

Item 4 – Presentation of Draft FY 2023 District Operating/Capital Budgets

The FY 2023 District Operating Budget differs significantly from FY 2022. The total budgeted amount for next year has increased due to the inception of the Well Assistance Agreement with UW Brazos Valley Farm, LLC.

The agreement created a need to budget for additional hydrogeological work. We are also transitioning from GW Consultants (John Seifert) to Advanced Groundwater Solutions (James Beach). Both consulting firms are included in the budget for FY 2023. John's extensive knowledge of the Well Assistance Agreement and the development of the ever evolving affected well list will be invaluable next year.

Other budgeted line items affected by the Well Assistance Agreement include adding two (2) part-time employees for both field data collection and data input. Fuel and maintenance of vehicles will also be affected.

There will be two (2) sources of revenue from which the District will draw to cover expenses associated with normal district activities and expenses related to the Well Assistance Agreement. There will be one district budget encompassing expenses incurred and associated with both sources on revenue. Expenses related to the Well Assistance Agreement will be paid from a separate bank account but will be accounted for with the combined budget. There will be a strict accounting for and differentiation between the two (2) sources of revenue.

As we move through 2023, my plans will be to subdivide any affected budget categories for enumeration during each board meeting financial report. They will be labeled to clearly identify expenditures dedicated to each source.

**Brazos Valley Groundwater Conservation District
Comparison of Expenses - 2019-2022 October 20, 2022**

Estimated 2023 Fee Collection - \$774,642.77	Actual FY 2019	Actual FY 2020	Approved Budget FY 2021	Actual FY 2021	Approved Budget FY 2022	Year to Date Expenses	Projected Expenses FY 2022	Staff Proposed Budget FY 2023	Proposed FY 2023 Budget ↑↓		
Supplies											
Computing Services /Hardware/Website	\$ 1,840.90	\$ 1,752.80	\$4,000.00	\$ 3,157.28	\$4,000.00	\$3,448.99	\$ 3,750.00	\$ 7,000.00	\$	3,000.00	New hard drive, screen, etc./computer repair/Microsoft Office 365 Business (4 users)/ GoDaddy/Barracuda Network/Trend Micro/Adobe Acrobat DC Pro
Office Supplies/Services	\$ 8,623.63	\$ 7,113.82	\$10,000.00	\$ 6,560.44	\$10,000.00	\$6,350.65	\$ 9,000.00	\$ 10,000.00	\$	-	Supplies/UBEO/copies/Quill
Postage	\$ 1,204.53	\$ 1,117.00	\$1,250.00	\$ 992.00	\$1,250.00	\$944.00	\$ 1,250.00	\$ 1,250.00	\$	-	Stamps
Public Education	\$ 32,242.26	\$ 28,087.67	\$34,100.00	\$ 25,047.88	\$35,600.00	\$21,752.07	\$ 32,000.00	\$ 40,200.00	\$	4,600.00	TV educational spots/Major Rivers/meetings/supplies/WET Project/Field Days/CORE teachers
Field Services	\$ 109.67	\$ 420.49	\$2,000.00	\$ 1,489.73	\$2,000.00	\$3,648.96	\$ 9,500.00	\$ 2,000.00	\$	-	Field/monitoring supplies/gauge calibration/2 new steel tapes/ 2 reels/2 new GPS devices
Miscellaneous	\$ 300.00	\$ 300.00	\$500.00	\$ -	\$500.00	\$300.00	\$ 300.00	\$ 500.00	\$	-	Petty cash for invoices/posting notices
Subtotal	\$ 44,320.99	\$ 38,791.78	\$ 51,850.00	\$ 37,247.33	\$ 53,350.00	\$36,444.67	\$ 55,800.00	\$ 60,950.00	\$	7,600.00	
Professional Services											
Legal	\$ 68,670.83	\$ 71,894.10	\$70,000.00	\$ 60,745.92	\$70,000.00	\$45,856.80	\$ 62,000.00	\$ 70,000.00	\$	-	Monique Norman/Lloyd Gooselink
Engineering/Hydrologist - Advanced Groundwater	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 130,000.00	\$	130,000.00	Advanced Groundwater Solutions ****
Engineering/Hydrologist - GW Consultants	\$ 105,138.25	\$ 64,851.20	\$70,000.00	\$ 59,859.68	\$70,000.00	\$65,042.78	\$ 80,000.00	\$ 17,000.00	\$	(53,000.00)	GW Consultants (John Seifert) ****
ArcGIS Program/hosting	\$ 7,522.50	\$ 5,482.17	\$6,000.00	\$ 9,373.22	\$63,000.00	\$211.92	\$ 63,000.00	\$ 6,600.00	\$	(56,400.00)	Halff Associates - Hosting/Support/Repairs/Archived Log Presentation
Annual Audit	\$ 4,350.00	\$ 4,350.00	\$4,800.00	\$ 4,800.00	\$4,800.00	\$4,800.00	\$ 4,800.00	\$ 4,800.00	\$	-	Milberger, Nesbitt & Ask
Court Reporting	\$ 13,237.08	\$ 7,706.37	\$12,000.00	\$ 7,862.50	\$12,000.00	\$4,078.52	\$ 10,000.00	\$ 12,000.00	\$	-	Increased cost per page/longer meetings;
Information/Technology	\$ 4,275.00	\$ 6,205.00	\$4,560.00	\$ 5,054.25	\$6,000.00	\$0.00	\$ 6,000.00	\$ 6,600.00	\$	600.00	Jeff Skelton
Subtotal	\$ 203,193.66	\$ 160,488.84	\$ 167,360.00	\$ 147,695.57	\$ 225,800.00	\$119,990.02	\$ 225,800.00	\$ 247,000.00	\$	21,200.00	
Other Services											
Miscellaneous	\$ 3,930.48	\$ 4,326.02	\$4,000.00	\$ 3,246.78	\$4,000.00	\$3,398.48	\$ 4,000.00	\$ 4,600.00	\$	600.00	Sparklett's/Fish Window Cleaning/Allstar Pest Control/Raquel (monthly
Bonds/Liability Insurance	\$ 4,339.50	\$ 4,064.38	\$4,500.00	\$ 4,630.08	\$4,500.00	\$320.00	\$ 4,100.00	\$ 4,200.00	\$	(300.00)	Texas Municipal League/Director bonds
Memberships	\$ 2,423.00	\$ 2,393.00	\$2,700.00	\$ 2,623.00	\$2,700.00	\$491.03	\$ 2,700.00	\$ 3,100.00	\$	400.00	TAGD/TWCA/TGWA/Sam's Club Inclusive of Board members attendance at the Texas Groundwater Summit/Law conferences/TAGD meetings
Travel/Training	\$ 10,182.27	\$ 4,141.34	\$10,000.00	\$ 1,973.33	\$10,000.00	\$4,309.51	\$ 5,000.00	\$ 10,000.00	\$	-	
Utilities	\$ 2,893.87	\$ 2,813.72	\$3,500.00	\$ 3,319.95	\$3,500.00	\$3,003.50	\$ 4,000.00	\$ 4,000.00	\$	500.00	City of Hearne/Atmos Energy
Telephone/ISP/Web Hosting	\$ 3,819.76	\$ 2,051.76	\$2,500.00	\$ 2,219.76	\$2,500.00	\$1,297.90	\$ 1,700.00	\$ 2,000.00	\$	(500.00)	Verizon/Brazos WIFI
Advertising/Meetings	\$ 360.61	\$ 935.45	\$1,200.00	\$ 862.61	\$1,200.00	\$999.64	\$ 1,400.00	\$ 1,200.00	\$	-	Eagle legal notices/Zoom annual subscription & recordings
Vehicle Fuel/Maintenance	\$ 10,492.42	\$ 5,848.77	\$9,000.00	\$ 3,241.70	\$10,000.00	\$7,186.88	\$ 10,000.00	\$ 12,000.00	\$	2,000.00	Fuel/maintenance/auto repair ****
Part-time Employee (Well Assistance)	\$ -	\$ -	\$0.00	\$ -	\$8,500.00	\$0.00	\$ 8,500.00	\$ 30,000.00	\$	21,500.00	Part-time - Assisting Simsboro well verification ****
Part-time Employee (Office)	\$ -	\$ -	\$0.00	\$ -	\$0.00	\$0.00	\$ -	\$ 7,000.00	\$	7,000.00	Part-time - Data input for Well Assistance Program ****
Subtotal	\$ 38,441.91	\$ 26,574.44	\$ 37,400.00	\$ 22,117.21	\$ 46,900.00	\$21,006.94	\$ 41,400.00	\$ 78,100.00	\$	31,200.00	
Grant Program/Other Expenses											
Ag Irrigation Remote Technology - New	\$ -	\$ 9,215.65	\$ 10,000.00	\$ 4,862.51	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 10,000.00	\$	-	50/50 cost-share on new units
Ag Irrigation - Soil Moisture Sensors - Pilot	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$	-	50/50 cost-share on new units
BVWaterSmart Network	\$ 32,000.00	\$ 31,639.84	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$ 32,000.00	\$	-	Maintenance of website/weather equipment
Water Well Plugging	\$ 8,443.57	\$ 10,305.79	\$ 20,000.00	\$ 15,167.48	\$ 20,000.00	\$ 2,000.00	\$ 5,000.00	\$ 20,000.00	\$	-	75/25 cost share
Depreciation	\$ -	\$ -	\$ 5,125.00	\$ 5,125.00	\$ 4,325.00	\$ -	\$ -	\$ 13,325.00	\$	9,000.00	Depreciation on new District truck/office building
UAAL (Unfunded Act. Accrued Liability)	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	\$ 3,331.00	\$ -	\$ -	\$ 3,000.00	\$	(331.00)	
Building Maintenance	\$ 4,800.00	\$ -	\$ 3,000.00	\$ 1,356.71	\$ 3,000.00	\$ 2,675.00	\$ 4,200.00	\$ 3,000.00	\$	-	
Subtotal	\$ 45,243.57	\$ 51,161.28	\$ 94,125.00	\$ 82,511.70	\$ 82,656.00	\$ 39,675.00	\$ 44,200.00	\$ 91,325.00	\$	8,669.00	

Salaries									\$	-	
Salaries (Gross)	\$ 211,391.71	\$ 226,799.40	\$225,766.75	\$ 225,766.98	\$234,807.12	\$173,917.79	\$ 234,807.12	\$ 254,561.33	\$	19,754.21	\$6,000 increase for both Cynthia, Megan 6% ↑ (Alan); cashed vacation time not taken by District staff (\$10,601.20)
Medicare/SS	\$ 16,512.92	\$ 17,350.15	\$19,573.98	\$ 17,271.17	\$20,295.35	\$13,304.70	\$ 20,295.35	\$ 22,070.47	\$	1,775.12	Contribution is 8.67% of payroll
Subtotal	\$ 227,904.63	\$ 244,149.55	\$ 245,340.73	\$ 243,038.15	\$ 255,102.47	\$187,222.49	\$ 255,102.47	\$ 276,631.80	\$	21,529.33	
Benefits									\$	-	
Health Insurance	\$ 31,144.00	\$ 31,186.76	\$33,000.00	\$ 32,042.13	\$33,500.00	\$25,048.35	\$ 32,100.00	\$ 35,570.88	\$	2,070.88	TML (Blue Cross Blue Shield)
Retirement	\$ 25,663.10	\$ 30,027.23	\$27,972.50	\$ 27,870.38	\$32,803.00	\$24,980.36	\$ 32,803.00	\$ 35,027.64	\$	2,224.64	TCDRS (Decrease from 13.97% to 13.76% (100% funded ratio))
Subtotal	\$ 56,807.10	\$ 61,213.99	\$ 60,972.50	\$ 59,912.51	\$ 66,303.00	\$ 50,028.71	\$ 64,903.00	\$ 70,598.52	\$	4,295.52	
Totals	\$ 615,911.86	\$ 582,379.88	\$ 657,048.23	\$ 592,522.47	\$ 730,111.47	\$ 454,367.83	\$ 687,205.47	\$ 824,605.32	\$	94,493.85	

CAPITAL EXPENDITURES BUDGET - FY2023

New District Truck \$ 50,000.00