Refugio Groundwater Conservation District
Annual General Fund Budget
Fiscal Year 2026-2027

Outstanding Obligations of the District	**Texas Water Code 36.154(b)(1)**
Current Year - Debt:	$0.00
Total:	**$0.00**
Amount of Cash on Hand by Fund	**Texas Water Code 36.154(b)(2)**
General Fund:	$1,557,400.00
Total:	**$1,557,400.00**
Amount of Money Received by the District during Previous Year	**Texas Water Code 36.154(b)(3)**
Property Tax Revenue:	$186,600.00
Interest Income:	$42,100.00
District Fees:	$0.00
District Cost Sharing:	$0.00
Miscellaneous Income:	
Total:	**$228,700.00**
Amount of Money Available to the District during the Ensuing Year	**Texas Water Code 36.154(b)(4)**
as of September 30 of the Previous Calendar Year - General Fund:	$1,417,800.00
Total:	**$1,417,800.00**
Amount of the Expected Balances at the End of the Fiscal Year	**Texas Water Code 36.154(b)(5)**
at the End of the Current Fiscal Year - General Fund:	$1,542,800.00
Total:	**$1,542,800.00**
Estimated Amount of Revenues and Balances Available for Proposed Budget	**Texas Water Code 36.154(b)(6)**
General Fund Balances:	$1,542,800.00
General Fund Commitment Schedule	
Groundwater Conservation	5%
Groundwater Management	10%
Groundwater Monitoring	25%
Groundwater Protection	25%
Groundwater Research	5%

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Fiscal Year 2026-2027

Groundwater Resource Planning	5%
Legal Contingencies	25%
Total:	**100%**

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:	-$2,000.00
Budgeted Expenditures of the Current Fiscal Year:	-$800.00
Proposed Expenditures of the Next Fiscal Year:	-$800.00

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:	-$15,000.00

Estimated Required Tax Rate	**Texas Water Code 36.154(b)(7)**
Budgeted Ordinary Expenses:	-$201,700.00
Budgeted Extraordinary Expenses:	-$236,000.00
Non-Tax Operating Revenue:	$36,100.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-$401,600.00
Current Year Total Taxable Value:	$1,419,022,155.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.028301

Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.015680
Tax Levy for Next Fiscal Year:	$222,500.00

General Fund Summary	
Expected Beginning Balance:	$1,542,800.00

Refugio Groundwater Conservation District
Annual General Fund Budget
Fiscal Year 2026-2027

Budgeted Revenue:	$258,600.00
Budgeted Expenses:	-$437,700.00
Expected Ending Balance:	**$1,363,800.00**

Row Labels	Sum of General Fund Revenue	Sum of General F	Sum of General F	Sum of Net Revenue and Expense
1000 - Administration	$ 258,300.00	$ (82,200.00)	$ (30,000.00)	$ 146,100.00
2000 - Groundwater Conservation		$ (16,500.00)	$ (5,000.00)	$ (21,500.00)
3000 - Groundwater Management		$ (19,500.00)		$ (19,500.00)
4000 - Groundwater Monitoring		$ (16,500.00)	$ (33,500.00)	$ (50,000.00)
5000 - Groundwater Policy		$ (16,500.00)	$ (35,000.00)	$ (51,500.00)
6000 - Groundwater Protection		$ (17,500.00)		$ (17,500.00)
7000 - Groundwater Research		$ (16,500.00)	$ (112,500.00)	$ (129,000.00)
8000 - Groundwater Resource Planning		$ (16,500.00)	$ (20,000.00)	$ (36,500.00)
Grand Total	**$ 258,300.00**	**$ (201,700.00)**	**$ (236,000.00)**	**$ (179,400.00)**

FY2027 Project	General Fund Revenue	General Fund Ordinary Expenses	General Fund Extraordinary Budget Expenses	Net Revenue and Expense
1000.01 - General Administration		$ (7,200.00)		$ (7,200.00)
1000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
1001.01 - Director Compensation Processing		$ (15,000.00)	$ (30,000.00)	$ (45,000.00)
1200.01 - Election Coordination				$ -
1300.01 - Financial Audit		$ (10,000.00)		$ (10,000.00)
1300.02 - Budget Development				$ -
1300.03 - Tax Revenue Collection	$ 222,200.00	$ (9,300.00)		$ 212,900.00
1300.04 - Interest Revenue Collection	$ 36,100.00			$ 36,100.00
1300.05 - Fee Revenue Collection				$ -
1300.06 - Financial Account Coordination		$ (200.00)		$ (200.00)
1400.01 - Technology Management		$ (11,700.00)		$ (11,700.00)
1500.01 - Public Notice and Meeting Coordination		$ (800.00)		$ (800.00)
1500.02 - District Meeting Coordination				$ -
1700.01 - Office Administration		$ (1,500.00)		$ (1,500.00)
1700.02 - General Legal Counsel Representation		$ (10,000.00)		$ (10,000.00)
1900.01 - Digital Record Archiving				$ -
1900.02 - Physical Record Archiving				$ -
2000.01 - General Groundwater Conservation				$ -
2000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
2100.01 - Promote Conservation			$ (5,000.00)	$ (5,000.00)
3000.01 - General Groundwater Permitting				$ -
3000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
3100.01 - Well Registration Processing				$ -
3100.02 - Production Permit Renewal Processing		$ (500.00)		$ (500.00)
3100.03 - Permit Processing		$ (500.00)		$ (500.00)
3100.04 - Groundwater Production Report Processing		$ (1,000.00)		$ (1,000.00)
3100.05 - Manage Investigations related to Permitting Violations		$ (500.00)		$ (500.00)
3100.06 - Manage Enforcement Cases related to Permitting Violations		$ (500.00)		$ (500.00)
3100.07 - Permit Report Processing				$ -
4000.01 - General Groundwater Monitoring				$ -
4000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
4100.01 - Drought Condition Monitoring				$ -
4100.02 - Water Level Monitoring				$ -
4100.03 - Water Quality Monitoring			$ (12,000.00)	$ (12,000.00)
4100.04 - Advanced Aquifer and Subsidence Monitoring			$ (3,500.00)	$ (3,500.00)
4100.05 - Water Level Assessment			$ (8,000.00)	$ (8,000.00)
4100.06 - Water Quality Assessment				$ -

FY2027 Project	General Fund Revenue	General Fund Ordinary Expenses	General Fund Extraordinary Budget Expenses	Net Revenue and Expense
4100.07 - Subsidence Assessment and Monitoring				$ -
4100.08 - Monitoring Effort Assessment and Improvement			$ (10,000.00)	$ (10,000.00)
5000.01 - General Groundwater Policy				$ -
5000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
5100.01 - Management Plan Revisions				$ -
5100.02 - Rule Amendments				$ -
5100.03 - Legislative Support and Lobbying			$ (15,000.00)	$ (15,000.00)
5100.04 - Permitting Requirements Review			$ (20,000.00)	$ (20,000.00)
6000.01 - General Groundwater Protection				$ -
6000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
6100.01 - Well Inspections				$ -
6100.02 - Manage Investigations related to Groundwater Protection		$ (500.00)		$ (500.00)
6100.03 - Manage Enforcement Cases related to Groundwater Protection		$ (500.00)		$ (500.00)
6100.04 - Well Plugging Sponsorship				$ -
7000.01 - General Groundwater Research				$ -
7000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
7100.01 - CGCBGF Model Improvements			$ (112,500.00)	$ (112,500.00)
8000.01 - General Groundwater Resource Planning				$ -
8000.02 - GCD Support		$ (16,500.00)		$ (16,500.00)
8100.01 - Regional Water Planning Participation				$ -
8100.02 - GMA 15 Joint Planning			$ (20,000.00)	$ (20,000.00)
Total:	**$ 258,300.00**	**$ (201,700.00)**	**$ (236,000.00)**	**$ (179,400.00)**