



Victoria County Groundwater Conservation District

2805 N. Navarro St. Suite 210, Victoria, TX 77901

Phone (361) 579-6863 | Fax (361) 579-0041 | WWW.VCGCD.ORG

July 30, 2024

Via Email: admin@texanagcd.org

Texana Groundwater Conservation District
P.O. Box 1098,
Edna, Texas 77957

RE: Interlocal Cooperation Agreement

Directors of the Texana Groundwater Conservation District,

On July 19, 2024, the Board of Directors of the Victoria Groundwater Conservation District considered the operations of the district and the support services provided to other groundwater conservation districts (i.e., Texana GCD, Refugio GCD, and Calhoun County GCD).

Based on this consideration, the VCGCD Board has elected to terminate the existing interlocal agreement with the cooperating districts and offer new agreements intended to improve the performance of the staff of Victoria County GCD in providing services to the cooperating districts by increasing staffing to 7 full-time employees at a consolidated office for a 5-year period. This arrangement, if agreed to by each cooperating district, would result in significant increases to expenses incurred by Victoria County GCD related to additional personnel, additional office equipment, and office space expenses. The increased expenses would be offset by increased fees paid by cooperating districts.

To assist you in your evaluation of this situation, staff will prepare two budget proposals for Fiscal Year 2025. The first proposal will be based on the assumption that the district will accept the long-term cooperation arrangement offered by the Victoria County GCD. The second proposal will be based on the possibility that the Texana GCD will choose to forego the long-term, cooperative arrangement offered by the Victoria County GCD. In addition, staff will provide a new interlocal agreement for long-term cooperative arrangements for consideration along with the budget proposals.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Andruss", is written over a light blue horizontal line.

Tim Andruss
General Manager



Victoria County Groundwater Conservation District

2805 N. Navarro St. Suite 210, Victoria, TX 77901

Phone (361) 579-6863 | Fax (361) 579-0041 | WWW.VCGCD.ORG

July 30, 2024

Via Email: admin@rgcd.org

Refugio Groundwater Conservation District
P.O. Box 116
Refugio, TX 78377

RE: Interlocal Cooperation Agreement

Directors of the Refugio Groundwater Conservation District,

On July 19, 2024, the Board of Directors of the Victoria Groundwater Conservation District considered the operations of the district and the support services provided to other groundwater conservation districts (i.e., Texana GCD, Refugio GCD, and Calhoun County GCD).

Based on this consideration, the VCGCD Board has elected to terminate the existing interlocal agreement with the cooperating districts and offer new agreements intended to improve the performance of the staff of Victoria County GCD in providing services to the cooperating districts by increasing staffing to 7 full-time employees at a consolidated office for a 5-year period. This arrangement, if agreed to by each cooperating district, would result in significant increases to expenses incurred by Victoria County GCD related to additional personnel, additional office equipment, and office space expenses. The increased expenses would be offset by increased fees paid by cooperating districts.

To assist you in your evaluation of this situation, staff will prepare two budget proposals for Fiscal Year 2025. The first proposal will be based on the assumption that the district will accept the long-term cooperation arrangement offered by the Victoria County GCD. The second proposal will be based on the possibility that the Texana GCD will choose to forego the long-term, cooperative arrangement offered by the Victoria County GCD. In addition, staff will provide a new interlocal agreement for long-term cooperative arrangements for consideration along with the budget proposals.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Andrus", is written over a light blue horizontal line.

Tim Andrus
General Manager

Working to Conserve, Preserve, Protect, and Prevent Waste of Groundwater Resources Within Victoria County for the Benefit of Victoria County's Landowners, Citizens, Economy, and Environment



Victoria County Groundwater Conservation District

2805 N. Navarro St. Suite 210, Victoria, TX 77901

Phone (361) 579-6863 | Fax (361) 579-0041 | WWW.VCGCD.ORG

July 30, 2024

Via Email: admin@calhouncountygcd.org

Calhoun County Groundwater Conservation District
PO Box 1395
Port Lavaca, Texas 77979

RE: Interlocal Cooperation Agreement

Directors of the Texana Groundwater Conservation District,

On July 19, 2024, the Board of Directors of the Victoria Groundwater Conservation District considered the operations of the district and the support services provided to other groundwater conservation districts (i.e., Texana GCD, Refugio GCD, and Calhoun County GCD).

Based on this consideration, the VCGCD Board has elected to terminate the existing interlocal agreement with the cooperating districts and offer new agreements intended to improve the performance of the staff of Victoria County GCD in providing services to the cooperating districts by increasing staffing to 7 full-time employees at a consolidated office for a 5-year period. This arrangement, if agreed to by each cooperating district, would result in significant increases to expenses incurred by Victoria County GCD related to additional personnel, additional office equipment, and office space expenses. The increased expenses would be offset by increased fees paid by cooperating districts.

To assist you in your evaluation of this situation, staff will prepare two budget proposals for Fiscal Year 2025. The first proposal will be based on the assumption that the district will accept the long-term cooperation arrangement offered by the Victoria County GCD. The second proposal will be based on the possibility that the Texana GCD will choose to forego the long-term, cooperative arrangement offered by the Victoria County GCD.

In addition, staff will provide a new interlocal agreement for long-term cooperative arrangements for consideration along with the budget proposals.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tim Andruss", is written over a light blue horizontal line.

Tim Andruss
General Manager

INTERLOCAL AGREEMENT FOR SERVICES RELATED TO GENERAL MANAGEMENT AND ADMINISTRATIVE
ACTIVITIES

This Interlocal Cooperative Agreement (“Agreement”), is entered into between Refugio Groundwater Conservation District (hereinafter “COOPERATING DISTRICT”) and Victoria County Groundwater Conservation District (hereinafter “VCGCD”).

WHEREAS, COOPERATING DISTRICT and VCGCD are separate groundwater conservation districts organized and operating under Chapter 36, Texas Water Code, and created by separate enabling acts of the Legislature of the State of Texas and confirmed by the voters of each county, and

WHEREAS, under the provisions of Chapter 791, Texas Government Code, political subdivisions are authorized to contract with one another to increase efficiency and effectiveness; and

NOW THEREFORE, in consideration of the premises and the mutual agreement herein, the parties agree as follows:

1. The respective duties and obligation of the parties to this agreement shall be in force for a period of five (5) years commencing on October 1, 2025, and expires on September 30, 2029.
2. The office and field equipment possessed by VCGCD shall be available for use by the staff of VCGCD for the purposes of completing the duties and responsibilities related to general management and administrative activities of the COOPERATING DISTRICT.
3. The staff of the VCGCD will provide the services to the COOPERATING DISTRICT for the following activities to a reasonable degree at reasonable times and durations:
 - office administration activities related to office reception, correspondence processing, appointment scheduling, agency coordination, administrative policy development and implementation;
 - financial management activities related to budget and tax rate, development and management, purchasing and accounts payable, financial transaction processing, invoices and deposits, financial report development and processing, financial audit support, investment monitoring and reporting;
 - information technology management activities related to system administration;
 - meeting management activities related to meeting planning and coordination, meeting preparation and participation, meeting minutes preparation;
 - operational performance management activities related to annual report preparation, state auditor response preparation;

- project management activities related to program development and management, project development and management, activity development and management, agreement development and management, service provider management;
 - records management activities related to record storage, retention and destruction, public information request processing, groundwater conservation activities;
 - groundwater management activities related to permitting request processing, well log processing, production report processing, well construction observation, groundwater management investigation processing, groundwater management enforcement case processing;
 - groundwater monitoring activities related to field data collection, groundwater sample and lab analysis processing,
 - groundwater policy activities related to groundwater policy review and development, groundwater policy implementation, management plan and rules revisions;
 - groundwater protection activities related well inspection, groundwater protection investigation processing, groundwater protection enforcement case processing;
 - groundwater research activities related to technical study proposal development and support; and
 - groundwater resource planning activities related to regional water resource meeting representation and participation.
4. The staff of the VCGCD will provide the services to the COOPERATING DISTRICT for the following optional activities under a mutually agreed upon scope and fee:
- activities relate to participating in contested cases and lawsuits;
 - activities requiring out-of-district travel and lodging; and
 - activities related to procuring professional services related or similar to engineering services, hydrogeology services, technical consultant services, and laboratory services, information technology subscriptions other than those addressed within this agreement, and trade group memberships.
5. The VCGCD shall not provide the following services nor be responsible for the governance of the COOPERATING DISTRICT, financial audit services, or legal counsel services to the COOPERATING DISTRICT.

6. The VCGCD will provide geographic information system and database management system software for the purposes of providing service to the COOPERATING DISTRICT under this agreement.
7. The COOPERATING DISTRICT shall pay VCGCD according to the following schedule:

Regular and Routing Fees					
Service Period	FY2025	FY2026	FY2027	FY2028	FY2029
1 st Quarter	\$28,500	\$30,000	\$31,500	\$33,000	\$34,700
2 nd Quarter	\$28,500	\$30,000	\$31,500	\$33,000	\$34,700
3 rd Quarter	\$28,500	\$30,000	\$31,500	\$33,000	\$34,700
4 th Quarter	\$28,500	\$30,000	\$31,500	\$33,000	\$34,700
Total	\$114,000	\$120,000	\$126,000	\$132,000	\$138,800

Office and Equipment Fees					
Service Period	FY2025	FY2026	FY2027	FY2028	FY2029
1 st Quarter	\$2,150	\$2,150	\$2,150	\$2,150	\$2,150
2 nd Quarter	\$2,150	\$2,150	\$2,150	\$2,150	\$2,150
3 rd Quarter	\$2,150	\$2,150	\$2,150	\$2,150	\$2,150
4 th Quarter	\$2,150	\$2,150	\$2,150	\$2,150	\$2,150
Total	\$8,600	\$8,600	\$8,600	\$8,600	\$8,600

Fiscal Year 2024

Payments scheduled for the 4th Quarter of the fiscal year:

1. Regular and Routine Fees for all service periods for FY2025
2. Office and Equipment Fees for FY2025 - FY2029

Fiscal Year 2025 – FY2028

Payments scheduled for the 1st Quarter of each fiscal year:

1. Expense Reimbursement for previous quarter
2. Regular and Routine Fees for the 1st Quarter of the next fiscal year

Payments scheduled for the 2nd Quarter of each fiscal year:

1. Expense Reimbursement for previous quarter
2. Regular and Routine Fees for the 2nd Quarter of the next fiscal year

Payments scheduled for the 3rd Quarter of each fiscal year:

1. Expense Reimbursement for previous quarter
2. Regular and Routine Fees for the 3rd quarter of the next fiscal year

Payments scheduled for the 4th Quarter of each fiscal year:

1. Expense Reimbursement for previous quarter
2. Regular and Routine Fees for the 4th quarter of the next fiscal year

Fiscal Year 2029

Payments scheduled for the 1st Quarter of the fiscal year:

1. Expense Reimbursement for previous quarter

Payments scheduled for the 2nd Quarter of the fiscal year:

1. Expense Reimbursement for previous quarter

Payments scheduled for the 3rd Quarter of the fiscal year:

1. Expense Reimbursement for previous quarter

Payments scheduled for the 4th Quarter of the fiscal year:

1. Expense Reimbursement for previous quarter

All payments shall be made from current revenues.

8. The COOPERATING DISTRICT shall provide all necessary surety bonds and liability insurance.
9. The COOPERATING DISTRICT shall compensate VCGCD for mileage associated with providing services at the IRS mileage reimbursement rate applicable at the time when the mileage occurred.
10. The COOPERATING DISTRICT shall compensate VCGCD for increased insurance costs, if any, resulting from the provision of services to the COOPERATING DISTRICT.
11. The parties of this agreement may terminate this agreement at any time upon mutual agreement by the governing bodies of each party.
12. Nothing in this contract shall be construed as placing any legal liability for the action of one district upon the other district.
13. The Boards of Directors of COOPERATING DISTRICT and VCGCD shall approve this agreement by majority vote and shall review this interlocal cooperative agreement periodically, regarding such matters as changes in compensation and renewal of the agreement.
14. This agreement shall be constructed under and in accordance with the laws of the State of Texas.
15. It is expressly understood and agreed that nothing in this agreement is intended, nor shall it be construed, to waive any immunity or defense that would be otherwise available to either COOPERATING DISTRICT or VCGCD arising from the exercise of these governmental powers or functions.
16. Force Majeure Clause: It is specifically agreed and understood, however, that notwithstanding this Article or any other Article hereof, each party shall have the right to immediately terminate this interlocal agreement if either party is, or may be, rendered unable to perform hereunder for any reason. The term "Force Majeure" means: acts of God, strikes, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests, and restraints of the government, either federal or state, civil or military, civil disturbances, explosions, sabotage, malicious mischief, any of the foregoing or any action due to existing or future rules, regulations, orders, laws or

proclamations of governmental authorities (both federal, state, or local), including both civil and military, and any other cause whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension.

17. This document shall be executed in duplicate originals.

IN WITNESS WHEREOF, the parties hereto cause this agreement to be duly executed on the _____ day of _____ 20____.

REFUGIO GROUNDWATER
CONSERVATION DISTRICT

VICTORIA COUNTY GROUNDWATER
CONSERVATION DISTRICT

By: _____
Presiding Officer

By: _____
Presiding Officer

Date: _____

Date: _____

**Refugio Groundwater Conservation District
 Annual Operating and Reserve Fund Budget
 Fiscal Year 2024-2025**

Outstanding Obligations of the District	Texas Water Code
	36.154(b)(1)
as of June 1 of the Current Year - Debt:	\$0.00
Total:	\$0.00

Amount of Cash on Hand by Fund	Texas Water Code
	36.154(b)(2)
as of June 1 of the Current Year - Operating Fund:	\$438,600.00
as of June 1 of the Current Year - Reserve Fund:	\$1,185,300.00
Total:	\$1,623,900.00

Amount of Money Received by the District during Previous Year	Texas Water Code
	36.154(b)(3)
Property Tax Revenue:	\$286,000.00
Interest Income:	\$8,000.00
Miscellaneous Income:	\$500.00
Total:	\$294,400.00

Amount of Money Available to the District during the Ensuing Year	Texas Water Code
	36.154(b)(4)
as of September 30 of the Previous Calendar Year - Operating Fund:	\$23,700.00
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$886,000.00
Total:	\$909,600.00

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code
	36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$334,700.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,235,400.00
Total:	\$1,570,000.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$1,570,000.00

Reserve Fund Commitment Schedule

Groundwater Conservation	5%
Groundwater Management	10%
Groundwater Monitoring	25%
Groundwater Protection	25%
Groundwater Research	5%
Groundwater Resource Planning	5%
Legal Contingencies	25%
Total:	100%

Actual Expenditures of the Preceding Year and Proposed Budget associated with Notices Required by Law to be Published in a Newspaper

**Local Government Code
140.0045(a)(1)**

Actual Expenditures of the Preceding Fiscal Year:	-\$1,800.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$2,000.00

Actual Expenditures of the Preceding Year and Proposed Budget associated with Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Actions

**Local Government Code
140.0045(a)(2)**

Actual Revenue of the Preceding Fiscal Year:	\$0.00
Actual Expenditures of the Preceding Fiscal Year:	\$0.00
Budgeted Revenue of the Current Fiscal Year:	\$0.00
Budgeted Expenditures of the Current Fiscal Year:	-\$5,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	\$0.00

	Texas Water Code
Estimated Required Tax Rate	36.154(b)(7)
Operating Expense Budget:	-\$201,300.00
Non-Tax Operating Revenue:	\$18,600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$182,700.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.013167
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.013190
Tax Levy for Next Fiscal Year:	\$183,100.00
Operating Budget Summary	
Expenses:	-\$201,300.00
Non-Tax Revenue:	\$600.00
Tax Revenue:	\$183,100.00
Reserve Fund Transfer:	\$18,000.00
Operating Budget Balance at the End of the Fiscal Year:	\$400.00
Reserve Fund Budget Summary	
Beginning Balance:	\$1,235,400.00
Expenses:	-\$18,000.00
Non-Tax Revenue:	\$59,300.00
Tax Revenue:	\$0.00
Operating Fund Transfer:	\$400.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,277,100.00

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	201,614.33
1001 - Administration - Revenue	\$	201,614.33
Expense	\$	(201,250.00)
1002 - Administration - Staffing	\$	(120,000.00)
1003 - Administration - Technology	\$	(4,500.00)
1004 - Administration - General	\$	(53,750.00)
2000 - Groundwater Conservation	\$	(500.00)
3000 - Groundwater Management	\$	(1,000.00)
4000 - Groundwater Monitoring	\$	(18,000.00)
6000 - Groundwater Protection	\$	(1,000.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
Grand Total	\$	364.33

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Budget Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	201,614.33
0120 - Tax Collections	\$	183,014.33
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	18,000.00
Expense	\$	(201,250.00)
101 - Director Fees	\$	(6,250.00)
210 - Legal Services	\$	(10,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(8,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(120,000.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,000.00)
330 - Training and Travel Expenses	\$	(2,000.00)
350 - Lease	\$	(7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(500.00)
380 - Aquifer Monitoring Network Development	\$	(12,000.00)
410 - Equipment - Office	\$	-
420 - Technology Services - Office Productivity	\$	(1,000.00)
430 - Technology Services - Miscellaneous	\$	-
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	-

436 - Technology Services - Internet	\$	-
450 - Equipment Maintenance and Repair	\$	-
500 - Public Notices and Publications	\$	(2,000.00)
900 - Miscellaneous	\$	-
Grand Total	\$	364.33

**FY2024 - 2025: Operating Fund Budget:
 Management Recommendation Budget
 Matrix**

Sum of Budget Recommendation										
	1001 - Administration Revenue	1002 - Administration Staffing	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0120 - Tax Collections	\$ 183,014.33									\$ 183,014.33
0130 - Interest Income	\$ 600.00									\$ 600.00
0143 - District Fees - Permitting	\$ -									\$ -
0145 - District Fees - Enforcement	\$ -									\$ -
0150 - Grants	\$ -									\$ -
0160 - Refunds	\$ -									\$ -
0300 - Reserve Funds	\$ 18,000.00									\$ 18,000.00

**FY2024 - 2025: Operating Fund Budget:
 Management Recommendation Budget
 Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Staffing	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
101 - Director Fees				\$ (6,250.00)						\$ (6,250.00)
210 - Legal Services				\$ (10,000.00)						\$ (10,000.00)
215 - Legislative and Administrative Action Representation Services				\$ -						\$ -
220 - Professional and Technical Services				\$ -						\$ -
221 - Professional and Technical Services - Auditor				\$ (10,000.00)						\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor				\$ (5,500.00)						\$ (5,500.00)
223 - Professional and Technical Services - Appraisal District				\$ (7,500.00)						\$ (7,500.00)

**FY2024 - 2025: Operating Fund Budget:
 Management Recommendation Budget
 Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Staffing	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
225 - Professional and Technical Services - Hydrogeologist						\$ (1,000.00)	\$ (5,000.00)	\$ -	\$ (2,500.00)	\$ (8,500.00)
226 - Professional and Technical Services - Laboratory							\$ (1,000.00)			\$ (1,000.00)
227 - Professional and Technical Services - VCGCD		\$ (120,000.00)								\$ (120,000.00)
230 - Insurance and Bonds				\$ (2,300.00)						\$ (2,300.00)
310 - Supplies - Office				\$ (1,000.00)						\$ (1,000.00)
330 - Training and Travel Expenses				\$ (2,000.00)						\$ (2,000.00)
350 - Lease				\$ (7,200.00)						\$ (7,200.00)

**FY2024 - 2025: Operating Fund Budget:
 Management Recommendation Budget
 Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Staffing	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
361 - Sponsorships and Cost-Sharing - Well Plugging								\$ (1,000.00)		\$ (1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging								\$ -		\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion					\$ (500.00)					\$ (500.00)
380 - Aquifer Monitoring Network Development							\$ (12,000.00)			\$ (12,000.00)
410 - Equipment - Office				\$ -						\$ -
420 - Technology Services - Office Productivity			\$ (1,000.00)							\$ (1,000.00)
430 - Technology Services - Miscellaneous			\$ -							\$ -

**FY2024 - 2025: Operating Fund Budget:
 Management Recommendation Budget
 Matrix**

Sum of Budget Recommendation										
	1001 - Administration Revenue	1002 - Administration Staffing	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
432 - Technology Services - Digital Record and Workflow System			\$ (1,200.00)							\$ (1,200.00)
433 - Technology Services - Record Archival System			\$ (800.00)							\$ (800.00)
434 - Technology Services - Website and Email System			\$ (1,500.00)							\$ (1,500.00)
435 - Technology Services - Phone System			\$ -							\$ -
436 - Technology Services - Internet			\$ -							\$ -
450 - Equipment Maintenance and Repair				\$ -			\$ -			\$ -
500 - Public Notices and Publications				\$ (2,000.00)						\$ (2,000.00)

**FY2024 - 2025: Operating Fund Budget:
 Management Recommendation Budget
 Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Staffing	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
900 - Miscellaneous							\$ -			\$ -
Grand Total	\$ 201,614.33	\$ (120,000.00)	\$ (4,500.00)	\$ (53,750.00)	\$ (500.00)	\$ (1,000.00)	\$ (18,000.00)	\$ (1,000.00)	\$ (2,500.00)	\$ 364.33

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$183,014.33	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$600.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds Transfer to Operating Budget	\$18,000.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
Technical Services - VCGCD - Annual Fees	-\$120,000.00	Expense	1002 - Administration - Staffing	227 - Professional and Technical Services - VCGCD
IT Service - Printer Service	-\$1,000.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Cyber Security - Kapersky	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	\$0.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	\$0.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	\$0.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Fees of Office	-\$6,250.00	Expense	1004 - Administration - General	101 - Director Fees
Legal Services - General Consultation	-\$10,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	\$0.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	\$0.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$5,500.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Paper for Records Archiving	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Office General	\$0.00	Expense	1004 - Administration - General	310 - Supplies - Office
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Travel Expenses - Mileage Reimbursement	-\$500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Office Lease	-\$7,200.00	Expense	1004 - Administration - General	350 - Lease
Equipment - Office	\$0.00	Expense	1004 - Administration - General	410 - Equipment - Office
Equipment Maintenance - Repair - Office	\$0.00	Expense	1004 - Administration - General	450 - Equipment Maintenance and Repair
Public Notices - Permitting	-\$1,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Elections	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Sponsorship - Conservation and Teacher Professional Development	-\$500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$1,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	\$0.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$1,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - WellIntell	-\$12,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	\$0.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	\$0.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	\$0.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$1,000.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	\$0.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$2,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$364.33			

FY2024 - 2025: Budget: Management Recommendation

Total Taxable Value:	\$1,387,523,355
Previous Tax Levy:	\$181,563

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355
Tax Rate per \$100:	0.013740	0.013190	0.014250	0.013190	0.013167
Previous Year Tax Levy:	\$181,563	\$181,563	\$181,563	\$181,563	\$181,563
Computed Tax Levy:	\$190,646	\$183,014	\$197,722	\$183,014	\$182,700
Change in Total Tax Levy:	\$9,083	\$1,451	\$16,159	\$1,451	\$1,137
Total Tax Levy Increase:	5.00%	0.80%	8.90%	0.80%	0.63%

**FY2024 - 2025: Reserve Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation				
	1001 - Administration - Revenue	1004 - Administration - General		Grand Total
0120 - Tax Collections	\$ -			\$ -
0130 - Interest Income	\$59,269.09			\$ 59,269.09
900 - Miscellaneous		\$(18,000.00)		\$(18,000.00)
Grand Total	\$59,269.09	\$(18,000.00)		\$ 41,269.09

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$0.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$59,269.09	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense	-\$18,000.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$41,269.09			

As of June 1, 2024 (Calculated: 7/30/2024)

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 438,605.68	\$ -	\$ (104,000.00)	\$ 334,605.68
Reserve	\$ 1,185,381.89	\$ 50,000.00	\$ -	\$ 1,235,381.89
Total	\$ 1,623,987.57	\$ 50,000.00	\$ (104,000.00)	\$ 1,569,987.57

**Refugio Groundwater Conservation District
 Annual Operating and Reserve Fund Budget
 Fiscal Year 2024-2025**

Outstanding Obligations of the District	Texas Water Code
	36.154(b)(1)
as of June 1 of the Current Year - Debt:	\$0.00
Total:	\$0.00

Amount of Cash on Hand by Fund	Texas Water Code
	36.154(b)(2)
as of June 1 of the Current Year - Operating Fund:	\$438,600.00
as of June 1 of the Current Year - Reserve Fund:	\$1,185,300.00
Total:	\$1,623,900.00

Amount of Money Received by the District during Previous Year	Texas Water Code
	36.154(b)(3)
Property Tax Revenue:	\$286,000.00
Interest Income:	\$8,000.00
Miscellaneous Income:	\$500.00
Total:	\$294,400.00

Amount of Money Available to the District during the Ensuing Year	Texas Water Code
	36.154(b)(4)
as of September 30 of the Previous Calendar Year - Operating Fund:	\$23,700.00
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$886,000.00
Total:	\$909,600.00

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code
	36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$334,700.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,235,400.00
Total:	\$1,570,000.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$1,570,000.00

Reserve Fund Commitment Schedule

Groundwater Conservation	5%
Groundwater Management	10%
Groundwater Monitoring	25%
Groundwater Protection	25%
Groundwater Research	5%
Groundwater Resource Planning	5%
Legal Contingencies	25%
Total:	100%

Actual Expenditures of the Preceding Year and Proposed Budget associated with Notices Required by Law to be Published in a Newspaper

**Local Government Code
140.0045(a)(1)**

Actual Expenditures of the Preceding Fiscal Year:	-\$1,800.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$2,000.00

Actual Expenditures of the Preceding Year and Proposed Budget associated with Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Actions

**Local Government Code
140.0045(a)(2)**

Actual Revenue of the Preceding Fiscal Year:	\$0.00
Actual Expenditures of the Preceding Fiscal Year:	\$0.00
Budgeted Revenue of the Current Fiscal Year:	\$0.00
Budgeted Expenditures of the Current Fiscal Year:	-\$5,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	\$0.00

Estimated Required Tax Rate	Texas Water Code
	36.154(b)(7)
Operating Expense Budget:	-\$159,700.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$159,100.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.011466
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.013190
Tax Levy for Next Fiscal Year:	\$183,100.00
Operating Budget Summary	
Expenses:	-\$159,700.00
Non-Tax Revenue:	\$600.00
Tax Revenue:	\$183,100.00
Reserve Fund Transfer:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$24,000.00
Reserve Fund Budget Summary	
Beginning Balance:	\$1,235,400.00
Expenses:	\$0.00
Non-Tax Revenue:	\$59,300.00
Tax Revenue:	\$0.00
Operating Fund Transfer:	\$24,000.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,318,700.00

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	183,614.33
1001 - Administration - Revenue	\$	183,614.33
Expense	\$	(159,640.00)
1002 - Administration - Employment	\$	(76,290.00)
1003 - Administration - Technology	\$	(6,600.00)
1004 - Administration - General	\$	(53,750.00)
2000 - Groundwater Conservation	\$	(500.00)
3000 - Groundwater Management	\$	(1,000.00)
4000 - Groundwater Monitoring	\$	(18,000.00)
6000 - Groundwater Protection	\$	(1,000.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
Grand Total	\$	23,974.33

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Budget Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	183,614.33
0120 - Tax Collections	\$	183,014.33
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(159,640.00)
101 - Director Fees	\$	(6,250.00)
110 - Employee Wages - Managerial	\$	(60,000.00)
120 - Employee Wages - Technical	\$	-
130 - Employee Wages - Administrative	\$	-
140 - Employee Benefits - Health	\$	(6,000.00)
150 - Employee Benefits - Retirement	\$	(4,200.00)
160 - Employment Fees - Social Security and Medicare	\$	(4,590.00)
170 - Employment Fees - State Unemployment	\$	(1,500.00)
180 - Employment Fees - Accrued Leave Conversion	\$	-
190 - Employment Deductions and Withholdings	\$	-
210 - Legal Services	\$	(10,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(8,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,000.00)
330 - Training and Travel Expenses	\$	(2,000.00)
350 - Lease	\$	(7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(500.00)

380 - Aquifer Monitoring Network Development	\$	(12,000.00)
410 - Equipment - Office	\$	-
420 - Technology Services - Office Productivity	\$	(1,400.00)
430 - Technology Services - Miscellaneous	\$	-
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	(1,200.00)
436 - Technology Services - Internet	\$	(500.00)
450 - Equipment Maintenance and Repair	\$	-
500 - Public Notices and Publications	\$	(2,000.00)
900 - Miscellaneous	\$	-
Grand Total	\$	23,974.33

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0120 - Tax Collections	\$ 183,014.33									\$ 183,014.33
0130 - Interest Income	\$ 600.00									\$ 600.00
0143 - District Fees - Permitting	\$ -									\$ -
0145 - District Fees - Enforcement	\$ -									\$ -
0150 - Grants	\$ -									\$ -
0160 - Refunds	\$ -									\$ -
0300 - Reserve Funds	\$ -									\$ -

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
101 - Director Fees				\$ (6,250.00)						\$ (6,250.00)
110 - Employee Wages - Managerial		\$ (60,000.00)								\$ (60,000.00)
120 - Employee Wages - Technical		\$ -								\$ -
130 - Employee Wages - Administrative		\$ -								\$ -
140 - Employee Benefits - Health		\$ (6,000.00)								\$ (6,000.00)
150 - Employee Benefits - Retirement		\$ (4,200.00)								\$ (4,200.00)
160 - Employment Fees - Social Security and Medicare		\$ (4,590.00)								\$ (4,590.00)

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
170 - Employment Fees - State Unemployment		\$ (1,500.00)								\$ (1,500.00)
180 - Employment Fees - Accrued Leave Conversion		\$ -								\$ -
190 - Employment Deductions and Withholdings		\$ -								\$ -
210 - Legal Services				\$ (10,000.00)						\$ (10,000.00)
215 - Legislative and Administrative Action Representation Services				\$ -						\$ -
220 - Professional and Technical Services				\$ -						\$ -
221 - Professional and Technical Services - Auditor				\$ (10,000.00)						\$ (10,000.00)

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
222 - Professional and Technical Services - Tax Assessor				\$ (5,500.00)						\$ (5,500.00)
223 - Professional and Technical Services - Appraisal District				\$ (7,500.00)						\$ (7,500.00)
225 - Professional and Technical Services - Hydrogeologist						\$ (1,000.00)	\$ (5,000.00)	\$ -	\$ (2,500.00)	\$ (8,500.00)
226 - Professional and Technical Services - Laboratory							\$ (1,000.00)			\$ (1,000.00)
230 - Insurance and Bonds				\$ (2,300.00)						\$ (2,300.00)
310 - Supplies - Office				\$ (1,000.00)						\$ (1,000.00)
330 - Training and Travel Expenses				\$ (2,000.00)						\$ (2,000.00)

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
350 - Lease				\$ (7,200.00)						\$ (7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging								\$ (1,000.00)		\$ (1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging								\$ -		\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion					\$ (500.00)					\$ (500.00)
380 - Aquifer Monitoring Network Development							\$ (12,000.00)			\$ (12,000.00)
410 - Equipment - Office				\$ -						\$ -
420 - Technology Services - Office Productivity			\$ (1,400.00)							\$ (1,400.00)

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
430 - Technology Services - Miscellaneous			\$ -							\$ -
432 - Technology Services - Digital Record and Workflow System			\$(1,200.00)							\$ (1,200.00)
433 - Technology Services - Record Archival System			\$ (800.00)							\$ (800.00)
434 - Technology Services - Website and Email System			\$(1,500.00)							\$ (1,500.00)
435 - Technology Services - Phone System			\$(1,200.00)							\$ (1,200.00)
436 - Technology Services - Internet			\$ (500.00)							\$ (500.00)
450 - Equipment Maintenance and Repair				\$ -			\$ -			\$ -

**FY2024 - 2025: Operating Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
500 - Public Notices and Publications				\$ (2,000.00)						\$ (2,000.00)
900 - Miscellaneous							\$ -			\$ -
Grand Total	\$ 183,614.33	\$ (76,290.00)	\$ (6,600.00)	\$ (53,750.00)	\$ (500.00)	\$ (1,000.00)	\$ (18,000.00)	\$ (1,000.00)	\$ (2,500.00)	\$ 23,974.33

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$183,014.33	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$600.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds Transfer to Operating Budget	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
Employee Wages - Managerial	-\$60,000.00	Expense	1002 - Administration - Employment	110 - Employee Wages - Managerial
Employee Wages - Technical - Monitoring	\$0.00	Expense	1002 - Administration - Employment	120 - Employee Wages - Technical
Employee Wages - Administration	\$0.00	Expense	1002 - Administration - Employment	130 - Employee Wages - Administrative
Employee Benefits - Health	-\$6,000.00	Expense	1002 - Administration - Employment	140 - Employee Benefits - Health
Employee Benefits - Retirement	-\$2,200.00	Expense	1002 - Administration - Employment	150 - Employee Benefits - Retirement
Employment Fees - Social Security and Medicare	-\$4,590.00	Expense	1002 - Administration - Employment	160 - Employment Fees - Social Security and Medicare
Employment Fees - State Unemployment	-\$1,500.00	Expense	1002 - Administration - Employment	170 - Employment Fees - State Unemployment
Employment Fees - Accrued Leave Conversion	\$0.00	Expense	1002 - Administration - Employment	180 - Employment Fees - Accrued Leave Conversion
Employment Deductions and Withholdings	\$0.00	Expense	1002 - Administration - Employment	190 - Employment Deductions and Withholdings
IT Service - Printer Service	-\$1,000.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Cyber Security - Kapersky	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	\$0.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	-\$1,200.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	-\$500.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Fees of Office	-\$6,250.00	Expense	1004 - Administration - General	101 - Director Fees
Legal Services - General Consultation	-\$10,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	\$0.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	\$0.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$5,500.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Paper for Records Archiving	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Office General	\$0.00	Expense	1004 - Administration - General	310 - Supplies - Office
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Travel Expenses - Mileage Reimbursement	-\$500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Office Lease	-\$7,200.00	Expense	1004 - Administration - General	350 - Lease
Equipment - Office	\$0.00	Expense	1004 - Administration - General	410 - Equipment - Office
Equipment Maintenance - Repair - Office	\$0.00	Expense	1004 - Administration - General	450 - Equipment Maintenance and Repair
Public Notices - Permitting	-\$1,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Elections	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Sponsorship - Conservation and Teacher Professional Development	-\$500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$1,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	\$0.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$1,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - Wellntell	-\$12,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	\$0.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair

Misc Expense	\$0.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	\$0.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$1,000.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	\$0.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$2,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$23,974.33			

FY2024 - 2025: Budget: Management Recommendation

Total Taxable Value:	\$1,387,523,355
Previous Tax Levy:	\$181,563

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355
Tax Rate per \$100:	0.013740	0.013190	0.014250	0.013190	0.011466
Previous Year Tax Levy:	\$181,563	\$181,563	\$181,563	\$181,563	\$181,563
Computed Tax Levy:	\$190,646	\$183,014	\$197,722	\$183,014	\$159,100
Change in Total Tax Levy:	\$9,083	\$1,451	\$16,159	\$1,451	-\$22,463
Total Tax Levy Increase:	5.00%	0.80%	8.90%	0.80%	-12.37%

**FY2024 - 2025: Reserve Fund
 Budget: Management
 Recommendation Budget Matrix**

Sum of Budget Recommendation				
	1001 - Administration - Revenue	1004 - Administration - General		Grand Total
0120 - Tax Collections	\$ -			\$ -
0130 - Interest Income	\$59,269.09			\$59,269.09
900 - Miscellaneous		\$ -		\$ -
Grand Total	\$59,269.09	\$ -		\$59,269.09

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$0.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$59,269.09	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense - Transfer to Operating Fund	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$59,269.09			

Assumptions:	Merit Increase per Step
	5.00%

General Manager		Step 1	Step 2	Step 3	Step 4	Step 5
Salary	Yearly	\$49,000.00	\$51,500.00	\$54,200.00	\$57,000.00	\$60,000.00
	Monthly	\$4,083.33	\$4,291.67	\$4,516.67	\$4,750.00	\$5,000.00
	Hourly	\$23.56	\$24.76	\$26.06	\$27.40	\$28.85

FY2024 - 2025: Wage and Benefits Summary

Detail	FY2023 - 2024: Expense Budget: Adopted	FY2024 - 2025: Expense Budget: Management Recommendation	Change from Current Fiscal Year
Number of FTE	0.00	1.00	1.00
Wages	\$ -	\$ 60,000.00	\$ 60,000.00
Accrued Leave Conversion Budget	\$ -	\$ -	\$ -
Retirement Benefit Budget	\$ -	\$ 4,200.00	\$ 4,200.00
Health Benefit Budget	\$ -	\$ 6,000.00	\$ 6,000.00
Life Insurance Benefit Budget	\$ -	\$ 90.00	\$ 90.00
Retirement Unfunded Liability Pay-Down Budget	\$ -	\$ -	\$ -
Total:	\$ -	\$ 70,290.00	\$ 70,290.00

FY2024 - 2025: Benefit Request

	FY2023 - 2024:		FY2024 - 2025:	
Position	Current Fiscal Year: Total Benefit Cost	::	Next Fiscal Year: Total Benefit Cost	Change from Current Fiscal Year
General Manager	\$ -		\$ 10,290.00	\$ 10,290.00
Monitoring Technician 1	\$ -		\$ -	\$ -
Administrative Coordinator 1	\$ -		\$ -	\$ -
Total	\$ -		\$ 10,290.00	\$ 10,290.00

FY2024 - 2025: Accrued Leave Conversion

Position	Accrued Leave	Wage Request	Conversion Rate	Leave to Wage Conversion	Budget Request
General Manager	0.00	\$60,000.00	\$28.85		\$0.00
Monitoring Technician 1	0.00	\$0.00	\$0.00		\$0.00
Administrative Coordinator 1	0.00	\$0.00	\$0.00		\$0.00
Total					\$0.00

FY2024 - 2025: Wage Request

FY2023 - 2024: Expense Budget: Adopted

FY2024 - 2025: Expense Budget: Management Recommendation

Position	Compensation Step	Current Fiscal	Current Fiscal	Current	Current	Next Fiscal Year: Full Time	Next Fiscal	Next Fiscal	Next Fiscal	Next Fiscal Year: Monthly Wage Equivalent	Next Fiscal Year: Hourly Wage Equivalent	Next Fiscal Year: Budget Request	Change from Current Fiscal Year
		Year: Full Time	Year: Annual Wages	Fiscal Year: Monthly Wages	Fiscal Year: Hourly Wages		Year: Annual Wages at Step	Year: Annual Wage Adjustment	Year: Annual Wages with Adjustment				
General Manager	Step 5	0.00	\$ -	\$ -	\$ -	1.00	\$ 60,000.00	0.00%	\$ 60,000.00	\$ 5,000.00	\$ 30.00	\$ 60,000.00	\$ 60,000.00
Monitoring Technician 1	Step 5	0.00	\$ -	\$ -	\$ -	0.00	\$ 40,000.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Coordinator 1	Step 5	0.00	\$ -	\$ -	\$ -	0.00	\$ 35,000.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Total		1.00	\$ -			1.00	\$ 135,000.00		\$ 60,000.00			\$ 60,000.00	\$ 60,000.00

FY2024 - 2025: Benefits Schedule

FY2023 - 2024: Expense Budget: Adopted			FY2024 - 2025: Expense Budget: Management Recommendation		
Benefit Description	Benefits for Current Fiscal Year	Benefit Basis for Current Fiscal Year	Benefits for Next Fiscal Year	Benefit Basis for Next Fiscal Year	% Change from Current Fiscal Year
Retirement	0.00%	150% of Employee's 5% Contribution of Wages	7.00%	200% of Employee's 7% Contribution of Wages	7.00%
Life Insurance	0.00%	of Employee Wages	0.15%	of Employee Wages	0.15%
Health	\$0.00	of Monthly Premium	\$500.00	of Monthly Premium	N/A

As of June 1, 2024 (Calculated: 8/14/2024)

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 438,605.68	\$ -	\$ (104,000.00)	\$ 334,605.68
Reserve	\$ 1,185,381.89	\$ 50,000.00	\$ -	\$ 1,235,381.89
Total	\$ 1,623,987.57	\$ 50,000.00	\$ (104,000.00)	\$ 1,569,987.57

**ORDER ADOPTING THE BUDGET OF
THE REFUGIO GROUNDWATER CONSERVATION DISTRICT**

Upon motion by _____, seconded by
_____; the attached Budget for the fiscal year October
1, 2024 through September 30, 2025 is hereby approved and adopted by a vote of
_____ ayes and _____ nays on this _____ day of _____
of 2024.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

REFUGIO GROUNDWATER CONSERVATION DISTRICT

361/526-2023

Taxing Unit Name

Phone (area code and number)

808 COMMERCE ROOM 109, REFUGIO, TEXAS 78377

www.co.refugio.tx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,322,698,097
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,322,698,097
4.	Prior year total adopted tax rate.	\$ 0.01374 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,322,698,097
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 85,810</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,056,720</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,142,530
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 132,230</p> <p>B. Current year productivity or special appraised value: - \$ 730</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 131,500
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,274,030
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,321,424,067
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 181,563
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 107
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 181,670
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,387,523,355</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,387,523,355

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,387,523,355</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>10,901,750</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>10,901,750</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,376,621,605</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.01319</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.01374</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,322,698,097</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 181,738
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 107</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 107</p> <p>E. Add Line 30 to 31D.</p>	\$ 181,845
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,376,621,605
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01320 /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>0.00000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.00000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.00000</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.01320</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.00000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.01320</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.01425</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.00000</u> /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>0</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>100.60</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>100.32</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>100.76</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>100.73</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>100.60</u> %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,387,523,355</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.00000</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.01425</u> /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.00000</u> /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,523,355
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01319 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.01319 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.01425 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.01425 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,523,355
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.01425 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.01485 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.01485 /\$100
	D. Adopted Tax Rate.....	\$ 0.01374 /\$100
	E. Subtract D from C.....	\$ 0.00111 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,323,874,952
	G. Multiply E by F and divide the results by \$100.....	\$ 14.695
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.01643 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.01643 /\$100
	D. Adopted Tax Rate.....	\$ 0.01519 /\$100
	E. Subtract D from C.....	\$ 0.00124 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 1,189,920,664
	G. Multiply E by F and divide the results by \$100.....	\$ 14.755
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.02087 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00000 /\$100
	C. Subtract B from A.....	\$ 0.02087 /\$100
	D. Adopted Tax Rate.....	\$ 0.01826 /\$100
	E. Subtract D from C.....	\$ 0.00261 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 986,680,544
	G. Multiply E by F and divide the results by \$100.....	\$ 25.752
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.00000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.01425 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.01320
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,523,355
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.03603 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.00000 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01374 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,321,424,067
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,376,621,605
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.01425</u> /\$100

SECTION 8: Total Tax Rate

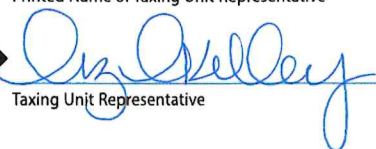
Indicate the applicable total tax rates as calculated above.

<p>No-new-revenue tax rate. \$ <u>0.01319</u> /\$100 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u></p>	<p>\$ <u>0.01319</u> /\$100</p>
<p>Voter-approval tax rate. \$ <u>0.01425</u> /\$100 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>49</u></p>	<p>\$ <u>0.01425</u> /\$100</p>
<p>De minimis rate. \$ <u>0.00000</u> /\$100 If applicable, enter the current year de minimis rate from Line 73.</p>	<p>\$ <u>0.00000</u> /\$100</p>

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → LIZ L. KELLEY, TAC
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

Date 07/31/24

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



**LIZ L. KELLEY
REFUGIO COUNTY
TAX ASSESSOR-COLLECTOR
808 COMMERCE ST. RM 109
REFUGIO, TX 78377**

361-526-2023

361-526-2279(FAX)

July 31, 2024

CERTIFICATION OF 2024 ANTICIPATED COLLECTION RATE

Refugio Groundwater Conservation District

"I, Liz L. Kelley, Refugio County Tax Assessor-Collector, solemnly swear, that the anticipated collection rate for 2024 for Refugio Groundwater Conservation District has been estimated to be 100.60%.

(Pursuant to Section 26.04 (b) of the Texas Property Tax Code.

A handwritten signature in blue ink, appearing to read "Liz L. Kelley", is written over the text.

**ORDER ADOPTING THE TAX RATE OF
THE REFUGIO GROUNDWATER CONSERVATION DISTRICT**

After notice and hearing, the following motion was offered by

_____ and seconded by _____

"I move the adoption of a tax rate of \$_____ per \$100 evaluation for the 2024 tax year."

Adopted by the following vote:

AYE

NAY

On this _____ day of _____ of 2024.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

STATE OF TEXAS)
)
COUNTY OF REFUGIO)

PROPERTY TAX CODE: SEC. 26.01(a)

CERTIFICATION OF APPRAISAL ROLL FOR
REFUGIO GROUNDWATER CONSERVATION DISTRICT

I, Phillip E Gonzales, Chief Appraiser for the REFUGIO COUNTY APPRAISAL DISTRICT, solemnly swear that the attached is that portion of the approved Appraisal Roll of the REFUGIO COUNTY APPRAISAL DISTRICT which lists property taxable by Refugio Groundwater Conservation District and constitutes the appraisal roll for Refugio Groundwater Conservation District.

July 24, 2024
Date


PHILLIP E GONZALES
Chief Appraiser

**Approval of the appraisal records by the
REFUGIO COUNTY APPRAISAL REVIEW BOARD
occurred on July 16, 2024.**

Refugio County Appraisal District

PO Box 156 / 420 N Alamo / Refugio, Texas 78377 / (361) 526-5994 / FAX (361) 526-4144 / www.refugiocad.org

July 24, 2024

Refugio Groundwater Conservation District
Attn: Carroll Borden
PO Box 116
Refugio, TX 78377

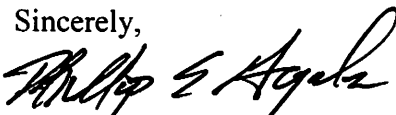
Dear Mr. Borden:

As a courtesy to all taxing jurisdictions in this District, I hereby report the total market and taxable values for the current and preceding tax years as follows:

<u>Total Appraised Value and Total Taxable Value</u>		
	<u>2023</u>	<u>2024</u>
Total <u>Market</u> Value of <u>All</u> Property*----- <i>*(including new property)</i>	\$2,169,963,422	\$2,293,010,584
Total <u>Market</u> Value of <u>New</u> Property-----	\$7,902,990	\$11,655,520
Total <u>Taxable</u> Value of <u>All</u> Property*----- <i>*(including new property)</i>	\$1,323,874,952	\$1,387,523,355
Total <u>Taxable</u> Value of <u>New</u> Property-----	\$7,246,320	\$10,901,750
Average <u>Market</u> Value of a Residence Homestead-----	\$104,114	\$106,232
Homestead Exemption Amount**----- <i>** (excluding 65+ & Disability)</i>	20% (No less than \$5,000)	20% (No less than \$5,000)
Average <u>Taxable</u> Value of a Residence Homestead-----	\$66,325	\$70,244

Please let me know if I may be of any further help to you.

Sincerely,



Phillip E. Gonzales
Chief Appraiser

REFUGIO COUNTY APPRAISAL DISTRICT
2024 Certified Values

Taxing Jurisdiction	Gross		Net
Refugio County	1,338,941,864	----Real Estate----	436,675,343
	954,068,720	----Mineral Roll----	681,144,617
	<u>2,293,010,584</u>		<u>1,117,819,960</u>
Austwell Town	22,196,650	----Real Estate----	17,963,010
	282,700	----Mineral Roll----	281,430
	<u>22,479,350</u>		<u>18,244,440</u>
Bayside Town	67,244,130	----Real Estate----	52,714,200
	874,910	----Mineral Roll----	874,690
	<u>68,119,040</u>		<u>53,588,890</u>
Refugio Town	174,461,164	----Real Estate----	118,120,322
	7,818,310	----Mineral Roll----	7,816,690
	<u>182,279,474</u>		<u>125,937,012</u>
Woodsboro Town	76,578,050	----Real Estate----	59,639,642
	2,713,250	----Mineral Roll----	2,709,580
	<u>79,291,300</u>		<u>62,349,222</u>
Woodsboro ISD -- M&O	437,666,350	----Real Estate----	150,083,280
	381,879,790	----Mineral Roll----	174,188,574
	<u>819,546,140</u>		<u>324,271,854</u>
Woodsboro ISD -- I&S	437,666,350	----Real Estate----	150,083,280
	381,879,790	----Mineral Roll----	378,188,574
	<u>819,546,140</u>		<u>528,271,854</u>
Austwell/Tivoli ISD	311,924,240	----Real Estate----	68,477,500
	293,241,990	----Mineral Roll----	277,371,751
	<u>605,166,230</u>		<u>345,849,251</u>
Refugio ISD * (Bee Co. not included) * (Victoria Co. not incl.)	581,611,274	----Real Estate----	167,859,522
	278,946,970	----Mineral Roll----	254,535,774
	<u>860,558,244 *</u>		<u>422,395,296 *</u>
Mem. Hospital	1,331,201,864	----Real Estate----	477,378,738
	954,068,720	----Mineral Roll----	910,144,617
	<u>2,285,270,584</u>		<u>1,387,523,355</u>
W.C.I.D. #1	20,328,320	----Real Estate----	15,408,370
	6,313,200	----Mineral Roll----	6,313,200
	<u>26,641,520</u>		<u>21,721,570</u>
W.C.I.D. #2	1,310,873,544	----Real Estate----	463,824,758
	947,755,520	----Mineral Roll----	903,831,417
	<u>2,258,629,064</u>		<u>1,367,656,175</u>
Drainage Dist. #1	287,075,920	----Real Estate----	80,760,620
	309,547,330	----Mineral Roll----	293,677,031
	<u>596,623,250</u>		<u>374,437,651</u>
Grndwtr Cons. Dist.	1,338,941,864	----Real Estate----	477,378,738
	954,068,720	----Mineral Roll----	910,144,617
	<u>2,293,010,584</u>		<u>1,387,523,355</u>

**ORDER APPROVING THE APPRAISAL ROLL OF
REFUGIO COUNTY**

Upon motion by _____, seconded by
_____, the attached Certified Assessment Roll
for the 2024 tax year as submitted by the Refugio County Appraisal District is hereby
approved and adopted by a vote of _____ ayes and _____ nays on this
_____ day of _____ of 2024.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

Row Labels	Sum of Budget Recommendation	Sum of Budget Amendment Recommendation - Mid Year	Sum of Budget Amendment Recommendation - End of Year	Sum of Budget Recommendation (Amended)
1001 - Administration - Revenue	\$ 215,500.00	\$ (30,000.00)		\$ 185,500.00
1003 - Administration - Technology	\$ (20,700.00)			\$ (20,700.00)
1004 - Administration - General	\$ (131,500.00)	\$ 4,250.00		\$ (127,250.00)
2000 - Groundwater Conservation	\$ (9,500.00)	\$ 9,500.00		\$ -
3000 - Groundwater Management	\$ (1,000.00)	\$ 1,000.00		\$ -
4000 - Groundwater Monitoring	\$ (43,100.00)	\$ 17,000.00		\$ (26,100.00)
6000 - Groundwater Protection	\$ (2,000.00)	\$ 2,000.00		\$ -
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (2,000.00)		\$ (9,500.00)
Grand Total	\$ 200.00	\$ 1,750.00		\$ 1,950.00

Row Labels	Sum of Budget Recommendation	Sum of Budget Amendment Recommendation - Mid Year	Sum of Budget Amendment Recommendation - End of Year	Sum of Budget Recommendation (Amended)
0120 - Tax Collections	\$ 182,000.00			\$ 182,000.00
0130 - Interest Income	\$ 3,500.00			\$ 3,500.00
0143 - District Fees - Permitting	\$ -			\$ -
0145 - District Fees - Enforcement	\$ -			\$ -
0150 - Grants	\$ -			\$ -
0160 - Refunds	\$ -			\$ -
0300 - Reserve Funds	\$ 30,000.00	\$ (30,000.00)		\$ -
101 - Director Fees	\$ -	\$ (6,250.00)		\$ (6,250.00)
210 - Legal Services	\$ (10,000.00)	\$ 5,000.00		\$ (5,000.00)
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)			\$ (5,000.00)
220 - Professional and Technical Services	\$ (5,000.00)			\$ (5,000.00)
221 - Professional and Technical Services - Auditor	\$ (10,000.00)			\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$ (5,500.00)			\$ (5,500.00)
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)			\$ (7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$ (15,500.00)	\$ 6,000.00		\$ (9,500.00)
226 - Professional and Technical Services - Laboratory	\$ (1,000.00)			\$ (1,000.00)
227 - Professional and Technical Services - VCGCD	\$ (71,800.00)			\$ (71,800.00)
230 - Insurance and Bonds	\$ (2,000.00)			\$ (2,000.00)
310 - Supplies - Office	\$ (2,500.00)	\$ 1,000.00		\$ (1,500.00)
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ 2,000.00		\$ (500.00)
330 - Training and Travel Expenses	\$ (1,500.00)	\$ 1,500.00		\$ -
350 - Lease	\$ (7,200.00)			\$ (7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (1,000.00)	\$ 1,000.00		\$ -
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ -			\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (9,500.00)	\$ 9,500.00		\$ -
380 - Aquifer Monitoring Network Development	\$ (35,000.00)	\$ 10,000.00		\$ (25,000.00)
410 - Equipment - Office	\$ (1,000.00)	\$ 1,000.00		\$ -
420 - Technology Services - Office Productivity	\$ (2,900.00)			\$ (2,900.00)
430 - Technology Services - Miscellaneous	\$ (500.00)			\$ (500.00)
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)			\$ (7,000.00)
433 - Technology Services - Record Archival System	\$ (600.00)			\$ (600.00)
434 - Technology Services - Website and Email System	\$ (3,300.00)			\$ (3,300.00)
435 - Technology Services - Phone System	\$ (2,800.00)			\$ (2,800.00)
436 - Technology Services - Internet	\$ (1,000.00)			\$ (1,000.00)
450 - Equipment Maintenance and Repair	\$ (1,000.00)	\$ 1,000.00		\$ -
500 - Public Notices and Publications	\$ (2,500.00)			\$ (2,500.00)
900 - Miscellaneous	\$ (200.00)			\$ (200.00)
Grand Total	\$ 200.00	\$ 1,750.00		\$ 1,950.00

Note: cash-basis accounting method used to develop reports.

Tab: Budget Summary by Cate - FY24

Annual Report for Fiscal Year 2023

Refugio Groundwater Conservation District

Revised: July 18, 2024

Table of Contents

Section 1 - Management Plan

Section 2 - Review of Management Plan Goals and Assessment of Achievement

Management Plan Goal 1 - Providing the Most Efficient Use of Groundwater - FY2023

Management Plan Goal 2 - Controlling and Preventing Waste of Groundwater - FY2023

Management Plan Goal 3 - Addressing Conjunctive Surface Water Management Issues - FY2023

Management Plan Goal 4 - Addressing Natural Resource Issues - FY2023

Management Plan Goal 5 - Addressing Drought Conditions - FY2023

Management Plan Goal 6 - Addressing Conservation - FY2023

Management Plan Goal 7 - Addressing the Desired Future Conditions - FY2023

Section 1 - Management Plan

On April 17, 2023, the Board of Directors of the Refugio Groundwater Conservation District adopted a revised management plan for the district. A copy of the plan is located on the website of the district at the following web address: <https://www.rgcd.org/groundwater-policy>.

See: [Management Plans - Adopted - 20230417](#)

The management plan specifies the method for tracking progress in achieving the goals of the district. The management plans specifies that the staff of the district will prepare and present an annual report to the board of directors regarding the performance of the district in achieving management goals and objectives for each fiscal year. The report will be presented within 180 days following the completion of each fiscal year.

The management plan establishes the goals, objectives, and performance standards by which the district evaluates performance. Goals related to providing the most efficient use of groundwater, controlling and preventing waste of groundwater, addressing conjunctive surface water management issues, addressing natural resource issues, addressing drought conditions, addressing conservation, and addressing the desired future conditions were established by the board of directors.

Below is a list of management goals, programs, projects, and the assessment of the performance of the district during the fiscal year. The assessment of performance by the district relies upon the evaluation of the associated projects established for the fiscal year and the resulting records and data developed thought those projects and tasks.

Section 2 - Review of Management Plan Goals and Assessment of Achievement

Based on the review of each management plan goal and associated performance standards, the district fully or partially achieved the objectives established within the management plan of the district during the fiscal year ending September 30, 2023.

Management Plan Goal 1 - Providing the Most Efficient Use of Groundwater - FY2023

Goal 1: Providing the most efficient use of groundwater.

Objective 1: Develop and maintain a program for processing permitting requests submitted to the district and tracking well registrations and permits issued by the district authorizing groundwater production during the fiscal year.

Performance Standard: The district will summarize within the annual report 1) the status of pending permitting requests, 2) the number of wells registered by the district, and 3) the volume of groundwater authorized to be produced under production permits issued by the district, as of the last day of the preceding fiscal year.

Related Programs:

1. Program - PRG-3000 - Groundwater Management - FY2023

Related Projects:

1. PRJ-20233100.01 - Well Registration Processing for FY2023
2. PRJ-20233100.02 - Production Permit Renewal Processing for FY2023
3. PRJ-20233100.03 - Permit Processing for FY2023
4. PRJ-20233100.04 - Groundwater Production Report Processing for CY2022
5. PRJ-20233100.05 - Manage Investigations related to Permitting Violations for FY2023
6. PRJ-20233100.06 - Manage Enforcement Cases related to Permitting Violations for FY2023

Discussion of Information relevant to Assessing the Performance

Summary of Permitting Requests by Status:

The district received 3 production permit renewal requests (ARPs) and initiated 18 permitting request cases (PRCs) during the fiscal year.

The district had 2 permitting request cases pending at the end of the fiscal year.

Summary of Wells Registered by the District:

The district received 11 well registration applications (ARWs) and 17 Notices of Intent to Drill a Well (NIDWs) during the fiscal year.

See: Meeting Minutes - 20231016 - Board of Directors.

Summary of Authorized Groundwater Production:

Based on a review of the database registry of production permit areas, 20 production permits issued by the district were active with a cumulative authorization of groundwater production totaling 1,345.14 acre-feet per year.

See: [Table - Active and Approved Permits at the end of the fiscal year](#)

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **FULL**

Supporting Information - Goal 1

List of Applications to Renew a Production Permit received in the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:GMA intitle:ARP

Record Search Results: 3 Notes

1. [ARP-20230302-01 - NW-00544 - Texas Parks and Wildlife](#)
2. [ARP-20230302-02 - NW-00545 - Texas Parks and Wildlife](#)
3. [ARP-20230302-03 - NW-00546 - Texas Parks and Wildlife](#)

List of Permitting Request Cases initiated in the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:GMA intitle:PRC

Record Search Results: 18 Notes

1. [PRC-20221004-01 - ADW-20220926-01 - Chad Watts](#)
2. [PRC-20221004-02 - ADW-20220926-02 - Jake Salcines](#)
3. [PRC-20221007-01 - ARW-20221007-01 - Kaitlyn Williams and Robert Arriaga](#)
4. [PRC-20221012-01 - ARW-20220720-02 - John A. Kain, Jo Ann Kain](#)
5. [PRC-20221104-01 - ARW-20221104-01 - James L. Williams](#)
6. [PRC-20221115-01 - ADW-20221114-01 - Kevin Borden](#)
7. [PRC-20221122-01 - AAPC-20221116-01 - Hultgren Farms, LLC](#)
8. [PRC-20221122-02 - AAPC-20221117-01 - CNS Family Investments, LTD](#)
9. [PRC-20221129-01 - ADW-20221129-01 - David S. Kennedy](#)
10. [PRC-20221130-01 - ARW-20221130-01 - Nick and Schelsea Arredondo](#)
11. [PRC-20221216-01 - ADW-20221215-01 - William James and Patricia Rivera Hoelker](#)
12. [PRC-20230314-01 - ARP-20230302-03 - NW-00546 - Texas Parks and Wildlife Department](#)
13. [PRC-20230314-02 - ARP-20230302-02 - NW-00545 - Texas Parks and Wildlife Department](#)
14. [PRC-20230314-03 - ARP-20230302-01 - NW-00544 - Texas Parks and Wildlife Department](#)
15. [PRC-20230425-01 - AAPC-20230425-01 - Drew Donalson - R1NW-00425](#)
16. [PRC-20230515-01 - AVHUWF-20230515-01 - Ramon Garcia - Refugio County WCID 1](#)
17. [PRC-20230921-01 - ANHUPPW-20230918-01- Boardwalk Field Services](#)
18. [PRC-20230921-02 - ANHUPPW-20230918-02 - C Breeze Circle S LTD](#)

List of Pending Permitting Cases as of the end of the fiscal year

1. [PRC-20230921-01 - ANHUPPW-20230918-01- Boardwalk Field Services](#)
2. [PRC-20230921-02 - ANHUPPW-20230918-02 - C Breeze Circle S LTD](#)

List of Applications to Register a Well received in the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:GMA intitle:ARW

Record Search Results: 11

1. [ARW-20221007-01 - Kaitlyn Williams - WL-20220628-04](#)
2. [ARW-20221104-01 - James L. Williams - WL-20221102-01](#)
3. [ARW-20221130-01 - Nick and Schelsea Arredondo - WL-20221130-01](#)
4. [ARW-20230405-01 - Town of Refugio](#)
5. [ARW-20230405-02 - Town of Refugio](#)

6. [ARW-20230405-03 - Town of Refugio](#)
7. [ARW-20230405-04 - Elizabeth Curran](#)
8. [ARW-20230405-05 - La Rosa Cattle Company](#)
9. [ARW-20230622-01 - Drew Donalson](#)
10. [ARWF-20230515-01 - Refugio County WCID 1](#)
11. [ARWF-20230918-01 - Boardwalk Field Services](#)

List of Notices of Intent to Drill a Well received in the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:GMA intitle:NIDW

Evernote Results: 17

1. [NIDW-20230217-01 - Joseph and Candace Nonley](#)
2. [NIDW-20230308-01 - Luke Ramirez](#)
3. [NIDW-20230308-02 - Tracy Thompson](#)
4. [NIDW-20230308-03 - Kay Altheide](#)
5. [NIDW-20230308-04 - Ramon Lopez](#)
6. [NIDW-20230308-05 - Fidel Flores](#)
7. [NIDW-20230308-06 - Jamison Hudspeth](#)
8. [NIDW-20230308-07 - Jamison Hudspeth](#)
9. [NIDW-20230419-01 - Ronny Anderson](#)
10. [NIDW-20230419-02 - Refugio Ranch](#)
11. [NIDW-20230419-03 - Elizabeth Curran](#)
12. [NIDW-20230724-01 - Joseph Puentes](#)
13. [NIDW-20230724-02 - Nick Arredondo](#)
14. [NIDW-20230911-01 - Terry Lee](#)
15. [NIDW-20230911-02 - Manuel Gradillas](#)
16. [NIDW-20230911-03 - Kleim Construction](#)
17. [NIDW-20230911-04 - Patrick Borden](#)

Table - Active and approved permits at the end of the fiscal year

Database Query Syntax: "Permit Status" in ('Active', 'Approved') and ("GCD Production Permit ID" not like '%20231%' and "GCD Production Permit ID" not like '%2024%')

GCD Production Permit ID	Production Rate AFY	Permit Status
HUPPWF-20230717-01	60.93	Approved
OPW-20160418-03	1	Active
OPW-20160418-04	1	Active
OPW-20180122-02	387	Active
OPW-20180917-01	20	Active
OPW-20180917-01	20	Active
OPW-20180917-02	20	Active
OPW-20180917-02	20	Active

OPW-20180917-03	20	Active
OPW-20180917-03	20	Active
OPW-20190220-01	28	Active
OPW-20190228-01	28	Active
OPW-20200203-01	84	Active
OPW-20210119-02	2.5	Approved
OPW-20210119-03	2	Active
OPW-20210119-04	2	Active
OPW-20210719-01	25	Approved
VPW-20180122-01	225	Active
VPWS-20061023-01	325.62	Active
VPWS-20071022-01	53.09	Active

Management Plan Goal 2 - Controlling and Preventing Waste of Groundwater - FY2023

Goal 2: Controlling and preventing waste of groundwater.

Objective 1: Develop and maintain a program for inspecting at least twelve (12) water wells within the district during the fiscal year.

Performance Standard: The district will summarize within the annual report the number of wells inspected during the preceding fiscal year and those wells requiring corrective action.

Related Programs:

1. Program - PRG-6000 - Groundwater Protection - FY2023

Related Projects:

1. PRJ-20236100.01 - Well Inspections for FY2023
2. PRJ-20236100.02 - Manage Investigations related to Groundwater Protection for FY2023
3. PRJ-20236100.03 - Observation of Casing Placement for FY2023

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to the Objective

Summary of Well Inspections:

The district had recorded 10 well inspection forms (WIFs) during the fiscal year. The district initiated no investigations or enforcement proceeding regarding wells requiring corrective action based on well inspections performed during the fiscal year.

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **PARTIAL**

Supporting Information - Goal 2

List of Well Inspections completed during the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:WIF

Record Search Results: 10

1. [WIF-20230126-01 - GW-00152](#)
2. [WIF-20230310-01 - NW-00539](#)
3. [WIF-20230310-02 - NW-00570](#)
4. [WIF-20230310-03 - GW-00439](#)
5. [WIF-20230310-04 - GW-00234](#)
6. [WIF-20230425-02 - GW-00079](#)
7. [WIF-20230425-02 - GW-00124](#)
8. [WIF-20230718-01 - NW-00657](#)
9. [WIF-20230726-01 - GW-00439](#)
10. [WIF-20230726-02 - NW-00570](#)

Management Plan Goal 3 - Addressing Conjunctive Surface Water Management Issues - FY2023

Goal 3: Addressing conjunctive surface water management issues.

Objective 1: Participate in the regional water planning process by attending and participating in at least one (1) South Central Texas Regional Water Planning Group (Region L) meeting held during the fiscal year.

Performance Standard: The district will summarize within the annual report the dates of meetings of the South Central Texas Regional Water Planning Group attended by representatives of the district during the preceding fiscal year.

Related Programs:

1. [Program - PRG-8000 - Groundwater Resource Planning - FY2023](#)

Related Projects:

1. [PRJ-20238100.02 - Regional Water Planning Participation for FY2023](#)

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to the Objective:

Representatives of the district attended meetings of the South Central Texas Regional Water Planning Group (Region L) on the following dates: **November 3, 2022; February 2, 2023; May 4, 2023; August 3, 2023.**

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **FULL**

Supporting Information - Goal 3

List of hyperlinks to minutes of the meeting held by the South Central Texas Regional Water Planning Group (Region L) during the fiscal year

- <https://www.regionltexas.org/wp-content/uploads/2023/02/Region-L-Minutes-11.03.2022-Final-1.pdf>
- <https://www.regionltexas.org/wp-content/uploads/2023/05/Region-L-Minutes-2.2.2023.pdf>
- <https://www.regionltexas.org/wp-content/uploads/2023/08/Region-L-Minutes-5.4.2023.pdf>
- https://www.regionltexas.org/wp-content/uploads/2023/11/Region-L-Minutes-8.03.2023_Final.pdf

Management Plan Goal 4 - Addressing Natural Resource Issues - FY2023

Goal 4: Addressing natural resource issues which impact the use and availability of groundwater, and which are impacted by the use of groundwater.

Objective 1: Develop and maintain a program to monitor the water quality of at least twelve (12) water wells within the district per year.

Performance Standard: The district will summarize within the annual report 1) the number of wells monitored and 2) the water quality measurements collected during the preceding fiscal year.

Related Programs:

1. [Program - PRG-4000 - Groundwater Monitoring - FY2023](#)

Related Projects:

1. [PRJ-20234100.02 - Synoptic Aquifer Monitoring for FY2023](#)
2. [PRJ-20234100.04 - Baseline Water Quality Aquifer Monitoring for FY2023](#)
3. [PRJ-20234100.05 - Ad-Hoc Baseline Water Quality Sampling for FY2023](#)
4. [PRJ-20234100.07 - Annual Water Quality Assessment for FY2023](#)

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to the Objective:

The district collected 5 water quality field measurements and 1 water quality sample for lab analysis.

The district received 1 water quality lab report during the fiscal year.

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **PARTIAL**

Supporting Information - Goal 4

List of water quality field measurements collected during the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:WQFM

Record Search Results: 5

1. [WQFM-20230718.1135 - NW-00657](#)
2. [WQFM-20230726-01 - GW-00439](#)
3. [WQFM-20230726-01 - GW-00439](#)
4. [WQFM-20230726-02 - NW-00570](#)
5. [WQFM-20230726-03 - NW-00539](#)

List of water quality lab samples collected during the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:WQSI

Record Search Results: 1

1. [WQSI-20230718-01 - NW-00657](#)

List of water quality lab reports received during the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:WQLR

Record Search Results: 1

1. [WQLR-20230718.1145](#)

Management Plan Goal 5 - Addressing Drought Conditions - FY2023

Goal 5: Addressing drought conditions.

Objective 1: Review drought condition information related to the district and the surrounding region of Texas collected from the following website at least four meetings of the Board of Directors during the fiscal year:

<https://www.waterdatafortexas.org/drought/>.

Performance Standard: The district will summarize within the annual report the number of instances drought condition information was considered by the Board of Directors during the preceding fiscal year.

Related Programs:

1. [Program - PRG-4000 - Groundwater Monitoring - FY2023](#)

Related Projects:

1. [PRJ-20234100.01 - Monitor Drought Conditions for FY2023](#)

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to the Objective:

The board of directors of the district considered drought condition information during meetings held on the following dates: **October 17, 2022; April 17, 2023; July 17, 2023.**

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **PARTIAL**

Supporting Information - Goal 5

List of minutes of meeting of the district at which drought conditions were considered during the fiscal year

1. [Meeting Minutes - 20221017 - Board of Directors](#)
2. [Meeting Minutes - 20230417 - Board of Directors](#)
3. [Meeting Minutes - 20230717 - Board of Directors](#)

Management Plan Goal 6 - Addressing Conservation - FY2023

Goal 6: Addressing conservation, recharge enhancement, rainwater harvesting, precipitation enhancement, or brush control, where appropriate and cost-effective.

Objective 1: Promote conservation, rainwater harvesting, or brush control within Refugio County at least once during the fiscal year.

Performance Standard: The district will summarize within the annual report the number of instances the district promoted conservation, rainwater harvesting, or brush control during the preceding fiscal year.

Related Programs:

1. Program - PRG-2000 - Groundwater Conservation - FY2023

Related Projects:

1. PRJ-20232100.01 - Promote Conservation for FY2023
2. PRJ-20232100.02 - Conservation Education and Teacher Professional Development for FY2023

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to the Objective:

The district addressed and promoted conservation, recharge enhancement, rainwater harvesting, precipitation enhancement, or brush control by promoting related educational publications on the website of the district. On October 7, 2022, student water conservation camps were facilitated by staff of the University of Houston - Victoria. The camps were financially sponsored, in part, by the district.

On April 17, 2023, the Board of Directors of the district authorized the expenditure of up to \$5,000.00 for sponsorship of field trips by 4th and 5th grade students from Refugio County to the Wetland Education Center located in the INVISTA Plant Wetland for the purposes of promoting water conservation.

On May 5, 2023, the website of the district was updated to incorporate new promotions of groundwater conservation (<https://www.rgcd.org/groundwater-conservation>).

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **FULL**

Supporting Information - Goal 6

See: Meeting Minutes - 20230417 - Board of Directors

Management Plan Goal 7 - Addressing the Desired Future Conditions - FY2023

Goal 7: Addressing the desired future conditions adopted by the district under Section 36.108.

Objective 1: Develop and maintain a program to monitor the water level of at least twelve (12) water wells within the district per year.

Performance Standard: The district will summarize within the annual report 1) the number of wells monitored and 2) the water level measurements collected during the preceding fiscal year.

Objective 2: Analyze aquifer monitoring information to evaluate achievement of the desired future conditions of the district based on information available during the fiscal year.

Performance Standard: The district will summarize within the annual report 1) the aquifer monitoring information and 2) the conclusions regarding the achievement of the desired future conditions of the district during the preceding fiscal year.

Related Programs:

1. Program - PRG-4000 - Groundwater Monitoring - FY2023
2. Program - PRG-8000 - Groundwater Resource Planning - FY2023

Related Projects:

1. PRJ-20234100.02 - Synoptic Aquifer Monitoring for FY2023
2. PRJ-20234100.03 - Continuous Water Level Monitoring for FY2023
3. PRJ-20234100.06 - Annual Water Level Assessment for FY2023
4. PRJ-20234200.01 - Monitoring Network Assessment and Improvement Project for FY2023
5. PRJ-20238100.01 - GMA 15 Joint Planning for 3rd Planning Cycle in FY2023

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to Objective 1:

The district collected 10 separate water level measurements from water wells within Refugio County during the fiscal year.

The average water level of wells measured during the fiscal year was 30 feet below the surface.

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **PARTIAL**

Discussion of Information relevant to Assessing the Performance of the District during the Fiscal Year relative to Objective 2:

The average water level of wells measured in year 2000 was 25 feet below the surface.

The average water level of wells measured in calendar year 2022 was 28 feet below the surface.

The average water level of wells measured in calendar year 2023 was 27 feet below the surface.

The district, based on the report developed by Dr. Young of Intera titled *Application of Geostatistical Techniques to Interpret Measured 2022 Water Levels*, estimates the following changes in water levels within the district:

- 5.2 feet of change in water levels (i.e., drawdown) in the Chicot Aquifer between year 2000 and year 2022,
- 4.2 feet of change in water levels (i.e., drawdown) in the Evangeline Aquifer between year 2000 and year 2022, and
- 4.1 feet of combined change in water levels (i.e., in the Chicot and Evangeline Aquifers between year 2000 and year 2022.

The desired future condition for Groundwater Management Area 15 is expressed as a maximum drawdown between January 2000 and December 2080. The county-specific desired future condition for Refugio County is "5 feet of drawdown of the Gulf Coast Aquifer System."

Based on water level trends within Refugio County, the district concludes that the condition of the Gulf Coast Aquifer within Refugio County is in compliance with the district's desired future condition.

Assessment of Achievement

Achievement Level of the Objective for the Fiscal Year: **FULL**

Supporting Information - Goal 7

List of water level measurements collected during the fiscal year

Record Search Syntax: (intitle:20230* OR intitle:20221*) AND intitle:WLM

Record Search Results: 10

1. WLM-20230310-01 - NW-00539
2. WLM-20230310-02 - NW-00570
3. WLM-20230310-03 - GW-00439
4. WLM-20230310-04 - GW-00234
5. WLM-20230425-01 - GW-00124
6. WLM-20230425-02 - GW-00079
7. WLM-20230718-01 - NW-00657
8. WLM-20230726-01 - GW-00439
9. WLM-20230726-02 - NW-00570
10. WLM-20230726-03 - NW-00539

Table: Water Level Measurements Collected during Fiscal Year

Database Query Syntax: "Measurement Date" > '2022-09-30' and "Measurement Date" < '2023-10-01'

GCD Source Document ID	GCD Water Well ID	Measurement Date	Parameter Measurement
WLM-20230310-01	NW-00539	3/10/2023	25
WLM-20230310-02	NW-00570	3/10/2023	23
WLM-20230310-03	GW-00439	3/10/2023	14
WLM-20230310-04	GW-00234	3/4/2023	49
WLM-20230425-01	GW-00124	4/25/2023	42
WLM-20230425-02	GW-00079	4/25/2023	23
WLM-20230718-01	NW-00657	7/18/2024	56
WLM-20230726-01	GW-00439	7/26/2023	15
WLM-20230726-02	NW-00570	7/26/2023	29
WLM-20230726-03	NW-00539	7/26/2023	26
Average:			30

Table: Water Level Measurements Collected during Calendar Year 2000

Database Query Syntax: "Measurement Date" > '1999-12-31' and "Measurement Date" < '2001-01-01'

GCD Water Well ID	Measurement Date	Parameter Measurement
GW-00079	2/21/2000	29
GW-00085	2/21/2000	29
GW-00124	2/21/2000	36
GW-00235	2/21/2000	23
GW-00370	2/21/2000	18
NW-00475	2/21/2000	16
Average:		25

Table: Water Level Measurements Collected during Calendar Year 2022

Database Query Syntax: "Measurement Date" > '2021-12-31' and "Measurement Date" < '2023-01-01'

GCD Water Well ID	Measurement Date	Parameter Measurement
NW-00539	2/23/2022	24
GW-00234	2/22/2022	47
GW-00124	2/22/2022	37
NW-00340	2/22/2022	36
NW-00474	2/22/2022	26
GW-00085	2/22/2022	31
GW-00445	2/23/2022	21
GW-00446	2/23/2022	26
GW-00447	2/23/2022	29
GW-00448	2/23/2022	28
GW-00439	2/23/2022	13
NW-00570	2/23/2022	22
Average:		28

Table: Water Level Measurements Collected during Calendar Year 2023

