



**HEMPHILL COUNTY UNDERGROUND  
WATER CONSERVATION DISTRICT**

**Information Required by Section 26.18  
Texas Tax Code**

**1. The name of each member of the governing body of the taxing unit:**

President – Marty Carr  
Vice-President – Spencer Hanes  
Secretary – Elizabeth Light  
Director – Tom Isaacs  
Director – Craig Cowden

**2. The mailing address, email address, and telephone number of the taxing unit:**

211 N. 2nd Street  
PO Box 1142  
Canadian, TX 79014  
Email: [info@hemphilluwcd.org](mailto:info@hemphilluwcd.org)  
Phone: (806) 323-8350

**3. The official contact information for each member of the governing body of the taxing unit, if that information is different from the information described in Subdivision (2):**

Same as item 2

**4. The taxing unit's budget for the preceding two years: FY 2022 and FY 2023**

Hemphill Co UWCD  
FY 2021-2022

	Adopted 9/14/21		Amendments March 26, 2022		Amendments August 4, 2022		Amendments September 29, 2022
	.02605/\$100						
	FY 2021-22		FY 2021-22		FY 2021-22		FY 2021-22
Interest Income	1,500.00			3,000.00	4,500.00	1,700.00	6,200.00
Permit Fees	200.00			200.00	400.00		400.00
Tax Proceeds	359,292.00				359,292.00		359,292.00
Total Income	360,992.00				364,192.00		365,892.00
Advertising	3,500.00			1,500.00	5,000.00	1,000.00	6,000.00
Assessment Fee	18,000.00	-1,640.00	16,360.00	-3,500.00	12,860.00		12,860.00
Automobile Expense							
Fuel	1,000.00			200.00	1,200.00		1,200.00
Repairs & Maintenance	600.00			-200.00	400.00		400.00
Total Automobile Expense	1,600.00				1,600.00		1,600.00
Capital Outlay	4,000.00	-4,000.00	0.00		0.00		0.00
Consultant Fees							
Field Contract	11,000.00				11,000.00		11,000.00
Independent Consultant	5,000.00			-3,000.00	2,000.00		2,000.00
Hall & Associates	5,000.00				5,000.00		5,000.00
Ray Brady	19,500.00				19,500.00		19,500.00
Total Consultant Fees	40,500.00				37,500.00		37,500.00
Contingency Fund	0.00						
Directors Fees	3,000.00			-1,000.00	2,000.00		2,000.00
Dues and Subscriptions							
TGWA	0.00				0.00		0.00
Newspaper etc	200.00				200.00		200.00
Panhandle Water Planning Group	2,200.00				2,200.00		2,200.00
TAGD	1,600.00				1,600.00		1,600.00
TWCA	450.00				450.00		450.00
Total Dues and Subscriptions	4,450.00				4,450.00		4,450.00
Education & Training	4,500.00				4,500.00	500.00	5,000.00
Election Expense	2,000.00	-2,000.00	0.00		0.00		0.00
Field Supplies	750.00				750.00		750.00
Insurance							
Adm Fees	50.00				50.00		50.00
Dental	904.00				904.00		904.00
Medical	26,000.00				26,000.00		26,000.00
Vision	215.00				215.00		215.00
Life	260.00				260.00		260.00
Insurance - Other	6,250.00				6,250.00		6,250.00
Total Insurance	33,679.00				33,679.00		33,679.00
Janitorial Expenses	0.00						
Lease Payments							
Building	0.00				0.00		0.00
Copier	4,500.00				4,500.00	-1,000.00	3,500.00
Total Lease Payments	4,500.00				4,500.00		3,500.00
Maintenance Agreement	0.00						
Miscellaneous	100.00			25.00	125.00		125.00
Loan Payment	0.00						
Office Supplies & Software	5,500.00				5,500.00	2,000.00	7,500.00
Payroll Expenses							
Salaries	112,500.00			-8,000.00	104,500.00		104,500.00
Internship	0.00				0.00		0.00
Taxes	9,700.00			-2,000.00	7,700.00		7,700.00
Total Payroll expenses	122,200.00				112,200.00		112,200.00
Pension Plan	4,500.00				4,500.00		4,500.00
Postage and Delivery	650.00				650.00		650.00
Printing and Reproduction	0.00				0.00		0.00
Professional Fees							
Accounting Fees	6,200.00				6,200.00		6,200.00
Design Fees	500.00				500.00		500.00
GMA 1 Joint Planning	6,000.00				6,000.00	-2,500.00	3,500.00
Legislative Consultant	0.00				0.00		0.00
Legal Fees-General	40,000.00			10,525.00	50,525.00		50,525.00
Legislative Consultant		5,640.00	5,640.00		5,640.00		5,640.00
Other	0.00				0.00		0.00
Total Professional Fees	52,700.00		58,340.00		68,865.00		66,365.00
Recording Fees	50.00			450.00	500.00		500.00
Repairs & Maintenance							
Repairs	2,750.00	2,000.00	4,750.00		4,750.00		4,750.00
Total Repairs & Maintenance	2,750.00		4,750.00		4,750.00		4,750.00
Tax Collection	1,000.00				1,000.00		1,000.00
Telephone							
Cell Phone	2,775.00			175.00	2,950.00		2,950.00
Land Phone	2,000.00			-175.00	1,825.00		1,825.00
Total Telephone	4,775.00				4,775.00		4,775.00
Travel & Ent	10,000.00				10,000.00		10,000.00
TWDB Grant Project	0.00				0.00		0.00
Utilities	4,000.00				4,000.00		4,000.00
Vehicle Allowance	6,000.00				6,000.00		6,000.00
Water Analysis	0.00				0.00		0.00
Water Quality Lab Supplies	2,500.00				2,500.00		2,500.00
Web Site Expense	1,750.00			5,000.00	6,750.00		6,750.00
TOTAL EXPENSE	338,954.00	0.00	338,954.00	0.00	338,954.00	0.00	338,954.00
to be placed/taken reserves	22,038.00		22,038.00		25,238.00		26,938.00

HEMPHILL CO UWCD  
 FY 2022-2023  
 BUDGET/AMENDMENTS

HEMPHILL COUNTY UWCD  
 BUDGET  
 FY 2022-23

0.00000		AMENDMENTS			
Balanced Budget		FY 2022-23			
FY 2022-23		Jul-23			
1	Interest Income	7,500.00	30,000.00	37,500.00	Match actual income
2	Permit Fees	200.00		200.00	
3	Tax Proceeds	363,302.00	1,464,037,504 @ .02695 rate 95% of 362,415.77	363,302.00	
4	<b>Total Income</b>	<b>371,002.00</b>	<b>30,000.00</b>	<b>401,662.00</b>	
5	Advertising	3,500.00	2,500.00	6,000.00	TAGD sponsorship at summit
6	Assessment Fee	12,000.00		12,000.00	
7	Automobile Expenses				
8	Fuel	1,500.00		1,500.00	prices continue to increase? May keep same if we can finish this year under 1,000
9	Repairs & Maintenance	800.00		800.00	Routine maintenance, 2 tires,
10	<b>Total Automobile Expense</b>	<b>2,300.00</b>		<b>2,300.00</b>	
11	Capital Outlay	4,000.00		4,000.00	Detrior sign, load or surface pro, computer, (parking lot back or HVAC will someday need attention)
12	Consultant Fees				
13	Field Contract	11,490.00		11,490.00	annual contract
14	Independent Consultant	50,400.00		50,400.00	half = \$12,600 3D Model (\$2,000 and Inters \$ 28,800
15	Heiff & Associates	5,500.00		5,500.00	heiff has advised the fee for 2022-23 will be going up \$500.00
16	Ray Brady	19,500.00		19,500.00	annual contract
17	<b>Total Consultant Fees</b>	<b>86,890.00</b>		<b>86,890.00</b>	
18	Contingency Fund	0.00		0.00	
19	Directors Fees	3,000.00		3,000.00	monthly meetings 12 meetings @ \$250 per mtg
20	Dues and Subscriptions				
21	TWRA	0.00	100.00	100.00	membership fee (drillers association)
22	Newspaper etc	200.00		200.00	
23	Panhandle Water Planning Group	2,300.00		2,300.00	
24	Rotary Club	0.00	60.00	60.00	flag service
25	TAGD	1,600.00		1,600.00	no rate change being proposed
26	TWCA	450.00		450.00	
27	<b>Total Dues and Subscriptions</b>	<b>4,450.00</b>		<b>4,610.00</b>	
28	Education & Training	5,000.00		5,000.00	Peef Conference, Water Festival, reg fees PWIA training
29	Election Expense	0.00		0.00	No Election this year
30	Field Supplies	800.00		800.00	shipping costs going up
31	Insurance				
32	Adm Fees	25.00	75.00	100.00	
33	Dental	905.00		905.00	no change
34	Medical	25,000.00		25,000.00	two employees @ 781.60 each per month and 3,000 each to health savings acct.
35	Vision	215.00		215.00	2 employees @ 8.93 each / month
36	Life	200.00		200.00	2 employees @21.36 each / month
37	Insurance - Other	6,250.00		6,250.00	Blkg. bonds for directors & gm, liability, workmans comp etc.
38	<b>Total Insurance</b>	<b>32,625.00</b>		<b>32,730.00</b>	
39	Lease Payments				
40	Building	0.00		0.00	
41	Copier	4,500.00		4,500.00	lease payment and printing fee
42	<b>Total Lease Payments</b>	<b>4,500.00</b>		<b>4,500.00</b>	
43	Maintenance Agreement	0.00		0.00	
44	Miscellaneous	100.00		100.00	
45	Loan Payment	0.00		0.00	
46	Office Supplies & Software	5,500.00		5,500.00	
47	Payroll Expenses				
48	Salaries	96,365.00		96,365.00	board reviews salaries - can we budget some for part time help if/when needed?
49	Interstship	0.00		0.00	
50	Taxes	6,600.00		6,600.00	tied to salaries
51	<b>Total Payroll expenses</b>	<b>106,965.00</b>		<b>106,965.00</b>	
52	Pension Plan	4,000.00		4,000.00	tied to salaries 4%
53	Postage and Outlays	650.00		650.00	
54	Professional Fees				
55	Accounting Fee	6,100.00		6,100.00	invitation sent 5/27/22 contract is 100 less
56	Design Fees	345.00		345.00	I use this to purchase pictures from local photographers and other sources if I can not find it locally for publications
57	GMA 1 Joint Planning	2,000.00		2,000.00	no contract with Inters this year move money to consultant fees
58	Legislative Consultant	5,640.00		5,640.00	contract through dec 2023 pay annually
59	Legal Fees-General	42,500.00	-2,535.00	39,965.00	rules, DFC adoption, permitting, legislative interpretation Ts
60	Other	0.00		0.00	
61	<b>Total Professional Fees</b>	<b>58,585.00</b>		<b>54,850.00</b>	
62	Recording Fees	200.00		200.00	
63	Repairs & Maintenance	4,750.00		4,750.00	computers, network, building, (plumbing, bug man, HVAC) as needed
64	Tax Collection	1,000.00		1,000.00	
65	Telephone				
66	Cell Phone	2,775.00		2,775.00	Under contract till November then will price new plan
67	Land Phone	1,500.00		1,500.00	ring central contract up in dec. 2022 consider PTC bundle service & less cost
68	<b>Total Telephone</b>	<b>4,275.00</b>		<b>4,275.00</b>	
69	Travel & Exp	11,500.00		11,500.00	
70	TWDB Grant Project	0.00		0.00	
71	Utilities	4,000.00		4,000.00	
72	Vehicle Allowance	7,200.00	-1,200.00	6,000.00	GM \$600 per month
73	Water Analysis	0		0	
74	Water Quality Lab Supplies	2,500.00		2,500.00	
75	Web Site Expense	2,500.00	1,000.00	3,500.00	The Texas Network, LLC. Humble Texas \$1,650 for creating website (\$125 monthly to host, security and front side support as needed. WB have official quote next meeting.
76	<b>TOTAL EXPENSE</b>	<b>370,820.00</b>	<b>0.00</b>	<b>370,820.00</b>	
77	to be placed/taken reserves	182.00	30,000.00	30,182.00	to be placed into reserves
78					
79					
80	Current Cash on Hand	674,668.76		671,537.00	as of 7/31/2022
81	Less Outstanding Operating Obligations	-307,109.74		-333,119.80	Current Cash on Hand
82	<b>Estimated Reserves 09/30/22</b>	<b>367,559.02</b>		<b>338,417.20</b>	Less Outstanding Operating Obligations
83	Estimated Tax Revenues	363,302.00			Estimated Reserves 09/30/22
84	Other Budgeted Income	7,700.00			Estimated Tax Revenues
85	<b>Less Estimated Expenditures</b>	<b>-370,820.00</b>		<b>-370,820.00</b>	Other Budgeted Income
86	<b>Estimated Reserves as of 9/30/23</b>	<b>567,740.99</b>		<b>567,740.99</b>	Less Estimated Expenditures

5. The taxing unit's proposed budget or adopted budget for the current year: FY 2024

HEMPHILL CO UWCD FY 2023-2024 BUDGET		0.022226
		Adopted Budget
		FY 2023-24
Interest Income		16,000.00
Permit Fees		200.00
Tax Proceeds		350,344.41
<b>Total Income</b>		<b>366,544.41</b>
Advertising		5,000.00
Assessment Fee		12,000.00
Automobile Expense		2,000.00
Capital Outlay		6,000.00
Consultant Fees		36,990.00
Directors Fees		3,000.00
Dues and Subscriptions		4,660.00
Education & Training		6,000.00
Election Expense		2,000.00
Field Supplies		800.00
Insurance		38,650.00
Lease Payments		4,500.00
Miscellaneous		100.00
Office Supplies & Software		5,500.00
Payroll Expenses		109,950.00
Pension Plan		4,000.00
Postage and Delivery		650.00
Professional Fees		
Accounting Fees		6,100.00
Design Fees		300.00
GMA 1 Joint Planning		36,000.00
Legislative Consultant		5,640.00
Legal Fees-General		40,700.00
Other		0.00
<b>Total Professional Fees</b>		<b>88,740.00</b>
Recording Fees		200.00
Repairs & Maintenance		4,750.00
Tax Collection		1,000.00
Telephone		4,275.00
Travel & Ent		10,000.00
Utilities		4,000.00
Vehicle Allowance		6,000.00
Water Quality Lab Supplies		2,500.00
Web Site Expense		3,275.00
<b>TOTAL EXPENSE</b>		<b>366,540.00</b>
	to be placed/taken reser	4.41

6. The change in the amount of the taxing unit's budget from the preceding year to the current year, by dollar amount and percentage:  
FY 23-24 budget is a decrease of \$4280.00 or 1.15%

**7. The amount of property tax revenue budgeted for maintenance and operations for the preceding two years and the current year:**

**FY 2022 Property Tax Revenue = \$359,292**

**FY 2023 Property Tax Revenue = \$363,302**

**FY 2024 Property Tax Revenue = \$366,540**

**8. The amount of property tax revenue budgeted for debt service for the preceding two years and the current year:**

**FY 2022 \$0.00**

**FY 2023 \$0.00**

**FY 2024 \$0.00**

**9. The tax rate from maintenance and operations adopted by the taxing unit for the preceding two years:**

**FY 2022 .0350/\$100**

**FY 2023 .0350/\$100**

**10. The tax rate for the debt service adopted for the preceding two years:**

**FY 2022 0.00/\$100**

**FY 2021 0.00/\$100**

**11. The interest and sinking fund rate adopted by the district for the preceding two years:**

**Not applicable.**

**12. The tax rate for maintenance and operations proposed by the taxing unit for the current year:**

**FY 2023 0.022226/\$100**

**13. The tax rate for debt service proposed by the taxing unit for the current year:**

**FY 2024 0.00/\$100**

**14. The interest and sinking fund tax rate proposed for the current year:**

**Not applicable**

**15. The most recent financial audit of the taxing unit:**

**See Annual Financial Audit in Website Resources**