Administration - Revenue Administration - 0160 - Refunds	\$ -	\$ -	\$ -	-
1000 - Administration - 1001 - Administration - Revenue Administration - 0170 - Delinquent Tax Collections	\$ -	\$ -	\$ -	-
1000 - Administration - 1001 - Administration - Revenue Administration - 0180 - Delinquent Tax Penalties and Interest	\$ -	\$ -	\$ -	-
1000 - Administration - 1100 - Administration - Personnel and Benefits - 110 - Employee Wages - Managerial	\$ (33,300.00)	\$ -	\$ 33,300.00	-100.00%
1000 - Administration - 1100 - Administration - Personnel and Benefits - 130 - Employee Wages - Administrative	\$ -	\$ -	\$ -	-
1000 - Administration - 1100 - Administration - Personnel and Benefits - 140 - Employee Benefits - Health	\$ (4,200.00)	\$ -	\$ 4,200.00	-100.00%
1000 - Administration - 1100 - Administration - Personnel and Benefits - 150 - Employee Benefits - Retirement	\$ (4,200.00)	\$ -	\$ 4,200.00	-100.00%
1000 - Administration - 1100 - Administration - Personnel and Benefits - 160 - Employment Fees - Social Security and Medicare	\$ (3,800.00)	\$ -	\$ 3,800.00	-100.00%
1000 - Administration - 1100 - Administration - Personnel and Benefits - 170 - Employment Fees - State Unemployment	\$ (500.00)	\$ -	\$ 500.00	-100.00%
1000 - Administration - 1100 - Administration - Personnel and Benefits - 190 - Employment Deductions and Withholdings	\$ (3,000.00)	\$ -	\$ 3,000.00	-100.00%
1000 - Administration - 1200 - Administration - Election Management - 210 - Legal Services	\$ -	\$ (500.00)	\$ (500.00)	-
1000 - Administration - 1200 - Administration - Election Management - 220 - Professional and Technical Services	\$ -	\$ (10,000.00)	\$ (10,000.00)	-
1000 - Administration - 1200 - Administration - Election Management - 310 - Supplies	\$ -	\$ -	\$ -	-
1000 - Administration - 1200 - Administration - Election Management - 500 - Public Notices and Publications	\$ -	\$ -	\$ -	-
1000 - Administration - 1200 - Administration - Election Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	-
1000 - Administration - 1300 - Administration - Financial Management - 210 - Legal Services	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
1000 - Administration - 1300 - Administration - Financial Management - 220 - Professional and Technical Services	\$ (20,000.00)	\$ -	\$ 20,000.00	-100.00%
1000 - Administration - 1300 - Administration - Financial Management - 221 - Professional and Technical Services - Auditor	\$ -	\$ (7,500.00)	\$ (7,500.00)	-
1000 - Administration - 1300 - Administration - Financial Management - 222 - Professional and Technical Services - Tax Assessor	\$ -	\$ (1,000.00)	\$ (1,000.00)	-
1000 - Administration - 1300 - Administration - Financial Management - 223 - Professional and Technical Services - Appraisal District	\$ -	\$ (7,500.00)	\$ (7,500.00)	-
1000 - Administration - 1300 - Administration - Financial Management - 224 - Professional and Technical Services - Accountant	\$ -	\$ -	\$ -	-
1000 - Administration - 1300 - Administration - Financial Management - 310 - Supplies	\$ -	\$ -	\$ -	-
1000 - Administration - 1300 - Administration - Financial Management - 340 - Membership/Dues/Subscriptions	\$ -	\$ -	\$ -	-
1000 - Administration - 1300 - Administration - Financial Management - 500 - Public Notices and Publications	\$ (100.00)	\$ (200.00)	\$ (100.00)	100.00%
1000 - Administration - 1300 - Administration - Financial Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	-
1000 - Administration - 1400 - Administration - Information Management - 210 - Legal Services	\$ (500.00)	\$ -	\$ 500.00	-100.00%
1000 - Administration - 1400 - Administration - Information Management - 220 - Professional and Technical Services	\$ (6,000.00)	\$ -	\$ 6,000.00	-100.00%
1000 - Administration - 1400 - Administration - Information Management - 310 - Supplies	\$ (500.00)	\$ -	\$ 500.00	-100.00%
1000 - Administration - 1400 - Administration - Information Management - 330 - Training and Travel Expenses	\$ -	\$ -	\$ -	-
1000 - Administration - 1400 - Administration - Information Management - 340 - Membership/Dues/Subscriptions	\$ (500.00)	\$ -	\$ 500.00	-100.00%
1000 - Administration - 1400 - Administration - Information Management - 410 - Equipment	\$ (500.00)	\$ (2,000.00)	\$ (1,500.00)	300.00%
1000 - Administration - 1400 - Administration - Information Management - 420 - Software	\$ (500.00)	\$ (500.00)	\$ -	0.00%
1000 - Administration - 1400 - Administration - Information Management - 430 - Technology Services	\$ (5,000.00)	\$ (500.00)	\$ 4,500.00	-90.00%
1000 - Administration - 1400 - Administration - Information Management - 432 - Technology Services - Workflow System	\$ -	\$ (1,000.00)	\$ (1,000.00)	-
1000 - Administration - 1400 - Administration - Information Management - 434 - Technology Services - Website and Email System	\$ -	\$ (500.00)	\$ (500.00)	-
1000 - Administration - 1400 - Administration - Information Management - 435 - Technology Services - Phone System	\$ -	\$ (1,500.00)	\$ (1,500.00)	-
1000 - Administration - 1400 - Administration - Information Management - 450 - Maintenance and Repair	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
1000 - Administration - 1400 - Administration - Information Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	-
1000 - Administration - 1500 - Administration - Meeting Management - 210 - Legal Services	\$ (6,000.00)	\$ (6,000.00)	\$ -	0.00%
1000 - Administration - 1500 - Administration - Meeting Management - 310 - Supplies	\$ (100.00)	\$ -	\$ 100.00	-100.00%
1000 - Administration - 1500 - Administration - Meeting Management - 500 - Public Notices and Publications	\$ (1,000.00)	\$ (1,000.00)	\$ -	0.00%
1000 - Administration - 1500 - Administration - Meeting Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	-
1000 - Administration - 1600 - Administration - Operational and Performance Management - 210 - Legal Services	\$ -	\$ -	\$ -	-
1000 - Administration - 1600 - Administration - Operational and Performance Management - 220 - Professional and Technical Services	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
1000 - Administration - 1600 - Administration - Operational and Performance Management - 310 - Supplies	\$ -	\$ -	\$ -	-
1000 - Administration - 1600 - Administration - Operational and Performance Management - 500 - Public Notices and Publications	\$ -	\$ -	\$ -	-

Program - Function - Budget Category	FY2018 - 2019: Budget: Adopted	FY2019 - 2020: Budget: Management Recommendation	Change	%Change
1000 - Administration - 1600 - Administration - Operational and Performance Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	
1000 - Administration - 1700 - Administration - Organizational Management - 210 - Legal Services	\$ (5,000.00)	\$ -	\$ 5,000.00	-100.00%
1000 - Administration - 1700 - Administration - Organizational Management - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
1000 - Administration - 1700 - Administration - Organizational Management - 220 - Professional and Technical Services	\$ (5,000.00)	\$ -	\$ 5,000.00	-100.00%
1000 - Administration - 1700 - Administration - Organizational Management - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
1000 - Administration - 1700 - Administration - Organizational Management - 230 - Insurance and Bonds	\$ (1,500.00)	\$ (1,500.00)	\$ -	0.00%
1000 - Administration - 1700 - Administration - Organizational Management - 310 - Supplies	\$ (1,000.00)	\$ (1,000.00)	\$ -	0.00%
1000 - Administration - 1700 - Administration - Organizational Management - 315 - Certified Mail and Stamps	\$ -	\$ (500.00)	\$ (500.00)	
1000 - Administration - 1700 - Administration - Organizational Management - 330 - Training and Travel Expenses	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
1000 - Administration - 1700 - Administration - Organizational Management - 340 - Membership/Dues/Subscriptions	\$ (100.00)	\$ -	\$ 100.00	-100.00%
1000 - Administration - 1700 - Administration - Organizational Management - 350 - Lease	\$ -	\$ -	\$ -	
1000 - Administration - 1700 - Administration - Organizational Management - 410 - Equipment	\$ (500.00)	\$ (500.00)	\$ -	0.00%
1000 - Administration - 1700 - Administration - Organizational Management - 500 - Public Notices and Publications	\$ (100.00)	\$ -	\$ 100.00	-100.00%
1000 - Administration - 1700 - Administration - Organizational Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	
1000 - Administration - 1800 - Administration - Program and Project Management - 310 - Supplies	\$ (200.00)	\$ -	\$ 200.00	-100.00%
1000 - Administration - 1800 - Administration - Program and Project Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	
1000 - Administration - 1900 - Administration - Records Management - 210 - Legal Services	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
1000 - Administration - 1900 - Administration - Records Management - 220 - Professional and Technical Services	\$ -	\$ -	\$ -	
1000 - Administration - 1900 - Administration - Records Management - 310 - Supplies	\$ (100.00)	\$ (500.00)	\$ (400.00)	400.00%
1000 - Administration - 1900 - Administration - Records Management - 410 - Equipment	\$ -	\$ -	\$ -	
1000 - Administration - 1900 - Administration - Records Management - 433 - Technology Services - Record Archival System	\$ -	\$ (1,000.00)	\$ (1,000.00)	
1000 - Administration - 1900 - Administration - Records Management - 900 - Miscellaneous	\$ -	\$ -	\$ -	
2000 - Groundwater Conservation - 2100 - Program Implementation - 210 - Legal Services	\$ (500.00)	\$ (1,000.00)	\$ (500.00)	100.00%
2000 - Groundwater Conservation - 2100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
2000 - Groundwater Conservation - 2100 - Program Implementation - 220 - Professional and Technical Services	\$ (1,700.00)	\$ -	\$ 1,700.00	-100.00%
2000 - Groundwater Conservation - 2100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
2000 - Groundwater Conservation - 2100 - Program Implementation - 310 - Supplies	\$ (500.00)	\$ -	\$ 500.00	-100.00%
2000 - Groundwater Conservation - 2100 - Program Implementation - 320 - Educational Materials	\$ (100.00)	\$ -	\$ 100.00	-100.00%
2000 - Groundwater Conservation - 2100 - Program Implementation - 360 - Sponsorships and Cost-Sharing	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
2000 - Groundwater Conservation - 2100 - Program Implementation - 363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ -	\$ (2,500.00)	\$ (2,500.00)	
2000 - Groundwater Conservation - 2100 - Program Implementation - 500 - Public Notices and Publications	\$ (100.00)	\$ -	\$ 100.00	-100.00%
2000 - Groundwater Conservation - 2100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
3000 - Groundwater Management - 3100 - Program Implementation - 210 - Legal Services	\$ (2,500.00)	\$ (35,000.00)	\$ (32,500.00)	1300.00%
3000 - Groundwater Management - 3100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
3000 - Groundwater Management - 3100 - Program Implementation - 220 - Professional and Technical Services	\$ (23,900.00)	\$ -	\$ 23,900.00	-100.00%
3000 - Groundwater Management - 3100 - Program Implementation - 225 - Professional and Technical Services - Hydrogeologist	\$ -	\$ (20,000.00)	\$ (20,000.00)	
3000 - Groundwater Management - 3100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
3000 - Groundwater Management - 3100 - Program Implementation - 310 - Supplies	\$ (500.00)	\$ -	\$ 500.00	-100.00%
3000 - Groundwater Management - 3100 - Program Implementation - 330 - Training and Travel Expenses	\$ -	\$ -	\$ -	
3000 - Groundwater Management - 3100 - Program Implementation - 500 - Public Notices and Publications	\$ (500.00)	\$ (1,000.00)	\$ (500.00)	100.00%
3000 - Groundwater Management - 3100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 210 - Legal Services	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
4000 - Groundwater Monitoring - 4100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 220 - Professional and Technical Services	\$ (10,000.00)	\$ (10,000.00)	\$ -	0.00%
4000 - Groundwater Monitoring - 4100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 310 - Supplies	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 320 - Educational Materials	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 330 - Training and Travel Expenses	\$ (2,500.00)	\$ -	\$ 2,500.00	-100.00%
4000 - Groundwater Monitoring - 4100 - Program Implementation - 360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 410 - Equipment	\$ -	\$ -	\$ -	

Program - Function - Budget Category	FY2018 - 2019: Budget: Adopted	FY2019 - 2020: Budget: Management Recommendation	Change	%Change
4000 - Groundwater Monitoring - 4100 - Program Implementation - 450 - Maintenance and Repair	\$ -	\$ -	\$ -	
4000 - Groundwater Monitoring - 4100 - Program Implementation - 500 - Public Notices and Publications	\$ (100.00)	\$ -	\$ 100.00	-100.00%
4000 - Groundwater Monitoring - 4100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
5000 - Groundwater Policy - 5100 - Program Implementation - 210 - Legal Services	\$ (5,000.00)	\$ (2,000.00)	\$ 3,000.00	-60.00%
5000 - Groundwater Policy - 5100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
5000 - Groundwater Policy - 5100 - Program Implementation - 220 - Professional and Technical Services	\$ (2,500.00)	\$ -	\$ 2,500.00	-100.00%
5000 - Groundwater Policy - 5100 - Program Implementation - 225 - Professional and Technical Services - Hydrogeologist	\$ -	\$ (2,500.00)	\$ (2,500.00)	
5000 - Groundwater Policy - 5100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
5000 - Groundwater Policy - 5100 - Program Implementation - 310 - Supplies	\$ (100.00)	\$ -	\$ 100.00	-100.00%
5000 - Groundwater Policy - 5100 - Program Implementation - 330 - Training and Travel Expenses	\$ -	\$ -	\$ -	
5000 - Groundwater Policy - 5100 - Program Implementation - 500 - Public Notices and Publications	\$ (250.00)	\$ (500.00)	\$ (250.00)	100.00%
5000 - Groundwater Policy - 5100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
6000 - Groundwater Protection - 6100 - Program Implementation - 210 - Legal Services	\$ (30,000.00)	\$ (5,000.00)	\$ 25,000.00	-83.33%
6000 - Groundwater Protection - 6100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
6000 - Groundwater Protection - 6100 - Program Implementation - 220 - Professional and Technical Services	\$ (15,000.00)	\$ (10,000.00)	\$ 5,000.00	-33.33%
6000 - Groundwater Protection - 6100 - Program Implementation - 225 - Professional and Technical Services - Hydrogeologist	\$ -	\$ (10,000.00)	\$ (10,000.00)	
6000 - Groundwater Protection - 6100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
6000 - Groundwater Protection - 6100 - Program Implementation - 310 - Supplies	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
6000 - Groundwater Protection - 6100 - Program Implementation - 330 - Training and Travel Expenses	\$ (500.00)	\$ -	\$ 500.00	-100.00%
6000 - Groundwater Protection - 6100 - Program Implementation - 360 - Sponsorships and Cost-Sharing	\$ -	\$ -	\$ -	
6000 - Groundwater Protection - 6100 - Program Implementation - 361 - Sponsorships and Cost-Sharing - Well Plugging	\$ -	\$ (1,000.00)	\$ (1,000.00)	
6000 - Groundwater Protection - 6100 - Program Implementation - 500 - Public Notices and Publications	\$ (250.00)	\$ -	\$ 250.00	-100.00%
6000 - Groundwater Protection - 6100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
7000 - Groundwater Research - 7100 - Program Implementation - 210 - Legal Services	\$ (2,000.00)	\$ -	\$ 2,000.00	-100.00%
7000 - Groundwater Research - 7100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
7000 - Groundwater Research - 7100 - Program Implementation - 220 - Professional and Technical Services	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
7000 - Groundwater Research - 7100 - Program Implementation - 225 - Professional and Technical Services - Hydrogeologist	\$ -	\$ -	\$ -	
7000 - Groundwater Research - 7100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
7000 - Groundwater Research - 7100 - Program Implementation - 310 - Supplies	\$ -	\$ -	\$ -	
7000 - Groundwater Research - 7100 - Program Implementation - 320 - Educational Materials	\$ -	\$ -	\$ -	
7000 - Groundwater Research - 7100 - Program Implementation - 330 - Training and Travel Expenses	\$ -	\$ -	\$ -	
7000 - Groundwater Research - 7100 - Program Implementation - 360 - Sponsorships and Cost-Sharing	\$ (1,000.00)	\$ -	\$ 1,000.00	-100.00%
7000 - Groundwater Research - 7100 - Program Implementation - 500 - Public Notices and Publications	\$ (100.00)	\$ -	\$ 100.00	-100.00%
7000 - Groundwater Research - 7100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 210 - Legal Services	\$ (500.00)	\$ (500.00)	\$ -	0.00%
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services	\$ -	\$ -	\$ -	
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 220 - Professional and Technical Services	\$ (6,500.00)	\$ -	\$ 6,500.00	-100.00%
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 227 - Professional and Technical Services - VCGCD	\$ -	\$ (9,750.00)	\$ (9,750.00)	
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 310 - Supplies	\$ (100.00)	\$ -	\$ 100.00	-100.00%
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 330 - Training and Travel Expenses	\$ -	\$ -	\$ -	
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 360 - Sponsorships and Cost-Sharing	\$ (100.00)	\$ -	\$ 100.00	-100.00%
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 500 - Public Notices and Publications	\$ -	\$ -	\$ -	
8000 - Groundwater Resource Planning - 8100 - Program Implementation - 900 - Miscellaneous	\$ -	\$ -	\$ -	
	\$ 3,816.00	\$ 15,674.59	\$ 11,858.59	

FY2019 - 2020: Budget: Management Recommendation

2019 Total Taxable Value:	\$2,493,485,265
2018 Tax Levy:	\$222,816

	<i>Statutory Limit</i>	<i>Effective Tax Rate</i>	<i>Below Rollback Tax Rate</i>	<i>Management Recommended Tax Rate</i>
Total Taxable Value:	\$2,493,485,265	\$2,493,485,265	\$2,493,485,265	\$2,493,485,265
Potential Tax Rate per \$100:	0.010000	0.008900	0.009600	0.009600
Percent Above Effective Rate: (Potential Tax Rate - Effective Tax Rate) / Effective Tax Rate	12.36%	0.00%	7.87%	7.87%
Previous Year Tax Levy:	\$222,816	\$222,816	\$222,816	\$222,816
Computed Tax Levy:	\$249,349	\$221,920	\$239,375	\$239,375
Change in Total Tax Levy:	\$26,533	-\$896	\$16,559	\$16,559
Total Tax Levy Increase:	11.91%	-0.40%	7.43%	7.43%