



Fiscal Year 2024 – 2025

Final Budget Amendment

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OUTSTANDING OBLIGATIONS

- 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 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 remaining balance of the contract as of 09/18/2025 is \$1,453.00.
- 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 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 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 08/31/2025

- General Fund
 - Unassigned \$4,399,994.41
 - Science & Conservation Fund - \$1,200,000.00
 - Restricted - \$44,115.25

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 2023-2024

Income Source	Actual	Budget	Variance
Property Taxes, Penalties, & Fees	1,249,467	1,256,335	(6,868)
Permit Fees	9,740	10,000	(260)
Miscellaneous	2,386	2,600	(214)
Transportation	5,505	5,000	(505)
Weather Modification Pass-Thru	149,935	149,935	0
Investment Earning	123,639	122,000	1,639
	1,540,672	1,545,870	(5,198)

FISCAL YEAR 2024-2025 ESTIMATED TAX RATE

	Last Year	This Year
Total tax rate (per \$100 of value)	<u>0.00489/\$100</u> Adopted	<u>\$0.004365/\$100</u> Adopted
Difference in rates per \$100 of value	<u>\$0.000525/\$100</u>	
Percentage increase/decrease in rates (+/-)	-10.74%	
Average appraised residence homestead value	\$190,899	\$230,928
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$0	\$0
Average residence homestead taxable value	\$190,899	\$230,928
Tax on average residence homestead	\$9.34	\$10.08
Annual increase/decrease in taxes if:		
proposed tax rate is adopted (+/-)	\$0.74	
and percentage of increase (+/-)	7.92%	

ESTIMATED 2024-2025 GENERAL FUND REVENUE

Unassigned General Fund balance as of 08/31/2025 is \$4,399,994.41.

	Proposed Adjustment	Current Budget	\$ Change	% Change
Revenue				
3000 · Public Information Requests	337.00	60.00	277.00	82.2%
3050 · Income-Atascosa County	300,120.00	300,120.00	0.00	0.0%
3100 · Income-Frio County	141,131.00	141,131.00	0.00	0.0%
3125 · Income-Karnes County	469,759.00	469,759.00	0.00	0.0%
3150 · Income-Wilson County	268,691.00	268,691.00	0.00	0.0%
3200 · Income-Bank Interest	263,000.00	208,250.00	54,750.00	20.82%
3225 · Income-Weather Mod. Bookkeeping	2,400.00	2,400.00	0.00	0.0%
3230 · Pass Thru-Weather Mod. EAA	167,000.00	175,000.00	(8,000.00)	(4.79%)
3300 · Income-Water Well Permits	63,000.00	40,000.00	23,000.00	36.51%
3325 · Pass Thru - GMA13	0.00	52,000.00	(52,000.00)	#DIV/0!
3345 · Income-Transportation Fees	6,000.00	6,000.00	0.00	0.0%
3346 · Pass-Thru - Transport	10,000.00			
3350 · Income-Miscellaneous	533.00	500.00	33.00	6.19%
Total Revenue	1,691,971.00	1,663,911.00	28,060.00	1.66%

ESTIMATED 2024-2025 GENERAL FUND EXPENDITURES

Unassigned General Fund balance as of 08/31/2025 is \$4,399,994.41.

Expenditure	Proposed Adjustment	Current Budget	\$ Change	% Change
4230 · Pass Thru-Weather Mod EAA	167,000.00	175,000.00	(8,000.00)	(4.79%)
4235 · Pass Thru - GMA 13	0.00	52,000.00	(52,000.00)	#DIV/o!
4346 · Pass Thru Transport	10,000.00	0.00	10,000.00	100.0%
5000 · Director's Discretion Performan	0.00	4,465.12	(4,465.12)	#DIV/o!
5010 · Salary-Employee	397,000.00	438,440.55	(41,440.55)	(10.44%)
5015 · Directors Fees of Office	28,000.00	28,000.00	0.00	0.0%
5020 · SS Replacement-Employee	42,925.47	50,967.80	(8,042.33)	(18.74%)
5040 · Social Security- Board	1,736.00	1,736.00	0.00	0.0%
5050 · Medicare	6,484.53	6,484.53	0.00	0.0%
5060 · Health Insurance	60,000.00	60,000.00	0.00	0.0%
5080 · Unemployment Tax	2,000.00	2,000.00	0.00	0.0%
5306 · Consultant / Contract Labor	35,000.00	35,000.00	0.00	0.0%
5310 · Electricity	3,300.00	3,000.00	300.00	9.09%
5320 · Water	1,500.00	1,500.00	0.00	0.0%
5330 · Office Phone/Internet	20,000.00	20,000.00	0.00	0.0%
5340 · Mobile Phone	6,000.00	6,000.00	0.00	0.0%
5350 · Postage	2,000.00	2,000.00	0.00	0.0%
5355 · Service Charges & Bank Fees	250.00	250.00	0.00	0.0%
5360 · Office Supplies	7,500.00	7,500.00	0.00	0.0%
5365 · Computer Hardware / Software	75,000.00	32,625.00	42,375.00	56.5%
5370 · Notice Fees/Reports & Printing	6,500.00	6,500.00	0.00	0.0%
5375 · Scholarships	14,000.00	14,000.00	0.00	0.0%
5380 · Fuel & Lubricant	10,000.00	10,000.00	0.00	0.0%
5385 · Vehicle Repair & Maintenance	56,000.00	5,000.00	51,000.00	91.07%
5389 · Office Maintenance	65,000.00	21,152.00	43,848.00	67.46%
5391 · Office Building Security	2,000.00	2,000.00	0.00	0.0%
5400 · Office Equipment & Maintenance	30,000.00	15,000.00	15,000.00	50.0%

5410 · Meeting Education&Training Emp.	5,000.00	4,500.00	500.00	10.0%
5420 · Meeting,Education&Training Dir.	1,500.00	1,000.00	500.00	33.33%
5425 · Board Meeting Expense	2,500.00	2,500.00	0.00	0.0%
5430 · Travel Expenses-Employees	5,000.00	5,000.00	0.00	0.0%
5440 · Travel Expenses-Directors	5,500.00	4,500.00	1,000.00	18.18%
5445 · Dues and Subscriptions	3,500.00	3,500.00	0.00	0.0%
5450 · Education Materials/Sponsorship	25,000.00	25,000.00	0.00	0.0%
5455 · Grants	7,500.00	0.00	7,500.00	100.0%
5461 · Legal & Professional Services	0.00	100,000.00	(100,000.00)	#DIV/o!
5462 · Professional Services	25,000.00	0.00	25,000.00	100.0%
5463 · Legal Services	90,000.00	0.00	90,000.00	100.0%
5464 · Legislative Services	25,000.00	20,000.00	5,000.00	20.0%
5470 · Election Expenses	24,000.00	30,000.00	(6,000.00)	(25.0%)
5481 · Auditing Services	16,000.00	16,000.00	0.00	0.0%
5490 · Insurance-Property & Liability	6,500.00	7,500.00	(1,000.00)	(15.38%)
5500 · Insurance-Workers Comp.	1,200.00	1,000.00	200.00	16.67%
5505 · Insurance-E&O	1,750.00	1,000.00	750.00	42.86%
5510 · Insurance Bond- Directors	35.00	1,000.00	(965.00)	(2,757.14%)
5515 · Well Investigations	5,000.00	5,000.00	0.00	0.0%
5520 · Groundwater-Monitoring/Testing	60,000.00	100,000.00	(40,000.00)	(66.67%)
5525 · Field Equipment & Maintenance	37,000.00	11,000.00	26,000.00	70.27%
5540 · Budget Share - Atascosa County	8,300.00	8,300.00	0.00	0.0%
5550 · Budget Share - Frio County	4,000.00	4,000.00	0.00	0.0%
5560 · Budget Share - Karnes County	6,500.00	6,500.00	0.00	0.0%
5570 · Budget Share - Wilson County	6,100.00	6,100.00	0.00	0.0%
5580 · Tax Assessment/Collection Fee	7,000.00	7,000.00	0.00	0.0%
5700 · WMP-Cost Share EUWCD	150,440.00	150,440.00	0.00	0.0%
5800 · Projects & Studies	113,150.00	113,150.00	0.00	0.0%
5820 · GMA 13 Expense	0.00	24,000.00	(24,000.00)	#DIV/o!
5830 · GMA 15 Expense	0.00	5,000.00	(5,000.00)	#DIV/o!
6215 · Miscellaneous Expense	300.00	300.00	0.00	0.0%
Total Expense	1,691,971.00	1,663,911.00	28,060.00	1.66%

2024 – 2025 GENERAL FUND PROPOSAL SUMMARY

Unassigned General Fund balance as of 07/31/2025 is \$4,399,994.41.

Income

Tax	1,179,701.00
Permit & Transport Fees	79,000.00
Bank Interest	263,000.00
Weather Mod Pass Thru	167,000.00
Other	3,270.00
Total Income	1,691,971.00

Expenditure

Personnel & Directors	555,146.00
Business Operations	373,935.00
Education & Conservation	363,940.00
Facilities & Vehicles	183,800.00
Science & Projects	215,150.00
Total Expenditure	1,691,971.00

Net	0
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2024 – 2025 SCIENCE & CONSERVATION FUND

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

No Expenditures for the Fiscal Year 2024 – 2025

Balance at the end of the year to be \$1,200,000.00.

2024 – 2025 RESTRICTED FUND

As of 08/31/2025 the restricted fund contained a balance of \$44,115.25. 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 the Groundwater Conservation Districts. Funds are only disbursed upon approval of the member District representatives.

2024 – 2025 PROPOSED BUDGET AMENDMENT SUMMARY

	Unassigned General Fund	Science & Conservation Fund	Restricted
Account Balance (08/31/2025)	4,399,994.41	1,200,000.00	44,115.25
Income			
Tax	1,179,701.00	0.00	0.00
Permit & Transport	79,000.00	0.00	0.00
Bank Interest	263,000.00	0.00	0.00
Weather Mod Pass Thru	167,000.00	0.00	0.00
Other	3,270.00	0.00	0.00
Total Income	1,691,971.00	0.00	0.00
Expense			
Personnel & Directors	555,146.00	0.00	0.00
Business Operations	373,935.00	0.00	0.00
Education & Conservation	363,940.00	0.00	0.00
Facilities & Vehicles	183,800.00	0.00	0.00
Science & Projects	215,150.00	0.00	0.00
	1,691,971.00	0.00	0.00
Net	0.00	0.00	0.00
Projected Balance	4,399,994.41	1,200,000.00	44,115.25