

ORDER ADOPTING THE BUDGET OF
THE REFUGIO GROUNDWATER CONSERVATION DISTRICT FOR
FISCAL YEAR 2022 - 2023

Upon motion by Mr. Borden, seconded by
Mr. Borden; the attached Budget for the fiscal year October 1,
2022 through September 30, 2023 is hereby approved and adopted by a vote of 4 ayes
and 0 nays on this 6th day of September of 2022.

Carroll E. Borden

Signature of Presiding Officer

Carroll E. Borden

Printed Name of Presiding Officer

ATTEST:

Fredric Bery

Signature of Director

FREDRIC BERY

Printed Name of Director

Refugio Groundwater Conservation District

Annual Budget

Fiscal Year 2022 - 2023

Version: Management Recommendation

Public Hearing: 9/6/22

Adopted: 9/6/22

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 July 1, 2022, the District has the following outstanding obligations and commitments:

Description	Commitment
Debt	\$0
Total	\$ 0

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

As of July 1, 2022, the District has the following cash or cash equivalent balances:

Fund	Balance
Operating and Reserve	\$ 569,477
Reserve	\$ 924,867
Total	\$1,494,344

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, 2021, the District received the following money during Fiscal Year 2020 - 2021:

Revenue Type	Received Money
Property Tax Revenue	\$190,876
Interest Income	\$2,446
Total	\$193,322

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:

Fund	Available Funds
Operating and Reserve	\$444,397
Reserve	\$922,664
Total	\$1,367,061

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 2020-2021:

Fund	Expected Balances at End of Fiscal Year
Reserve	\$924,141
Operating	\$541,140
Total:	\$1,465,281

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 \$1,465,281 at the end of Fiscal Year 2021-2022.

The District anticipates expenditures of \$270,495 during Fiscal Year 2022-2023.

The District allocates \$270,495 of the total fund balance to the Operating Fund effective October 1, 2022.

The District allocates the remainder of the total fund balance to the Reserve Fund effective October 1, 2022.

The District commits the monies of the Reserve Fund in Fiscal Year 2022-2023 in accordance with the following schedule:

- Groundwater Conservation: 5%
- Groundwater Management: 10%
- Groundwater Monitoring: 25%
- Groundwater Protection: 25%
- Groundwater Research: 5%
- Groundwater Resource Planning: 5%
- Legal Contingencies: 25%

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

The District anticipates revenue from sources other than tax-related sources to be \$1,500.

The District requires tax-related revenue exceeding \$270,495 to avoid a budget deficit in Fiscal Year 2022-2023.

The District estimates that a tax rate of \$0.01519/\$100 of taxable value for Tax Year 2022 is required to generate \$180,749 in tax revenue in addition to a drawdown of \$88,246 of the Reserve Fund to fully fund the anticipated expenditures within the FY2022 – 2023 Budget.

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))

Description	Amount
Actual Expenditures of the Preceding Fiscal Year	\$1,801
Budgeted Expenditures of the Current Fiscal Year	\$3,900
Proposed Expenditures of the Next Fiscal Year	\$3,400

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
Actual Expenditures of the Preceding Fiscal Year	\$2,786
Budgeted Expenditures of the Current Fiscal Year	\$0
Proposed Expenditures of the Next Fiscal Year	\$0

The proposed expenditures budgeted for the next fiscal year related to influencing the outcome of legislative or administrative actions is anticipated based on an expectation that the Refugio GCD, the Victoria County GCD, the Texana GCD, and the Calhoun County GCD will not participate in a cost-sharing arrangement related to legislative support services.

FY2022 - 2023: Budget: Management Recommendation

2021 Total Taxable Value:	\$1,189,920,664
2020 Tax Levy:	\$179,683

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approved Tax Rate</i>	<i>Management Recommended Tax Rate</i>
Total Taxable Value:	\$1,189,920,664	\$1,189,920,664	\$1,189,920,664	\$1,189,920,664
Potential Tax Rate per \$100:	0.018260	0.015190	0.016430	0.015190
Previous Year Tax Levy:	\$179,683	\$179,683	\$179,683	\$179,683
Computed Tax Levy:	\$217,280	\$180,749	\$195,504	\$180,749
Change in Total Tax Levy:	\$37,597	\$1,066	\$15,821	\$1,066
Total Tax Levy Increase:	20.92%	0.59%	8.80%	0.59%

FW2022 - 2023: Budget Management Recommendation

Budget Item Description	Budget	Recommendation	Certainty Code	Budget Item Type	Program - Function - Category
Tax Collections	\$ 380,748.95		Level1 - High Certainty	Revenue	1000 Administration - 1001 Revenue Administration - 0170 Tax Collections
Interest Income	\$ 1,500.00		Level1 - High Certainty	Revenue	1000 Administration - 1001 Revenue Administration - 0130 Interest Income
Permitting Fees	\$ -		Level1 - High Certainty	Revenue	1000 Administration - 1001 Revenue Administration - 0163 District Fees - Permitting
Enforcement Fees	\$ -		Level3 - Low Certainty	Revenue	1000 Administration - 1001 Revenue Administration - 0165 District Fees - Enforcement
Grants	\$ -		Level3 - Low Certainty	Revenue	1000 Administration - 1001 Revenue Administration - 0160 Grants
Refunds	\$ (1,000.00)		Level3 - Low Certainty	Expense	1000 Administration - 1700 Election Management - 210 Legal Services
Election Administration for 2022 Elections	\$ -		Level3 - Low Certainty	Expense	1000 Administration - 1700 Election Management - 210 Legal Services
Election Notices	\$ (500.00)		Level3 - Low Certainty	Expense	1000 Administration - 1700 Election Management - 210 Legal Services
Legal Services - Election Management	\$ (500.00)		Level3 - Low Certainty	Expense	1000 Administration - 1700 Election Management - 210 Legal Services
Financial Audit Services	\$ (12,500.00)		Level1 - High Certainty	Expense	1000 Administration - 1300 Financial Management - 231 Professional and Technical Services - Auditor
Tax Collection Services	\$ (5,000.00)		Level1 - High Certainty	Expense	1000 Administration - 1300 Financial Management - 231 Professional and Technical Services - Tax Assessor
Appraisal Services	\$ (1,000.00)		Level1 - High Certainty	Expense	1000 Administration - 1300 Financial Management - 233 Professional and Technical Services - Appraisal District
Budget Notices	\$ (500.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 500 Public Notices and Publications
Legal Services - Information Management	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 410 Equipment
Equipment - Office - Computer Replacement	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 420 Technology Services - Office Productivity
Office Productivity Service - Adobe Acrobat	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 420 Technology Services - Office Productivity
Office Productivity Service - Microsoft 365	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 420 Technology Services - Office Productivity
Cyber security service -	\$ (200.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 420 Technology Services - Office Productivity
Office Productivity Service - Online Forms - Jotform	\$ -		Level3 - Low Certainty	Expense	1000 Administration - 3000 Information Management - 430 Technology Services - Miscellaneous
Software - Misc	\$ -		Level3 - Low Certainty	Expense	1000 Administration - 3000 Information Management - 430 Technology Services - Miscellaneous
Technology Services - Misc	\$ (1,200.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 430 Technology Services - Miscellaneous
Workflow System - Evemote	\$ (600.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 434 Technology Services - Website and Email System
Website and Email System - Power	\$ (600.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 434 Technology Services - Website and Email System
Phone System - Office -	\$ (2,400.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 438 Technology Services - Internet
Internet Service -	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 438 Technology Services - Internet
Equipment Maintenance and Repair - Office	\$ (3,000.00)		Level1 - High Certainty	Expense	1000 Administration - 3000 Information Management - 450 Equipment Maintenance and Repair
Meeting Notices	\$ (200.00)		Level1 - High Certainty	Expense	1000 Administration - 3500 Meeting Management - 210 Legal Services
Fees of Office for Board of Directors	\$ (1750.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 500 Public Notices and Publications
Legal Services - Organizational Management	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 101 Fees of Office - Board of Directors
Legislative Representation Services - Organizational Management	\$ (8,269.38)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 215 Legislative and Administrative Action Representation Services
Management and Administration Fees - VCGCD	\$ (1,000.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 227 Professional and Technical Services - VCGCD
Mileage Reimbursement - Administrative Activities and Meetings	\$ (1,000.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 227 Professional and Technical Services - VCGCD
Insurance - Liability	\$ (500.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 230 Insurance and Bonds
Insurance - Surety Bonds	\$ (200.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 230 Insurance and Bonds
Supplies for Office	\$ (250.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 310 Supplies
Printing Fees	\$ (7,200.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 310 Supplies
Stamps and Certified Mail Expenses for Organizational Management	\$ -		Level3 - Low Certainty	Expense	1000 Administration - 3700 Organizational Management - 315 Certified Mail and Stamps
Lease - Office	\$ (2,000.00)		Level1 - High Certainty	Expense	1000 Administration - 3700 Organizational Management - 350 Lease
Misc Expense	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3900 Records Management - 433 Technology Services - Record Archival System
Legal Services - Records Management	\$ (800.00)		Level1 - High Certainty	Expense	1000 Administration - 3900 Records Management - 433 Technology Services - Record Archival System
Digital File Storage System - Dropbox	\$ -		Level1 - High Certainty	Expense	1000 Administration - 3900 Records Management - 433 Technology Services - Record Archival System
Legislative Representation Services - Groundwater Conservation	\$ (8,269.38)		Level1 - High Certainty	Expense	2000 Groundwater Conservation - 2100 Program Implementation - 215 Legislative and Administrative Action Representation Services
Management and Administration Fees - VCGCD	\$ (200.00)		Level2 - Moderate Certainty	Expense	2000 Groundwater Conservation - 2100 Program Implementation - 227 Professional and Technical Services - VCGCD
Sponsorship - DUV Conservation Education Program	\$ (200.00)		Level2 - Moderate Certainty	Expense	2000 Groundwater Conservation - 2100 Program Implementation - 365 Sponsorships and Cost-Sharing - Conservation Promotion
Conference Participation - South Texas Farm and Ranch Show	\$ (5,000.00)		Level1 - High Certainty	Expense	2000 Groundwater Conservation - 2100 Program Implementation - 365 Sponsorships and Cost-Sharing - Conservation Promotion
Legal Services - Groundwater Management	\$ -		Level1 - High Certainty	Expense	3000 Groundwater Management - 3100 Program Implementation - 210 Legal Services
Permitting Technical Assistance	\$ (2,500.00)		Level1 - Low Certainty	Expense	3000 Groundwater Management - 3100 Program Implementation - 215 Legislative and Administrative Action Representation Services
Management and Administration Fees - VCGCD	\$ (8,269.38)		Level1 - High Certainty	Expense	3000 Groundwater Management - 3100 Program Implementation - 227 Professional and Technical Services - VCGCD
Mileage Reimbursement for Groundwater Management Site Visits	\$ (500.00)		Level1 - High Certainty	Expense	3000 Groundwater Management - 3100 Program Implementation - 227 Professional and Technical Services - VCGCD
Stamps and Certified Mail Expenses for Permitting	\$ (250.00)		Level1 - High Certainty	Expense	3000 Groundwater Management - 3100 Program Implementation - 315 Certified Mail and Stamps
Permitting Request Case Notices	\$ (1,000.00)		Level1 - High Certainty	Expense	3000 Groundwater Management - 3100 Program Implementation - 500 Public Notices and Publications
Legislative Representation Services - Groundwater Monitoring	\$ (1,000.00)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 215 Legislative and Administrative Action Representation Services
Aquifer Condition Assessment - Geostatistics re Water Levels	\$ (2,500.00)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 225 Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	\$ (2,500.00)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 225 Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	\$ (8,269.38)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 227 Professional and Technical Services - VCGCD
Management and Administration Fees - VCGCD	\$ (500.00)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 227 Professional and Technical Services - VCGCD
Mileage Reimbursement - Groundwater Monitoring	\$ (250.00)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 315 Certified Mail and Stamps
Stamps and Certified Mail Expenses for Groundwater Monitoring	\$ -		Level3 - Low Certainty	Expense	4000 Groundwater Monitoring - 4100 Program Implementation - 300 Miscellaneous
Misc Expense	\$ (10,000.00)		Level2 - Moderate Certainty	Expense	4000 Groundwater Monitoring - 4200 Monitoring Network Development - 210 Legal Services
Legal Services - Groundwater Monitoring	\$ (25,000.00)		Level1 - High Certainty	Expense	4000 Groundwater Monitoring - 4200 Monitoring Network Development - 225 Professional and Technical Services - Hydrogeologist
Aquifer Monitoring Well Network Development - Monitor Well Construction	\$ (30,000.00)		Level2 - Moderate Certainty	Expense	4000 Groundwater Monitoring - 4200 Monitoring Network Development - 380 Aquifer Monitoring Network Construction
Aquifer Monitoring Well Network Development - Land Acquisition and Access	\$ (20,000.00)		Level2 - Moderate Certainty	Expense	4000 Groundwater Monitoring - 4200 Monitoring Network Development - 380 Aquifer Monitoring Network Construction
Equipment - Aquifer Monitoring Well Network Development	\$ (15,000.00)		Level2 - Moderate Certainty	Expense	4000 Groundwater Monitoring - 4200 Monitoring Network Development - 410 Equipment
Legal Services - Groundwater Policy	\$ (5,000.00)		Level1 - High Certainty	Expense	5000 Groundwater Policy - 5100 Program Implementation - 210 Legal Services
Management and Administration Fees - VCGCD	\$ (8,269.38)		Level1 - High Certainty	Expense	5000 Groundwater Policy - 5100 Program Implementation - 215 Legislative and Administrative Action Representation Services
Legislative Representation Services - Groundwater Policy	\$ (2,500.00)		Level1 - High Certainty	Expense	5000 Groundwater Policy - 5100 Program Implementation - 227 Professional and Technical Services - VCGCD
Legislative Representation Services - Travel Reimbursement	\$ -		Level3 - Low Certainty	Expense	6000 Groundwater Protection - 6100 Program Implementation - 330 Training and Travel Expenses
Legal Services - Groundwater Protection	\$ (2,500.00)		Level1 - High Certainty	Expense	6000 Groundwater Protection - 6100 Program Implementation - 210 Legal Services
Legislative Representation Services - Groundwater Protection	\$ -		Level3 - Low Certainty	Expense	6000 Groundwater Protection - 6100 Program Implementation - 215 Legislative and Administrative Action Representation Services
Evaluation of Data re Investigations	\$ (2,500.00)		Level1 - High Certainty	Expense	6000 Groundwater Protection - 6100 Program Implementation - 225 Professional and Technical Services - Hydrogeologist

Management and Administration Fees - VCGCD	\$ (8,249.38)	Level 1 - High Certainty	Expense	6000 - Groundwater Protection - 6100 - Program Implementation - 227 - Professional and Technical Services - VCGCD
Mileage Reimbursement for Groundwater Protection Site Visits	\$ (500.00)	Level 1 - High Certainty	Expense	6000 - Groundwater Protection - 6100 - Program Implementation - 227 - Professional and Technical Services - VCGCD
Stamps and Certified Mail Expenses for Groundwater Protection	\$ (100.00)	Level 1 - High Certainty	Expense	6000 - Groundwater Protection - 6100 - Program Implementation - 315 - Certified Mail and Stamps
Sponsorship - Well Plugging	\$ (500.00)	Level 3 - Low Certainty	Expense	6000 - Groundwater Protection - 6100 - Program Implementation - 361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	\$ (2,500.00)	Level 3 - Low Certainty	Expense	6000 - Groundwater Protection - 6100 - Program Implementation - 362 - Sponsorships and Cost-Sharing - Borehole Logging
Legislative Representation Services - Groundwater Research	\$ -	Level 3 - Low Certainty	Expense	7000 - Groundwater Research - 7100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services
Management and Administration Fees - VCGCD	\$ (8,249.38)	Level 1 - High Certainty	Expense	7000 - Groundwater Research - 7100 - Program Implementation - 227 - Professional and Technical Services - VCGCD
Legal Services - Groundwater Resource Planning	\$ (1,000.00)	Level 1 - High Certainty	Expense	8000 - Groundwater Resource Planning - 8100 - Program Implementation - 210 - Legal Services
Legislative Representation Services - Groundwater Resource Planning	\$ -	Level 3 - Low Certainty	Expense	8000 - Groundwater Resource Planning - 8100 - Program Implementation - 215 - Legislative and Administrative Action Representation Services
DFC Development Support	\$ (5,000.00)	Level 2 - Moderate Certainty	Expense	8000 - Groundwater Resource Planning - 8100 - Program Implementation - 225 - Professional and Technical Services - Hydrogeologist
Management and Administration Fees - VCGCD	\$ (8,249.38)	Level 1 - High Certainty	Expense	8000 - Groundwater Resource Planning - 8100 - Program Implementation - 227 - Professional and Technical Services - VCGCD
Sponsorship - SCTRWP - Administrative Support Costs	\$ (500.00)	Level 1 - High Certainty	Expense	8000 - Groundwater Resource Planning - 8100 - Program Implementation - 360 - Sponsorships and Cost-Sharing
GMA 15 Notices	\$ (1,200.00)	Level 1 - High Certainty	Expense	8000 - Groundwater Resource Planning - 8100 - Program Implementation - 500 - Public Notices and Publications
Total	\$ (88,246.05)			

FY2022 - 2023: Budget: Management Recommendation

	Sum of Budget Recommendation	
Revenue	\$	182,248.95
1000 - Administration	\$	182,248.95
Expense	\$	(270,495.00)
1000 - Administration	\$	(71,249.38)
2000 - Groundwater Conservation	\$	(11,449.38)
3000 - Groundwater Management	\$	(17,499.38)
4000 - Groundwater Monitoring	\$	(115,999.38)
5000 - Groundwater Policy	\$	(13,249.38)
6000 - Groundwater Protection	\$	(16,849.38)
7000 - Groundwater Research	\$	(8,249.38)
8000 - Groundwater Resource Planning	\$	(15,949.38)
Grand Total	\$	(88,246.05)

FY2022 - 2023: Budget: Management Recommendation

Row Labels	Sum of Budget Recommendation	
Revenue	\$	182,248.95
0120 - Tax Collections	\$	180,748.95
0130 - Interest Income	\$	1,500.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
Expense	\$	(270,495.00)
101 - Fees of Office - Board of Directors	\$	(10,000.00)
210 - Legal Services	\$	(31,250.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	(1,000.00)
221 - Professional and Technical Services - Auditor	\$	(12,500.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,000.00)
223 - Professional and Technical Services - Appraisal District	\$	(5,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(41,000.00)
227 - Professional and Technical Services - VCGCD	\$	(68,495.00)
230 - Insurance and Bonds	\$	(1,500.00)
310 - Supplies	\$	(400.00)
315 - Certified Mail and Stamps	\$	(850.00)
330 - Training and Travel Expenses	\$	-
350 - Lease	\$	(7,200.00)
360 - Sponsorships and Cost-Sharing	\$	(500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	(2,500.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(3,200.00)
380 - Aquifer Monitoring Network Construction	\$	(50,000.00)
410 - Equipment	\$	(15,000.00)
420 - Technology Services - Office Productivity	\$	(200.00)
430 - Technology Services - Miscellaneous	\$	-
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(600.00)
435 - Technology Services - Phone System	\$	(6,000.00)
436 - Technology Services - Internet	\$	(2,400.00)
450 - Equipment Maintenance and Repair	\$	-
500 - Public Notices and Publications	\$	(3,400.00)
900 - Miscellaneous	\$	-
Grand Total	\$	(88,246.05)

FY2022 - 2023: Budget: Management Recommendation

Row Labels	Sum of Budget Recommendation	
Level 1 - High Certainty	\$	(46.05)
Revenue	\$	182,248.95
1000 - Administration	\$	182,248.95
1001 - Revenue Administration	\$	182,248.95
0120 - Tax Collections	\$	180,748.95
0130 - Interest Income	\$	1,500.00
Expense	\$	(182,295.00)
1000 - Administration	\$	(70,249.38)
1300 - Financial Management	\$	(24,000.00)
210 - Legal Services	\$	(500.00)
221 - Professional and Technical Services - Auditor	\$	(12,500.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,000.00)
223 - Professional and Technical Services - Appraisal District	\$	(5,000.00)
500 - Public Notices and Publications	\$	(1,000.00)
1400 - Information Management	\$	(10,900.00)
210 - Legal Services	\$	(500.00)
410 - Equipment	\$	-
420 - Technology Services - Office Productivity	\$	(200.00)
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
434 - Technology Services - Website and Email System	\$	(600.00)
435 - Technology Services - Phone System	\$	(6,000.00)
436 - Technology Services - Internet	\$	(2,400.00)
1500 - Meeting Management	\$	(3,200.00)
210 - Legal Services	\$	(3,000.00)
500 - Public Notices and Publications	\$	(200.00)
1700 - Organizational Management	\$	(29,349.38)
101 - Fees of Office - Board of Directors	\$	(10,000.00)
210 - Legal Services	\$	(750.00)
227 - Professional and Technical Services - VCGCD	\$	(9,249.38)
230 - Insurance and Bonds	\$	(1,500.00)
310 - Supplies	\$	(400.00)
315 - Certified Mail and Stamps	\$	(250.00)
350 - Lease	\$	(7,200.00)
1900 - Records Management	\$	(2,800.00)
210 - Legal Services	\$	(2,000.00)
433 - Technology Services - Record Archival System	\$	(800.00)
2000 - Groundwater Conservation	\$	(8,249.38)
2100 - Program Implementation	\$	(8,249.38)
227 - Professional and Technical Services - VCGCD	\$	(8,249.38)
3000 - Groundwater Management	\$	(17,499.38)
3100 - Program Implementation	\$	(17,499.38)
210 - Legal Services	\$	(5,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(2,500.00)
227 - Professional and Technical Services - VCGCD	\$	(8,749.38)
315 - Certified Mail and Stamps	\$	(250.00)
500 - Public Notices and Publications	\$	(1,000.00)
4000 - Groundwater Monitoring	\$	(39,999.38)
4100 - Program Implementation	\$	(14,999.38)
220 - Professional and Technical Services	\$	(1,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(5,000.00)

227 - Professional and Technical Services - VCGCD	\$	(8,749.38)
315 - Certified Mail and Stamps	\$	(250.00)
4200 - Monitoring Network Development	\$	(25,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(25,000.00)
5000 - Groundwater Policy	\$	(13,249.38)
5100 - Program Implementation	\$	(13,249.38)
210 - Legal Services	\$	(5,000.00)
227 - Professional and Technical Services - VCGCD	\$	(8,249.38)
6000 - Groundwater Protection	\$	(13,849.38)
6100 - Program Implementation	\$	(13,849.38)
210 - Legal Services	\$	(2,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(2,500.00)
227 - Professional and Technical Services - VCGCD	\$	(8,749.38)
315 - Certified Mail and Stamps	\$	(100.00)
7000 - Groundwater Research	\$	(8,249.38)
7100 - Program Implementation	\$	(8,249.38)
227 - Professional and Technical Services - VCGCD	\$	(8,249.38)
8000 - Groundwater Resource Planning	\$	(10,949.38)
8100 - Program Implementation	\$	(10,949.38)
210 - Legal Services	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(8,249.38)
360 - Sponsorships and Cost-Sharing	\$	(500.00)
500 - Public Notices and Publications	\$	(1,200.00)
Level 2 - Moderate Certainty	\$	(84,200.00)
Expense	\$	(84,200.00)
2000 - Groundwater Conservation	\$	(3,200.00)
2100 - Program Implementation	\$	(3,200.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(3,200.00)
4000 - Groundwater Monitoring	\$	(76,000.00)
4100 - Program Implementation	\$	(1,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(1,000.00)
4200 - Monitoring Network Development	\$	(75,000.00)
210 - Legal Services	\$	(10,000.00)
380 - Aquifer Monitoring Network Construction	\$	(50,000.00)
410 - Equipment	\$	(15,000.00)
8000 - Groundwater Resource Planning	\$	(5,000.00)
8100 - Program Implementation	\$	(5,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(5,000.00)
Level 3 - Low Certainty	\$	(4,000.00)
Revenue	\$	-
1000 - Administration	\$	-
1001 - Revenue Administration	\$	-
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
Expense	\$	(4,000.00)
1000 - Administration	\$	(1,000.00)
1200 - Election Management	\$	(1,000.00)
210 - Legal Services	\$	(1,000.00)
220 - Professional and Technical Services	\$	-
500 - Public Notices and Publications	\$	-
1400 - Information Management	\$	-

420 - Technology Services - Office Productivity	\$	-
430 - Technology Services - Miscellaneous	\$	-
450 - Equipment Maintenance and Repair	\$	-
1700 - Organizational Management	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
900 - Miscellaneous	\$	-
2000 - Groundwater Conservation	\$	-
2100 - Program Implementation	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
3000 - Groundwater Management	\$	-
3100 - Program Implementation	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
4000 - Groundwater Monitoring	\$	-
4100 - Program Implementation	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
900 - Miscellaneous	\$	-
5000 - Groundwater Policy	\$	-
5100 - Program Implementation	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
330 - Training and Travel Expenses	\$	-
6000 - Groundwater Protection	\$	(3,000.00)
6100 - Program Implementation	\$	(3,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	(2,500.00)
7000 - Groundwater Research	\$	-
7100 - Program Implementation	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
8000 - Groundwater Resource Planning	\$	-
8100 - Program Implementation	\$	-
215 - Legislative and Administrative Action Representation Services	\$	-
Grand Total	\$	(88,246.05)