

Post Oak Savannah GCD

2017 Budget Notes

Keys to reading this budget spreadsheet:

The figuring of the balance sheet is found at top right under "Projected 12-31-17." Total Funds Available is derived from the bottom of the Recommended 2017 Expenses and matches blue color. Reserve Target is ½ the total in red at the bottom of that same column. Projected 2017 Income is derived from the columns at the top, and in this case the committee is recommending an increase from 6 cents per 1000 gallons permitted to 7 ½ cents per 1000 gallons permitted in Transport Fees. That can be found in column F, and the totals are matching green. Assuming everything goes according to plan with regard to both income and expense, we would end 2017 with a \$11,815.74 deficit. Please call with any questions.

2017 Revenue

The revenue portion of the budget is broken down into Production fees Transport fees, funds rolled forward from 2016, Oil & Gas fees, and Interest. All production and transport fees are assessed on permitted amounts, with permitted amounts broken down into 1000-gallon increments to project revenue. Funds rolled forward from 2016 are funds already collected during 2016, but not yet completely expended, and committed to certain Budget items. O & G income includes an estimate of application and production fees to be collected during 2017. This is an estimate due to these permits not presently being issued. Other revenues which are possible, but not projected are application fees on non-exempt wells, or requests for copies of files or documents at our office. Interest income is estimated based on actual 2016 interest earned.

In adopting fees the Board considers the amount of money in the District's accounts, the amount of funds that are encumbered, or committed, through awards of grants or projects not yet completed or paid out (such as monitoring program work, GAM improvements, or conservation program grants), the amount of funding required to support the District's mission, and the amount of funding required by the Board's policies to be kept in reserve, which is outlined in the Board's Policies as one half of the District's most recently adopted budget, which in this example would be the Budget for 2017.

2017 Expense

Budgeted expenses are broken down into the categories listed on the 2016 Budget spreadsheet. Following is a list of items which are included in each of the budget categories.

Advertising: includes any expense or materials necessary to advertising for notice and hearings, etc., as well as other informative efforts not included under Education.

Education: includes any materials, equipment or expense for our several education programs, including efforts in publications, schools, local service groups, public appearances, workshops for local water utilities in the District, and Milam and Burleson Counties Groundwater Summit.

Field and Lab Equipment: includes any tools and equipment used in either field or office work for water quality or water level measurements and evaluations.

General Hydrologist: includes any work performed by hydrologists on behalf of the District not included in work performed as part of the joint planning process of GMA 12 and GMA 8.

GMA 12 Hydrologist: includes any work performed by hydrologists on behalf of the District as part of the joint planning process of GMA 12. This includes \$100,000 in funds to be used to improve the Central Queen City/Sparta-Carrizo-Wilcox Groundwater Availability Model.

GMA 8 Hydrologist: includes any work performed by hydrologists on behalf of the District as part of the joint planning process of GMA 8.

Auto: includes purchase, fuel, insurance, and maintenance for District vehicles.

Dues: includes any dues to professional organizations such as the Texas Alliance of Groundwater Districts, Texas Water Conservation Association, Texas Ground Water Association, etc., as well as any fees for conferences attended by District staff.

Insurance: includes all insurance paid by the District such as property, health, errors and omissions, etc.

Miscellaneous: includes miscellaneous expenses not found in any other category

Postage: includes expenses for postage

Professional fees: includes fees paid by the District for legal, website, auditor, lobbyist, database work, other miscellaneous professional fees

Repairs: includes maintenance and repair to property and building, including pest control, lawn care, and office remodel and/or furnishings for the new building

Telephone: includes office phone lines, cell phones and internet service

Travel: includes all meals, hotel, etc. for District staff and Directors, including Director travel expense to meetings, and any food expense for meetings

Utilities: includes expenses for water, propane, and electricity

Office Supplies: includes normal office supplies, office equipment, copier lease, etc.

Payroll Expense: includes actual payroll, payroll taxes, and any contributions to retirement accounts

Monitoring Program: includes all expenses associated with work in the identification, completion, and equipping of wells for water level monitoring, and the work of monitoring water levels of those wells, including equipment used for that purpose

Well Assistance Program: includes funds associated with this new program

Rainwater Harvesting Grants: includes funds associated with this new program

Conservation Program: includes grants to local water utilities in the District used for conservation of groundwater or enhancement of recharge of aquifers, plugging of abandoned water wells, and reimbursement to fire departments in the District for materials used to conserve groundwater.