



Fiscal Year 2025 – 2026

Annual Budget Proposal

Contents

OUTSTANDING OBLIGATIONS	3
CASH ON HAND BY FUND	5
PRIOR YEAR MONEY RECEIVED BY SOURCE	6
FISCAL YEAR 2025-2026 ESTIMATED TAX RATE	7
ESTIMATED 2025-2026 GENERAL FUND REVENUE	8
ESTIMATED 2025-2026 GENERAL FUND EXPENDITURES	9
2025 – 2026 GENERAL FUND PROPOSAL SUMMARY	11
2025 – 2026 SCIENCE & CONSERVATION FUND	12
2025 – 2026 RESTRICTED FUND	13
2025 – 2026 PROPOSED BUDGET SUMMARY	14

OUTSTANDING OBLIGATIONS

- The Evergreen Underground Water Conservation District has a contract with abip, LLC in the amount of \$16,200.00 for auditing services of Fiscal Year 2025's financials. The work and payment of such is to be completed in Fiscal Year 2026.
- The Evergreen Underground Water Conservation District has a contract with AT&T for 36 months starting on 03/07/2025 for a monthly rate of \$830.63 for phone and internet services.
- The Evergreen Underground Water Conservation District has an obligation to pay Pro-Rata Share to Atascosa Central Appraisal District for FY 2025-2026 in the amount of Q1 and Q2 \$1,822.54 per quarter. For Q3 and Q4 the estimated Pro-Rata Share amounts are estimated to be \$1,891.20 per quarter.
- The Evergreen Underground Water Conservation District has an obligation to pay the Atascosa County Tax Assessor-Collector \$3,000.00 for tax collecting services for the 2025 tax year.
- The Evergreen Underground Water Conservation District has a contract with Axxess Networks for 36 months starting on 09/01/2025 for a monthly fee of \$159.42 for phone equipment and fax services.
- The Evergreen Underground Water Conservation District has a contract with Baldy's IT, LLC starting on 11/27/2024 for 1 year IT services for a monthly rate of \$50.00 per machine and additional fees for specialty service.
- The Evergreen Underground Water Conservation District has a contract with Daniel B. Stephens & Associates, Inc. starting on 07/28/2025 for \$14,480.00 for Field Assistant Services.
- The Evergreen Underground Water Conservation District has an obligation to pay Appraisal Assessment Fees to Frio County Appraisal District for FY 2025-2026 in the amount of Q1 and Q2 \$872.02 per quarter. For Q3 and Q4 the Appraisal Assessment Fees are estimated to be \$898.50 per quarter.
- The Evergreen Underground Water Conservation District has a contract with Halff Associates, Inc. for database website hosting in the amount of \$6,000.00 per year for fiscal year 2025 - 2026.

- The Evergreen Underground Water Conservation District has an obligation to pay Pro-Rata Shares to Karnes County Appraisal District for FY 2025-2026 in the amount \$6,391.31.
- The Evergreen Underground Water Conservation District has a contract with MaxCRO for month to month website hosting and support fees in the amount of \$99.00 per month.
- The Evergreen Underground Water Conservation District has an obligation to pay Pro-Rata Share to Wilson County Appraisal District for FY 2025-2026 in the amount of Q1 and Q2 \$1,516.82 per quarter. For Q3 and Q4 the estimated Pro-Rata Share amounts are estimated to be \$1,472.04 per quarter.
- The Evergreen Underground Water Conservation District has an obligation to pay Tax Assessor Collector Fees to Wilson County Tax Assessor Collector for FY 2025-2026 in the amount of Q1 and Q2 \$441.17 per quarter. For Q3 and Q4 the estimated Pro-Rata Share amounts are estimated to be \$1,472.04 per quarter.
- The Evergreen Underground Water Conservation District has a lease agreement with Xerox Financial Services for the lease of a multifunction printer that was executed in June of 2021 and expires after 5 years. The monthly payment on this lease is \$339.46.

CASH ON HAND BY FUND

FY 24-25

As of 07/31/2025

- General Fund
 - Unassigned \$4,467,505.34
 - Science & Conservation Fund - \$1,200,000
 - Restricted - \$51,365.25

FY 23-24

Audited

- General Fund
 - Unassigned - \$5,218,895.08
 - Restricted - \$52,615.25

FY 22-23

Audited

- General Fund
 - Unassigned \$4,993,683.49

FY 21-22

Audited

- General Fund
 - Unassigned - \$4,836,057.69

FY 20-21

Audited

- General Fund
 - Unassigned - \$4,774,089.04

FY 19-20

Audited

- General Fund
 - Unassigned - \$4,583,104.54

PRIOR YEAR MONEY RECEIVED BY SOURCE

Fiscal Year 2024-2025

Income Source	As of 08/18/2025	Budget	Variance
3000 · Public Information Requests	337.29	60.00	277.29
3050 · Income-Atascosa County	300,436.05	300,120.00	316.05
3100 · Income-Frio County	139,136.16	141,131.00	(1,994.84)
3125 · Income-Karnes County	469,378.34	469,759.00	(380.66)
3150 · Income-Wilson County	258,023.63	268,691.00	(10,667.37)
3200 · Income-Bank Interest	240,733.11	208,250.00	32,483.11
3225 · Income-Weather Mod. Bookkeeping	2,200.00	2,400.00	(200.00)
3230 · Pass Thru-Weather Mod. EAA	139,387.00	175,000.00	(35,613.00)
3300 · Income-Water Well Permits	56,630.00	40,000.00	16,630.00
3345 · Income-Transportation Fees	4,700.90	6,000.00	(1,299.10)
3350 · Income-Miscellaneous	533.77	500.00	33.77
	1,611,496.25	1,611,911.00	(414.75)

FISCAL YEAR 2025-2026 ESTIMATED TAX RATE

	Last Year	This Year
Total tax rate (per \$100 of value)	<u>0.004365/\$100</u> Adopted	<u>\$0.004353/\$100</u> Proposed
Difference in rates per \$100 of value	-\$0.000012/\$100	
Percentage increase/decrease in rates (+/-)	-0.274914%	
Average appraised residence homestead value	\$230,928	\$250,039
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$0	\$0
Average residence homestead taxable value	\$230,928	\$250,039
Tax on average residence homestead	\$10.080007	\$10.886407
Annual increase/decrease in taxes if:		
proposed tax rate is adopted (+/-)	\$0.806337	
and percentage of increase (+/-)	7.99932%	

ESTIMATED 2025-2026 GENERAL FUND REVENUE

Unassigned General Fund balance as of 07/31/2025 is \$4,467,505.34.

Estimated tax income is based on a 95% collection rate of total tax owed.

Income

3000 · Public Information Requests	250.00
3050 · Income-Atascosa County	288,320.25
3100 · Income-Frio County	140,216.07
3125 · Income-Karnes County	433,380.28
3150 · Income-Wilson County	275,854.39
3200 · Income-Bank Interest	197,000.00
3225 · Income-Weather Mod. Bookkeeping	2,400.00
3300 · Income-Water Well Permits	40,000.00
3345 · Income-Transportation Fees	6,000.00
<u>3350 · Income-Miscellaneous</u>	<u>500.00</u>

Total Income	1,383,920.99
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ESTIMATED 2025-2026 GENERAL FUND EXPENDITURES

Unassigned General Fund balance as of 07/31/2025 is \$4,467,505.34.

Expenditure

5010 · Salary-Employee	514,174.84
5015 · Directors Compensation (Salary)	28,000.00
5020 · SS Replacement-Employee	50,000.00
5040 · Social Security- Board	1,909.60
5050 · Medicare	7,604.65
5060 · Health Insurance	86,628.91
5080 · Unemployment Tax	474.60
5306 · Consultant / Contract Labor	9,000.00
5310 · Electricity	4,800.00
5320 · Water	1,200.00
5330 · Office Phone/Internet	15,510.00
5340 · Mobile Phone	6,000.00
5350 · Postage	2,500.00
5355 · Service Charges & Bank Fees	2,800.00
5360 · Office Supplies	8,410.00
5365 · Computer Hardware / Software	48,433.78
5370 · Notice Fees/Reports & Printing	8,444.70
5375 · Scholarships	12,500.00
5380 · Fuel & Lubricant	7,200.00
5385 · Vehicle Repair & Maintenance	5,730.00
5389 · Office Maintenance	37,095.51
5391 · Office Building Security	4,400.00
5400 · Office Equipment & Maintenance	12,180.86
5410 · Meeting Education&Training Emp.	10,000.00
5420 · Meeting,Education&Training Dir.	1,630.00
5425 · Board Meeting Expense	2,180.00
5430 · Travel Expenses-Employees	7,500.00
5440 · Travel Expenses-Directors	7,048.08
5445 · Dues and Subscriptions	5,250.00
5450 · Education Materials/Sponsorship	6,200.00
5462 · Professional Services	60,950.00
5463 · Legal Services	106,800.00
5464 · Legislative Services	18,600.00
5470 · Election Expenses	1,000.00
5481 · Auditing Services	17,200.00

5490 · Insurance-Property & Liability	6,100.50
5500 · Insurance-Workers Comp.	648.90
5505 · Insurance-E&O	2,179.80
5510 · Insurance Bond- Directors	86.64
5515 · Well Investigations	4,632.00
5520 · Groundwater-Monitoring/Testing	40,000.00
5525 · Field Equipment & Maintenance	6,538.00
5540 · Budget Share-Atascosa County	7,433.80
5550 · Budget Share - Frio County	3,567.58
5560 · Budget Share - Karnes County	6,234.03
5570 · Budget Share - Wilson County	5,938.03
5580 · Assessment/Collection Fee	5,466.18
5700 · WMP-Cost Share EUWCD	150,440.00
5800 · Projects & Studies - Expense	25,000.00
6215 · Miscellaneous Expense	300.00
Total Expenditures	<u>1,383,920.99</u>

2025 – 2026 GENERAL FUND PROPOSAL SUMMARY

Unassigned General Fund balance as of 07/31/2025 is \$4,467,505.34.

Income

Tax	1,137,770.99
Permit & Transport Fees	46,000.00
Bank Interest	197,000.00
Other	3,150.00
Total Income	1,383,920.99

Expenditure

Personnel & Directors	714,970.68
Business Operations	327,708.10
Education & Conservation	169,140.00
Facilities & Vehicles	95,932.21
Science & Projects	76,170.00
Total Expenditure	1,383,920.99

Net	0
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2025 – 2026 SCIENCE & CONSERVATION FUND

Science & Conservation Fund Balance as of 07/31/2025 is \$1,200,000.00.

2025 – 2026 Proposed budgeted expenditures:

Expenditure

Carrizo Groundwater Model	300,000.00
Gulf Coast Groundwater Model	<u>150,000.00</u>
Total Expenditures	<u>450,000.00</u>

Balance at the end of the year to be \$750,000.00.

2025 – 2026 RESTRICTED FUND

As of 07/31/2025 the restricted fund contained a balance of \$51,365.25. The restricted fund is a custodial fund for Groundwater Management Area (GMA) 13. The funds are designated for specified projects and tasks approved by the representatives for Groundwater Conservation District . Funds are only disbursed upon approval of the member District representatives.

2025 – 2026 PROPOSED BUDGET SUMMARY

	Unassigned General Fund	Science & Conservation Fund	Restricted
Account Balance (07/31/2025)	4,467,505.34	1,200,000.00	51365.25
Income			
Tax	1,137,770.99	0.00	0.00
Permit & Transport	46,000.00	0.00	0.00
Bank Interest	197,000.00	0.00	0.00
Other	3,150.00	0.00	0.00
Total Income	1,383,920.99	0.00	0.00
Expense			
Personnel & Directors	714,970.68	0.00	0.00
Business Operations	327,708.10	0.00	0.00
Education & Conservation	169,140.00	0.00	0.00
Facilities & Vehicles	95,932.21	0.00	0.00
Science & Projects	76,170.00	450,000.00	0.00
	1,383,920.99	450,000.00	0.00
Net	(0.00)	(450,000.00)	0.00
Projected Balance	4,467,505.34	750,000.00	51,365.25