



Fiscal Year 2025 – 2026

Annual Budget
Amendment Proposal

Contents

OUTSTANDING OBLIGATIONS	3
CASH ON HAND BY FUND	5
PRIOR YEAR MONEY RECEIVED BY SOURCE	6
FISCAL YEAR 2025-2026 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 LEGAL FUND	13
2025 – 2026 RESTRICTED FUND	14
2025 – 2026 PROPOSED BUDGET SUMMARY	15

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 09/30/2025

- General Fund
 - Unassigned \$3,216,647
 - Science & Conservation Fund - \$1,200,000
 - Legal Fund - \$1,000,000
 - Restricted - \$44,115

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 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 09/30/2025 is \$3,216,647.

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

Income

3000 • Public Information Requests	0.00
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
3230 • Pass Thru-Weather Mod.	13,000.00
3300 • Income-Water Well Permits	100,000.00
3345 • Income-Transportation Fees	6,000.00
3346 • Pass-Thru - Transport	26,000.00
3347 • Pass Thru - TWDB Grant	31,000.00
3350 • Income-Miscellaneous	1,700.00

Total Income	1,514,870.99
---------------------	---------------------

ESTIMATED 2025-2026 GENERAL FUND EXPENDITURES

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

Expenditure

4230 · Pass Thru-Weather Mod	13,000.00
4346 · Pass Thru Transport	26,000.00
4347 · Pass-Thru - TWDB Grant	31,000.00
5010 · Salary-Employee	514,174.84
5015 · Directors Fees of Office	28,000.00
5020 · SS Replacement-Employee	60,000.00
5040 · Social Security	3,000.00
5050 · Medicare	7,604.65
5060 · Health Insurance	86,628.91
5080 · Unemployment Tax	1,250.00
5306 · Consultant / Contract Labor	75,000.00
5310 · Electricity	4,800.00
5320 · Water	1,200.00
5330 · Office Phone/Internet	15,510.00
5340 · Mobile Phone	6,100.00
5350 · Postage	5,000.00
5355 · Service Charges & Bank Fees	2,800.00
5360 · Office Supplies	20,000.00
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	13,070.25
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
5455 · Grants	31,000.00

5462 · Professional Services	60,950.00
5463 · Legal Services	130,000.00
5464 · Legislative Services	18,600.00
5470 · Election Expenses	1,000.00
5481 · Auditing Services	17,200.00
5490 · Insurance-Property & Liability	7,000.00
5500 · Insurance-Workers Comp.	1,500.00
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	15,000.00
5540 · Budget Share - Atascosa County	7,433.80
5550 · Budget Share - Frio County	3,800.00
5560 · Budget Share - Karnes County	6,500.00
5570 · Budget Share - Wilson County	5,938.03
5580 · Tax Assessment/Collection Fee	6,000.00
5700 · WMP-Cost Share EUWCD	38,000.00
5800 · Projects & Studies	40,000.00
6215 · Miscellaneous Expense	300.00
6600 · Capital Outlay	0.00
Total Expenditure	1,514,870.99

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
Bank Interest	197,000.00
Permit & Transport Fees	106,000.00
Pass Thru	70,000.00
Other	4,100.00

Total Income	1,514,870.99
---------------------	---------------------

Expenditure

Personnel & Directors	726,836.48
Business Operations	468,528.75
Education & Conservation	96,700.00
Facilities & Vehicles	81,805.76
Science & Projects	71,000.00
Pass Thru	70,000.00

Total Expenditure	1,514,870.99
--------------------------	---------------------

2025 – 2026 SCIENCE & CONSERVATION FUND

Science & Conservation Fund Balance as of 09/30/2025 is \$1,200,000.00.

2025 – 2026 Proposed budgeted expenditures:

Expenditure

Carrizo Groundwater Model	60,000.00
Gulf Coast Groundwater Model	<u>0.00</u>

Total Expenditures

	<u>60,000.00</u>
--	------------------

Balance at the end of the year to be \$1,140,000.00.

2025 – 2026 LEGAL FUND

Legal Fund Balance as of 09/30/2025 is \$1,000,000.00.

2025 – 2026 Proposed budgeted expenditures:

Expenditure

Legal Services

0.00

Total Expenditures

0.00

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

2025 – 2026 RESTRICTED FUND

As of 09/30/2025 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.

2025 – 2026 PROPOSED BUDGET SUMMARY

	Unassigned General Fund	Science & Conservat ion Fund	Legal Fund	Restricted
Account Balance (09/30/2025)	3,216,647	1,200,000	1,000,000	44,115
Income				
Tax	1,137,771	0	0	0
Bank Interest	197,000	0	0	0
Permit & Transport Fees	106,000	0	0	0
Pass Thru	70,000	0	0	0
Other	4,100			
Total Income	1,514,871	0	0	0
Expense				
Personnel & Directors	726,836	0	0	0
Business Operations	468,529	0	0	0
Education & Conservation	96,700	0	0	0
Facilities & Vehicles	81,806	0	0	0
Science & Projects	71,000	60,000	0	0
Pass Thru	70,000	0	0	0
	1,514,871	60,000	0	0
Net	0	(60,000)	0	0
Projected Balance	3,216,647	1,140,000	1,000,000	44,115

Numbers are rounded to the nearest whole dollar