

## **Item 4 – 2019 District Budget Amendments**

The following budget amendments need to be made to the 2019 BVGCD budget:

### **Other Services:**

2019 Budgeted Amount - \$39,125.00 (Increase to \$40,500)

Increase necessary due:

- Miscellaneous, bonds/liability insurance, phone expenses were all slightly higher than expected

### **Other Expenses:**

2019 Budgeted Amount - \$51,000.00 (Increase to \$54,500)

- They were no line items included in the 2019 budget for Building Maintenance or Depreciation. We had a \$4,875 repair made to an adjoining wall that was leaking. Depreciation was approximated at \$6,410. BVWaterSmart Wireless Controller grant only spent \$2,700 of \$9,000 allocated. Water well plugging spent \$8,500 of \$10,000 granted.

### **Salaries & Benefits:**

2019 Budgeted Amount - \$284,865.69 (Increase to \$288,050.00)

Increase necessary due to:

The Board opted not to budget any funds for the Unfunded Actuarial Accrued Liability (UAAL) following guidance from the representative for the Texas County & District Retirement System (TCDRS). New accounting procedures put in place two (2) years ago require that this be considered and part of the budget. The 2019 amount as estimated by TCERS at \$3,314.

**It is the recommendation of the General Manager the above listed amendments to the 2019 BVGCD budget be approved.**

<b>Brazos Valley Groundwater Conservation District</b>			
<b>FY 2019 Proposed Amended Operating Budget</b>			
<b>August 13, 2020</b>	<b>Approved</b>	<b>Proposed</b>	
	<b>Amended</b>	<b>Amended</b>	<b>Notes</b>
	<b>FY 2019</b>	<b>FY 2019</b>	
<b>Supplies</b>			
Computing Services /Software/Website	\$3,500.00	\$3,500.00	Website work/Equipment (new hard drive)
Office Supplies/Services	\$10,000.00	\$10,000.00	Supplies/Documation/copies/miscellaneous professional services
Postage	\$1,000.00	\$1,000.00	
Public Education	\$32,000.00	\$32,000.00	TV educational spots/Major Rivers/meetings/supplies/WET Project/CORE Teacher group
Field Services	\$2,000.00	\$2,000.00	Field/monitoring supplies
Miscellaneous	\$1,000.00	\$1,000.00	Petty cash for invoices paid by staff
<b>Subtotal</b>	<b>\$49,500.00</b>	<b>\$49,500.00</b>	
<b>Professional Services</b>			
Legal	\$116,000.00	\$116,000.00	Monique Norman/TML deductible
Engineering/Hydrologist	\$70,000.00	\$70,000.00	WSP-USA
ArcGIS Program/hosting	\$6,500.00	\$6,500.00	Halff Associates - Hosting/Support
Legislative Consultant	\$42,500.00	\$42,500.00	Heather Harward
Audit	\$4,350.00	\$4,350.00	Milberger, Nesbitt & Ask
Information/Technology	\$3,500.00	\$3,500.00	Jeff Skelton
Data for LeapFrog 3D model	\$0.00	\$0.00	Allan Standon
Court Reporting	\$8,500.00	\$8,500.00	
<b>Subtotal</b>	<b>\$251,350.00</b>	<b>\$251,350.00</b>	

<b>Other Services</b>			
Miscellaneous	\$5,000.00	\$5,851.21	Sparklett's/Fish Window Cleaning/Mike's Pest Control/Raquel (monthly office cleaning)/QuickBooks Payroll/Quick Books Update/Office repairs (Elec./AC)/Bryan Eagle
Bonds/Liability Insurance	\$4,000.00	\$4,339.50	
Memberships	\$2,125.00	\$2,423.00	TAGD/TWCA/TGWA/Sam's Club (2018)
Travel/Training	\$10,000.00	\$10,182.71	Inclusive of Board members attendance at the Texas Groundwater Summit/Law conferences/TAGD meetings/Water for Texas Conference
Utilities	\$3,500.00	\$2,898.05	
Telephone/ISP/Web Hosting	\$3,500.00	\$3,905.68	
Advertising/Meetings	\$1,000.00	\$360.44	
Vehicle Fuel/Maintenance	\$10,000.00	\$10,539.41	Fuel/maintenance/tires (2019)
Subtotal	<b>\$39,125.00</b>	<b>\$40,500.00</b>	
<b>Grant Program/Other Expenses</b>			
Lawn Irrigation Network	\$32,000.00	\$32,000.00	Maintenance of website/weather equipment
Water Well Plugging	\$10,000.00	\$8,500.00	75/25 cost share
BVWaterSmart Pilot Smart Controller Project	\$9,000.00	\$2,700.00	10 programmed and installed Rachio smart controllers/Smart Controller Software update
Building Maintenance	\$0.00	\$4,800.00	Adjoining call repair
Depreciation	\$0.00	\$6,400.00	
Subtotal	<b>\$51,000.00</b>	<b>\$54,400.00</b>	

<b>Salaries</b>			
Salaries (Gross)	\$209,996.00	\$210,562.00	3% increase across the board
Medicare/SS	\$18,206.65	\$17,363.00	Contribution is 8.67% of payroll
Subtotal	<b>\$228,202.65</b>	<b>\$227,925.00</b>	
<b>Benefits</b>			
Health Insurance	\$31,163.04	\$31,144.00	No increase 2018-19
Retirement	\$25,500.00	\$25,667.00	Contribution is 12.49% of payroll
Unfunded Act. Accrued Liability	\$0.00	\$3,314.00	Pay \$7,000 now to catch up 2016 & 2017 UAAL (\$6,803) allowing for \$0 budgeting for 2019 and for the foreseeable future. Currently 97.2% funded. 2018 budget amendment should be considered
Subtotal	<b>\$56,663.04</b>	<b>\$60,125.00</b>	
<b>Totals</b>	<b>\$675,840.69</b>	<b>\$683,800.00</b>	

**It is the recommendation of the General Manager the above listed amendments to the 2019 BVGCD budget be approved.**