EUWCD

Fiscal Year 2026 – 2027

Annual Budget Proposal

Contents

OUTSTANDING OBLIGATIONS

- The Evergreen Underground Water Conservation District has a contract with abip, LLC in the amount of $17,500.00 for auditing services of Fiscal Year 2026's financials. The work and payment of such is to be completed in Fiscal Year 2027.

- 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 2026-2027 in the amount of Q1 and Q2 $1,866.33 per quarter. For Q3 and Q4 the estimated Pro-Rata Share amounts are estimated to be $1,938.52 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 2026 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 extending on a month to month basis 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 with a balance of $6,456.65 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 2026-2027 in the amount of Q1 and Q2 $970.35 per quarter. For Q3 and Q4 the Appraisal Assessment Fees are estimated to be $809.85 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 2026 - 2027.

- The Evergreen Underground Water Conservation District has a contract with Intera Incorporated for groundwater model development for three years starting on 08/13/2026 in the amount of $154,615.00.

- The Evergreen Underground Water Conservation District has an obligation to pay Pro-Rata Shares to Karnes County Appraisal District for FY 2026-2027 in the amount of Q1 and Q2 $1,601.31 per quarter. For Q3 and Q4 the estimated Pro-Rata Share amounts are estimated to be $1,700.00 per quarter.

- 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 contract with RESPEC Company, LLC for groundwater model development for three years starting on 07/16/2026 in the amount of $359,700.00.

- The Evergreen Underground Water Conservation District has an obligation to pay Pro-Rata Share to Wilson County Appraisal District for FY 2026-2027 in the amount of Q1 and Q2 $1,191.18 per quarter. For Q3 and Q4 the estimated Pro-Rata Share amounts are estimated to be $1,563.72 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 2026-2027 in the amount of $441.18 per quarter.

CASH ON HAND BY FUND

FY 25-26 As of 07/31/2026

- General Fund - $ 6,052,696.38
  - Unassigned $3,826,005.95
  - Restricted - $26,690.43
  - Science & Conservation Fund - $1,200,000
  - Legal Fund - $1,000,000.00

FY 24-25 Audited

- General Fund - $5,502,573
  - Unassigned - $4,258,457
  - Restricted - $44,115
  - Science & Conservation Fund - $1,200,000

FY 23-24 Audited

- General Fund - $5,271,510.33
  - Unassigned - $5,218,895.08
  - Restricted - $52,615.25

FY 22-23 Audited

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

FY 21-22 Audited

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

FY 20-21 Audited

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

FY 19-20 Audited

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

PRIOR YEAR MONEY RECEIVED BY SOURCE

Fiscal Year 2025-2026 as of 07/31/2026

	Oct '25 - Jul 26	Budget	Variance
Income			
3000 · Public Information Requests	0.00	250.00	(250.00)
3050 · Income-Atascosa County	306,103.29	288,320.25	17,783.04
3100 · Income-Frio County	143,571.01	140,216.07	3,354.94
3125 · Income-Karnes County	459,211.76	433,380.28	25,831.48
3150 · Income-Wilson County	271,726.39	275,854.39	(4,128.00)
3200 · Income-Bank Interest	173,003.12	197,000.00	(23,996.88)
3225 · Income-Weather Mod. Bookkeeping	2,000.00	2,400.00	(400.00)
3300 · Income-Water Well Permits	85,680.00	40,000.00	45,680.00
3345 · Income-Transportation Fees	3,440.46	6,000.00	(2,559.54)
3350 · Income-Miscellaneous	1,314.55	500.00	814.55
Total Income	**1,446,050.58**	**1,383,920.99**	**126,080.40**

FISCAL YEAR 2026-2027 ESTIMATED 2026 TAX RATE

	Last Year	This Year
Total tax rate (per $100 of value)	0.004353 / $100 Adopted	0.004494 / $100 Proposed
Difference in rates per $100 of value	$.000141 / $100	
Percentage increase/decrease in rates(+/-)	3.239145%	
Average appraised residence homestead value	$250,039	$261,555
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	$0	$0
Average residence homestead taxable value	$250,039	$261,555
Tax on average residence homestead	$10.88	$11.75
Annual increase/decrease in taxes if		
proposed tax rate is adopted (+/-)	$0.87	
and percentage of increase (+/-)	7.994012%	

ESTIMATED 2026-2027 GENERAL FUND REVENUE

Unassigned General Fund balance as of 07/31/2026 is $3,826,005.95

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	280,843.13
3100 · Income-Frio County	131,145.50
3125 · Income-Karnes County	370,088.01
3150 · Income-Wilson County	288,634.72
3200 · Income-Bank Interest	185,000.00
3225 · Income-Weather Mod. Bookkeeping	2,400.00
3300 · Income-Water Well Permits	60,000.00
3345 · Income-Transportation Fees	5,000.00
3350 · Income-Miscellaneous	500.00
Total Income	**1,323,861.36**

ESTIMATED 2026-2027 GENERAL FUND EXPENDITURES

Unassigned General Fund balance as of 07/31/2025 is $3,826,005.95.

Expenditure	
5010 · Salary-Employee	600,646.59
5015 · Directors Fees of Office	30,000.00
5020 · SS Replacement-Employee	62,678.43
5040 · Social Security- Board	2,232.00
5050 · Medicare	8,545.12
5060 · Health Insurance	234,897.58
5080 · Unemployment Tax	1,660.00
5306 · Consultant / Contract Labor	11,500.00
5310 · Electricity	4,800.00
5320 · Water	1,200.00
5330 · Office Phone/Internet	13,800.00
5340 · Mobile Phone	4,700.00
5350 · Postage	2,960.00
5355 · Service Charges & Bank Fees	2,410.00
5360 · Office Supplies	10,000.00
5365 · Computer Hardware / Software	76,468.00
5370 · Notice Fees/Reports & Printing	4,462.70
5375 · Scholarships	10,500.00
5380 · Fuel & Lubricant	9,900.00
5385 · Vehicle Repair & Maintenance	6,780.00
5389 · Office Maintenance	33,260.00
5391 · Office Building Security	4,400.00
5400 · Office Equipment & Maintenance	7,700.00
5410 · Meeting Education&Training Emp.	9,000.00
5420 · Meeting,Education&Training Dir.	1,630.00
5425 · Board Meeting Expense	1,180.00
5430 · Travel Expenses-Employees	3,000.00
5440 · Travel Expenses-Directors	4,979.70
5445 · Dues and Subscriptions	5,590.00
5450 · Education Materials/Sponsorship	51,200.00
5455 · Grants	60,000.00
5462 · Professional Services	50,950.00
5463 · Legal Services	136,800.00

5464 · Legislative Services	15,600.00
5466 · Legislative Expense Reim	18,000.00
5470 · Election Expenses	86,000.00
5481 · Auditing Services	20,000.00
5490 · Insurance-Property & Liability	8,646.00
5500 · Insurance-Workers Comp.	1,035.00
5505 · Insurance-E&O	2,394.00
5510 · Insurance Bond- Directors	86.64
5515 · Well Investigations	2,632.00
5520 · Groundwater-Monitoring/Testing	21,200.00
5525 · Field Equipment & Maintenance	2,995.00
5540 · Budget Share - Atascosa County	7,638.10
5550 · Budget Share - Frio County	3,783.13
5560 · Budget Share - Karnes County	6,690.54
5570 · Budget Share - Wilson County	6,021.91
5580 · Tax Assessment/Collection Fee	6,300.00
5700 · WMP-Cost Share EUWCD	0.00
5800 · Projects & Studies	0.00
5820 · GMA 13 Expense	5,000.00
5830 · GMA 15 Expense	5,000.00
6215 · Miscellaneous Expense	300.00
Total Expenditure	**1,689,152.43**

2026 – 2027 GENERAL FUND – UNASSIGNED PROPOSAL SUMMARY

Unassigned General Fund balance as of 07/31/2026 is $3,826,005.95.

Income	
Tax	1,070,711.36
Bank Interest	185,000.00
Permit & Transport Fees	65,000.00
Other	3,150.00
Total Income	1,323,861.36
Expenditure	
Personnel & Directors	959,269.41
Business Operations	505,043.02
Science & Projects	91,200.00
Facilities & Vehicles	71,940.00
Education & Conservation	61,700.00
Total Expenditure	1,689,152.43
Excess / Deficit Current Operations	(365,291.07)
From / To Unassigned Fund Balance	365,291.07
Difference	0.00

2026 – 2027 GENERAL FUND – SCIENCE & CONSERVATION FUND PROPOSAL SUMMARY

Science & Conservation Fund Balance as of 07/31/2026 is $1,200,000.00.

2026 – 2027 Proposed budgeted expenditures:

Income	
Total Income	0.00
Expenditure	
Science & Projects	514,315.00
Total Expenditure	514,315.00
Excess / Deficit Current Operations	(514,315.00)
From / To Science & Conservation Fund Balance	514,315.00
Difference	0.00

Balance at the end of the year to be $685,685.00.

2026 – 2027 GENERAL FUND – LEGAL FUND PROPOSAL SUMMARY

Legal Fund Balance as of 07/31/2026 is $1,000,000.00.

2026 – 2027 Proposed budgeted expenditures:

Income	
Total Income	0.00
Expenditure	
Total Expenditure	0.00
Excess / Deficit Current Operations	0.00
From / To Legal Fund Balance	0.00
Difference	0.00

Balance at the end of the year to be $1,000,000.00.

2026 – 2027 GENERAL FUND – RESTRICTED FUND

As of 07/31/2026 the restricted fund contained a balance of $26,690.40. The restricted fund is a custodial fund for Groundwater Management Area (GMA) 13 and permittee deposit for transport fees. The funds for GMA 13 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.

2026 – 2027 PROPOSED BUDGET SUMMARY

General Fund	Unassigned	Science & Conservation	Legal	Restricted
Account Balance (07/31/2026)	3,826,006	1,200,000	1,000,000	26,690
Income				
Tax	1,070,711	0	0	0
Bank Interest	185,000	0	0	0
Permit & Transport Fees	65,000	0	0	0
Other	3,150	0	0	0
Total Income	1,323,861	0	0	0
Expenditure				
Personnel & Directors	959,269	0	0	0
Business Operations	505,043	0	0	0
Science & Projects	91,200	514,315	0	0
Facilities & Vehicles	71,940	0	0	0
Education & Conservation	61,700	0	0	0
Total Expenditure	1,689,152	514,315	0	0
Excess / Deficit Current Operations	(365,291)	(514,315)	0	0
From / To Unassigned Fund Balance	365,291	514,315	0	0
Difference	0	0	0	0
Projected Balance	3,460,715	685,685	1,000,000	26,690

Amounts rounded to the nearest dollar