



Board Meeting  
&  
Workshop

Clearwater Underground Water Conservation District  
700 Kennedy Court  
Belton, Texas

Wednesday  
August 9, 2023  
1:30 p.m.

**Clearwater Underground Water Conservation District  
Board Members**

**Leland Gersbach, Director Pct. 1  
President**

7872 Hackberry  
Holland, TX 76534  
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E-mail: [lgersbach@cuwcd.org](mailto:lgersbach@cuwcd.org)

Work: Brockway, Gersbach, Franklin  
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Temple, TX 76504  
Phone: 254-773-9907  
Fax: 254-773-1570

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**Gary Young, Director Pct. 2  
Secretary**

1314 Creek View  
Salado, TX 76571  
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**Jody Williams, Director Pct. 3**

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E-mail: [jwilliams@cuwcd.org](mailto:jwilliams@cuwcd.org)

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**Scott Brooks, Director Pct. 4**

425 Mercy Ranch Rd.  
Florence, TX 76527  
Phone: 254-226-4000  
E-mail: [sbrooks@cuwcd.org](mailto:sbrooks@cuwcd.org)

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**Jim Brown, Director At-Large**

1350 Mission Trail  
Salado, TX 76571  
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# Agenda

**NOTICE OF THE MEETING OF THE  
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT  
August 9, 2023**

Notice is hereby given that the above-named Board will hold a Workshop and Board meeting on Wednesday, August 9, 2023, beginning at 1:30 p.m., in the Clearwater UWCD Board Room located at 700 Kennedy Court, Belton, Texas. The following items of business will be discussed<sup>1</sup>.

**Workshop:**

1. Receive update related to the current drought conditions and curtailments in place.
2. Receive presentation on the WCID #1 ASR proposed project.
3. Receive update on the pending amendment needs to the Ground Management Plan per GMA8 changes to the DFC in Round 3.
4. Receive update on the pending district rule changes required per 88<sup>th</sup> Legislative requirements for GCDs.
5. Discuss and review items of interest concerning the draft FY2024 budget.

**Board Meeting:**

1. Invocation and Pledge of Allegiance.
2. Public comment<sup>2</sup>.
3. Approve minutes of July 12, 2023, Board meeting.
4. Discuss, consider, and take appropriate action, if necessary, to accept the monthly financial report for July 2023 (FY23) as presented.
5. Discuss, consider, and take appropriate action, if necessary, to accept the monthly investment fund account report for July 2023 (FY23) as presented.
6. Discuss, consider, and take appropriate action if necessary to participate in the ASR pilot project with WCID#1.
7. Discuss, consider, and take appropriate action, if necessary, to approve the FY23 line-item budget amendments as requested.
8. Discuss, consider, and take appropriate action, if necessary, to set the preliminary tax rate for tax year 2023 on the proposed budget for FY24.
9. Discuss, consider, and take appropriate action, if necessary, to set the public hearing date and adoption of the FY24 budget.
10. Discuss, consider, and take appropriate action if necessary to approve a request to waive the Groundwater Availability Certification requirement, to conduct a modified groundwater availability assessment by the District for the purpose of subdividing Bell CAD Property ID:73492 @ 17.0-acres into four tracts owned by Michael Linnemann.
11. Discuss, consider, and take appropriate action if necessary to approve a request to waive the Groundwater Availability Certification requirement, to conduct a modified groundwater availability assessment by the District for the purpose of subdividing Bell CAD Property ID:237622 @ 10.1-acres, owned by Session Harrell & Amber Dankert, into one tract at approximately 4.5 acres and combine the remanent tract of 5.6 acres into the adjacent tract Property ID: 103428 112.085 acres owned by UE WINIX Stinnett Mill LLC, represented by Donny Ringler.
12. Continue Public Hearing on the following application:  
Discuss, consider, and take appropriate action, if necessary, on a proposed drilling permit for a new well for the University of Mary Hardin Baylor submitted on June 20, 2023, for a proposed amount not to exceed 64.4 acre-feet or 20,984,832 gallons per year for irrigation use only, completed in the Hosston (Lower) Layer of the Trinity Aquifer and located in the Belton Lake Management Zone described in District Rule 7.1 and limited to a maximum 4-inch column pipe on a 28.12-acre tract in accordance with District Rule 9.5 and located at Latitude 31.069169°/Longitude -97.472680° at the N. W. corner of W. Martin Luther King Junior Ave and Nolan Creek, Belton, TX. No groundwater production can be authorized with this proposed permit.
13. General Manager's report concerning office management and staffing related to District Management Plan<sup>3</sup>.
14. Receive monthly staff report and possible consideration and Board action on the following<sup>3</sup>:
  - a. Drought Status reports,
  - b. Education Outreach update,
  - c. Monitoring Well reports,
  - d. Rainfall report,
  - e. Well Registration update.
  - f. Aquifer Status and Non-exempt Monthly Well Production reports
15. Director comments and reports<sup>3</sup>.
16. Discuss agenda items for the next meeting.
17. Set time and place for the next meeting.
18. Adjourn.

Dated the 4th day of August 2023

Leland Gersbach, Board President

By:   
Dirk Aaron, Asst. Secretary

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2023 AUG - 4 A 9:49  
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CO. CLERK DEPT. CO. TX

Agenda items may be considered, deliberated, and/or acted upon in a different order than set forth above.

The Clearwater Underground Water Conservation District is committed to compliance with the Americans with Disabilities Act (ADA). Reasonable accommodation and equal opportunity for effective communications will be provided upon request. Please contact the District office at 254-933-0120 at least 24 hours in advance if accommodation is needed.

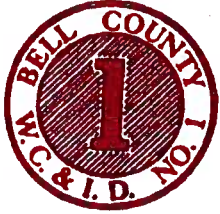
<sup>1</sup>During the meeting, the Board reserves the right to go into executive session for any of the purposes authorized under Chapter 551 of the Texas Government Code, for any item on the above agenda or as otherwise authorized by law.

<sup>2</sup>Citizens who desire to address the Board on any matter may sign up to do so prior to this meeting. Public comments will be received during this portion of the meeting or on a specific agenda item. Please limit comments to 3 minutes. No discussion or final action will be taken by the Board except as authorized by section 551.042 of the Government Code.

<sup>3</sup>No formal action will be taken by the Board on these agenda items. These items are on the agenda to provide the District's staff, Public Task Force Committees, and Directors with an opportunity to bring to the public's and each other's attention important activities and issues pertinent to the management of groundwater within the District, including, but not limited to, current events in the District involving groundwater, wells, or District permittees, state or regional developments related to water management, and activities of the staff, Public Advisory Committee, and Directors. Substantive deliberation and formal action on any of these issues will be conducted pursuant to a specific item on a future agenda.


**Workshop Item: #2**  
**ASR Study**

# BELL COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 1



P.O. Box 43  
201 S. 38TH ST.  
KILLEEN, TX 76540-0043  
(254) 501-9243  
(254) 519-4261 FAX  
WWW.WCID1.ORG

TO: Killeen Economic Development Corporation

FROM:  Ricky Garrett P.E., General Manager  
Bell County Water Control & Improvement District #1

SUBJECT: Funding request in support of Fort Cavazos ASR Study

DATE: August 3, 2023

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Bell County Water Control & Improvement District #1 (WCID 1) endorses Aquifer Storage and Recovery (ASR) as a viable long term water supply initiative for Bell County. WCID 1 participated in the recent county-wide ASR feasibility research project conducted by Intera Incorporated and was facilitated by Judge Blackburn and Bell County along with Clearwater Underground Water Conservation District Manager, Dirk Aaron. Fort Hood participated through WCID 1 to gauge the feasibility of ASR for the Military Reservation. While the feasibility of ASR for the wholesale needs of WCID 1 wasn't viable, the desktop research conducted on behalf of the Ft. Cavazos site MAY be feasible. To find out, a proposal was solicited from Intera Incorporated to conduct the necessary field work including test wells and geological study to determine a more exact scope of injection and storage wells necessary to meet their resiliency objectives.

The cost for this work is \$600,000. Fort Cavazos has \$200,000 ear-marked for this effort and WCID 1 has agreed to contribute \$200,000. There has not been extensive aquifer study in this part of the county. The science (findings) for this work will provide insight for future potential ASR projects that might be pursued by others in western Bell County as an additional, resilient, drought proof source of water.

Bell County Water Control & Improvement District #1 is seeking \$200,000 in support of field investigation work by Intera Incorporated necessary to determine the viability of Aquifer Storage and Recovery on behalf of Fort Cavazos and others in west Bell County who choose to pursue this option in the future.



**INTERA Incorporated**  
9600 Great Hills Trail, Suite 300W  
Austin, Texas 78759  
Telephone: 512 425 2000  
Fax: 512 425 2099

March 3, 2023

Mr. Brian Dosa  
Director of Public Works  
Bldg. 4612  
Fort Hood, TX 76544

**RE: Aquifer Storage and Recovery Field Testing Program for Fort Hood**

Dear Mr. Dosa,

INTERA Incorporated (INTERA) is pleased to submit the enclosed Statement of Work for performing an aquifer storage and recovery field testing program for Fort Hood.

Should you have any questions concerning the enclosed Statement of Work, please call me at (512) 506-1230.

Sincerely,

Neil Deeds  
Principal Engineer, Vice President

cc: Steve Young  
Timi Dutchuk



# 1 Objectives

This proposal is to perform aquifer storage and recovery (ASR) field testing services on Fort Hood, in an area just north of Camp Arrowhead near Nolan Road. The objective of the field testing is to determine whether the Lower Trinity Aquifer is a suitable storage zone for an ASR well field on Fort Hood. The focus of the testing is to determine the hydraulic properties of the aquifer, but important information about the aquifer thickness and the static water level will also be determined during testing.

## 2 Proposed Tasks

### 2.1 Project Management and Coordination

INTERA will meet in person with Fort Hood staff three times during the project, including a kickoff meeting, a site visit, and a final meeting where the findings and recommendations are presented. INTERA's Neil Deeds will serve as project manager, and Steve Young will lead aquifer testing and analysis.

### 2.2 Permitting

INTERA will obtain required drilling permits from Clearwater Underground Water Conservation District. In addition, INTERA will coordinate closely with Fort Hood personnel to get the necessary clearance associated with environmental impacts or other requirements for drilling activities.

### 2.3 Health and Safety

INTERA will develop a health and safety plan, and work with Fort Hood personnel to make sure that INTERA's plan complies with any requirements specific to work on Fort Hood. INTERA's subcontractors are required to report their health and safety record, and the driller's will provide that information to INTERA as part of the subcontracting process.

### 2.4 Field Activities

#### 2.4.1 Well Drilling and Construction

Two wells will be drilled as part of the characterization effort. The first well is a pumping well, while the second well is a monitoring well. Both wells will be drilled to about 1,000 feet, and we expect the thickness of the Lower Trinity to be about 100 feet. The wells will be constructed to meet the specific requirements from CUWCD meant to prevent comingling between formations. Drilling activities will include a geophysical log of one of the wells to allow for interpretation of aquifer formation tops and bottoms.

INTERA will provide observation services during drilling, and will keep in close communication with Fort Hood personnel as drilling activities proceed.







### 2.4.2 Aquifer Testing

A temporary pump will be set in the pumping well, and both pumping well and the monitor well will be instrumented with a piezometer for measuring water levels. A four-hour specific capacity test will be performed to estimate the maximum sustainable pumping rate of the well. After allowing water levels to recover overnight, a 36-hour aquifer test will then be performed at a sustainable rate.

INTERA will observe the aquifer testing and analyze the test results to determine aquifer properties.

### 2.4.3 Potential Well Plugging

Depending on the results from aquifer testing, the wells may be plugged and abandoned. If hydraulic testing is favorable, Fort Hood may choose to keep the wells active as monitor wells for future ASR activities.

## 2.5 Reporting

INTERA will provide a technical memo summarizing the findings of the field testing program. The memo will include recommendations on whether the Lower Trinity is a viable storage zone for an ASR project.

## 3 Cost and Schedule

The estimated cost of the project is \$525,400. Task breakdown is shown below.

Task	Description	Cost
1	Project Management and Coordination	\$ 15,400
2	Permitting	\$ 8,100
3	Health and Safety Plan and Coordination	\$ 3,200
4.1	Field Activities: Well Drilling and Construction	\$ 406,400
4.2	Field Activities: Aquifer Testing	\$ 80,900
4.3	Field Activities: Plugging	\$ 30,000
5	Reporting	\$ 14,200
	<b>Total</b>	<b>\$ 558,200</b>

The estimated duration of the study is 12 weeks from the notice to proceed. This estimate assumes that the driller can mobilize within 4 weeks of notice to proceed.



**Workshop Item: 5  
Proposed FY24 Budget  
Based on No-New-Revenue**

**August 9, 2022  
FY24 Budget**

**Board Meeting  
August 9, 2023**

**Workshop Item: #5  
FY24 Budget Development**

**Workshop Item #5:**

Review items of interest concerning the **FY2024** budget development process.

The proposed FY24 budget reflects **\$837,331.00** from property taxes if 100% collection rate. The fund balance at the close of **FY23** is estimated to be **\$941,410.00** (which includes an anticipated return to fund balance of **\$60,000.00**). This is only an estimate and very preliminary.

The anticipated budget being proposed by staff shows the District can maintain current services and protect fund balance.

The property values per the attached “**2023 Certified Taxable Values**” from the Tax Appraisal District of Bell County (June 29, 2023) is **\$35,300,611,496** after exemptions. This taxable is separated by Net Taxable Property @ **\$34,076,944,957.00** and Tax on New Property @ **\$1,223,666,539.00**. The following budget is based on the No-New-Revenue Rate (0.002372/\$100) which has been determined by the tax appraisal district and the enclosed “form 50-856” 2023 Tax Rate Calculation Worksheet for Water Districts, see Page 10 Section 8: Total-Tax-Rate.

This is a budget framework based mostly on current costs of administration, salaries and benefits, operating expenses, research, proposed studies, and cloud-based monitor well enhancements. Additions to this draft include one new staffer and funds needed to update the District Headquarters.

This budget does not account for the unknown cost to onboard the District into the new facility and the new boardroom.

**Studies:**

- Baylor University: (AJ)
  - Karst connectivity study (AJ-2<sup>nd</sup> yr.) for the Salado Spring Shed. **\$ 20,000.00**
- Baylor University: (Elinor Muri)
  - Assessing Reservoir Impacts on Groundwater in Central Texas **\$ 33,500.00**
- Monitor Well Program Enhancement with Eno Scientific **\$ 20,000.00**

**Standard Efforts:**

- LRE 3-D model enhancement **\$ 5,000.00**
  - (annual calibration and new well source aquifer designations).
- Maintain current equipment monitor wells and transition **\$ 10,000.00**
  - Funds necessary to repair/convert recorder wells as needed.
  - Equipment maintenance and repairs for Wellntel equipment.

**Cooperative Opportunities:**

- BELCOR RHCP Karst Coalition as described in the 5-year ILA with Bell County
- GM is ex-officio as the Project Manager per the ILA,
- Scott Brooks will represent the District on Committee.
- BELCOR RHCP is 13 entities and District is Tier I. **\$ 17,355.00**

**Technology & Analytics:**

- LRE DMS Hosting fees and System Maintenance \$ 2,700.00
- LRE DMS Enhancements \$ 25,500.00
  - Signal Fire Data Capture
  - Dashboard Enhancements for analytics and additional functionality
  - 3-D Modeling Calibration (Annual)
- Engineer Austin computer sustainment & hosting of website \$ 8,100.00

**Legal:**

- ESA \$ 15,000.00
- General Rules & Accountability: \$ 10,000.00
- Legislative Research/Analysis: \$ 10,000.00
- Legislative Session: \$ 0.00
- GMA/DFC/MAG Joint Planning Support: \$ 10,000.00

**Building Management needs, and maintenance:**

- Building condition and review (Replace carpet, outdoor painting). \$ 15,000.00
- Building maintenance areas (lawn, internal repairs as needed). \$ 8,000.00
- Onboarding to the new facility upon completion by Bell County. **TBD**

**Staffing salaries & benefits:**

- 3.5% COLA is included.
- Assistant General Manager Position is included.
- Increase to 3 staff members for Health insurance (employee only). \$ 45,204.00
  - Premium for each staff member is \$ 822.31 per month
- Increase in for 2 staff members with health insurance stipend. \$ 15,600.00
  - Stipend is for 2 staff members of \$500 to \$650 per month

**Changes to calculations and notices were effective starting in 2020 and required for FY2024.**

- *No-New-Revenue rate, instituted in 2020 by the Texas Legislature*
- *Voter Approval rate is capped at 3.5%*
- *Truth in Taxation Certified Estimate* might be final by – *August*
- *July 20<sup>th</sup>* – officer (Chief Appraiser) submitted certified rates to all governing bodies in Bell Co.

CUWCD must adopt our tax rate by Sept 30<sup>th</sup> or 60-days after certification, if the tax rate exceeds the voter approval rate (over 3.5% of the no-new revenue rate) - we must adopt that rate 71-days before the next uniform election date (2023 General Election Date is November 7<sup>th</sup>). These are facts associated with the 2020 taxing regulations.

**GM Recommends & Requests the following:**

- ✓ The Board continue your annual pursuit of the no-new revenue rate plus the additional review for new value property. (see attached)
- ✓ That we hold fast to the benchmark dates set for July and August so that staff can meet “truth in taxation” requirements prior to **September 1, 2024.**

Please note that we will again have a board meeting set for August 23<sup>rd</sup> for the expressed purpose to conduct the required public hearing to set the **FY24** budget and set the corresponding tax rate for tax year **2023**.

**Draft Budget  
FY24**

**Clearwater Underground Water Conservation  
Profit & Loss Budget vs. Actual  
October 2022 through July 2023**

**DRAFT**

7:37 AM  
08/04/2023

	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
40005 · Application Fee Income	0.00	5,642.50	50,000.00	50,000.00	-44,357.50	50,000.00
40007 · Administrative Fees	0.00	250.00	0.00	0.00	250.00	500.00
40010 · Bell CAD Current Year Tax	3,201.05	776,050.82	816,578.00	816,578.00	-40,527.18	837,331.00
40015 · Bell CAD Delinquent Tax	676.71	5,850.81	10,000.00	10,000.00	-4,149.19	10,000.00
40020 · Interest Income	5,837.31	49,970.05	1,000.00	1,000.00	48,970.05	60,000.00
40030 · Transport Fee Income	0.00	1,353.87	1,500.00	1,500.00	-146.13	1,500.00
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>9,715.07</b>	<b>839,118.05</b>	<b>879,078.00</b>	<b>879,078.00</b>	<b>-39,959.95</b>	<b>959,331.00</b>
<b>Gross Profit</b>	<b>9,715.07</b>	<b>839,118.05</b>	<b>879,078.00</b>	<b>879,078.00</b>	<b>-39,959.95</b>	<b>959,331.00</b>
<b>Expense</b>						
<b>50000 · Administrative Expenses</b>						
50100 · Audit	0.00	8,400.00	8,500.00	8,500.00	-100.00	8,200.00
50200 · Conferences & Prof Development	0.00	3,063.75	4,000.00	4,000.00	-936.25	6,500.00
50250 · Contingency Fund	0.00	0.00	61,545.00	24,718.84	-24,718.84	47,175.00
<b>50300 · Director Expenses</b>						
50305 · At Large	405.00	405.00	1,500.00	1,500.00	-1,095.00	1,500.00
50310 · Pct. 1	0.00	0.00	1,500.00	1,500.00	-1,500.00	1,500.00
50315 · Pct. 2	405.00	405.00	1,500.00	1,500.00	-1,095.00	1,500.00
50320 · Pct. 3	405.00	405.00	1,500.00	1,500.00	-1,095.00	1,500.00
50325 · Pct. 4	405.00	405.00	1,500.00	1,500.00	-1,095.00	1,500.00
<b>Total 50300 · Director Expenses</b>	<b>1,620.00</b>	<b>1,620.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>-5,880.00</b>	<b>7,500.00</b>
<b>50400 · Director Fees</b>						
50405 · At Large	150.00	1,050.00	2,550.00	2,550.00	-1,500.00	2,550.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00	2,550.00
50415 · Pct. 2	300.00	1,800.00	2,550.00	2,550.00	-750.00	2,550.00

NOTES

**.002372 No New Revenue**

	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget	
50420 · Pct. 3	150.00	1,500.00	2,550.00	2,550.00	-1,050.00	2,550.00	
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00	2,550.00	
<b>Total 50400 · Director Fees</b>	<b>600.00</b>	<b>4,350.00</b>	<b>12,750.00</b>	<b>12,750.00</b>	<b>-8,400.00</b>	<b>12,750.00</b>	
50500 · Dues & Memberships	0.00	3,788.00	4,000.00	4,000.00	-212.00	5,000.00	
50550 · Election Expense	0.00	0.00	5,000.00	5,000.00	-5,000.00	0.00	
<b>50600 · GMA 8 Expenses</b>							
50605 · Technical Committee	0.00	1,522.50	5,000.00	5,000.00	-3,477.50	5,000.00	
50610 · Administration	0.00	18.17	2,500.00	2,500.00	-2,481.83	2,500.00	
<b>50615 · GAM Development</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,000.00</b>	<b>year 1 of 3</b>
<b>Total 50600 · GMA 8 Expenses</b>	<b>0.00</b>	<b>1,540.67</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>-5,959.33</b>	<b>29,500.00</b>	
50700 · Meals	155.62	342.96	1,000.00	1,000.00	-657.04	1,000.00	
50800 · Mileage Reimbursements	0.00	1,226.25	5,000.00	5,000.00	-3,773.75	5,000.00	
50900 · Travel & Hotel	758.67	3,617.76	5,175.00	5,175.00	-1,557.24	5,175.00	
<b>Total 50000 · Administrative Expenses</b>	<b>3,134.29</b>	<b>27,949.39</b>	<b>121,970.00</b>	<b>85,143.84</b>	<b>-57,194.45</b>	<b>127,800.00</b>	
<b>52000 · Salary Costs</b>							
52005 · Administrative Assistant	4,830.00	48,300.00	57,960.00	57,960.00	-9,660.00	59,989.00	3.5%
52010 · Educational Coord/Support Tech	4,312.50	43,125.00	51,750.00	51,750.00	-8,625.00	53,561.00	3.5%
52015 · Manager	8,625.00	86,250.00	103,500.00	103,500.00	-17,250.00	107,123.00	3.5%
<b>52016 · Assistant General Manager</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>New Hire</b>
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00	4,500.00	
52025 · Office Assistant/Field Tech	4,053.75	40,537.50	48,645.00	48,645.00	-8,107.50	50,348.00	3.5%
52040 · Health Insurance	2,045.01	26,868.98	34,525.00	34,525.00	-7,656.02	45,204.00	
52045 · Payroll Taxes & Work Comp	1,745.83	17,413.10	26,636.00	26,636.00	-9,222.90	27,552.00	
52050 · Retirement	889.83	8,898.30	11,986.00	11,986.00	-3,087.70	12,399.00	
52055 · Payroll Expenses	46.65	410.21	425.00	425.00	-14.79	565.00	
52060 · Freshbenies	44.00	440.00	528.00	528.00	-88.00	792.00	
<b>Total 52000 · Salary Costs</b>	<b>26,592.57</b>	<b>272,243.09</b>	<b>340,455.00</b>	<b>340,455.00</b>	<b>-68,211.91</b>	<b>437,033.00</b>	
<b>53000 · Operating Expenses</b>							
53010 · Bank Service Charges	0.00	10.00	350.00	350.00	-340.00	350.00	
53020 · Advertisement	0.00	2,410.25	4,000.00	4,000.00	-1,589.75	4,000.00	

**NOTES**

	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget
53030 · Appraisal District	0.00	5,830.50	9,000.00	9,000.00	-3,169.50	9,000.00
53100 · Clearwater Studies						
53105 · Trinity Studies						
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00	0.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run	32,634.45	48,908.45	74,000.00	84,077.25	-35,168.80	0.00
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	0.00	12,600.00	12,600.00	-12,600.00	0.00
<b>Total 53105 · Trinity Studies</b>	<b>32,634.45</b>	<b>48,908.45</b>	<b>90,600.00</b>	<b>100,677.25</b>	<b>-51,768.80</b>	<b>0.00</b>
53110 · Edwards BFZ Studies						
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00	0.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	20,000.00	20,000.00	20,000.00	0.00	36,675.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	5,000.00	5,000.00	-5,000.00	0.00
<b>Total 53110 · Edwards BFZ Studies</b>	<b>0.00</b>	<b>20,000.00</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>-9,000.00</b>	<b>36,675.00</b>
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species						
53120.1 · Coalition	0.00	0.00	15,000.00	17,355.00	-17,355.00	17,355.00
53120.2 · Reimbursable Order	0.00	0.00	0.00	0.00	0.00	0.00
53120.3 · 4(d) rule	0.00	0.00	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 53120 · Endangered Species</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>17,355.00</b>	<b>-17,355.00</b>	<b>17,355.00</b>
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00	0.00
53130 · General Consulting						
53130.1 · DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00	7,500.00
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00	0.00

**NOTES**

Baylor (AJ/Muir)

BelCor RHCP ILA



	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget	NOTES
53130.4 · Investigations	7,250.00	13,361.50	8,000.00	13,361.50	0.00	8,000.00	
53130.5 · Geo Logging	0.00	0.00	5,000.00	5,000.00	-5,000.00	5,000.00	
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00	0.00	
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00	0.00	
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total 53130 · General Consulting</b>	<b>7,250.00</b>	<b>13,361.50</b>	<b>20,500.00</b>	<b>25,861.50</b>	<b>-12,500.00</b>	<b>20,500.00</b>	
53135 · Monitor Well Construction	0.00	10,398.26	0.00	10,398.26	0.00	20,000.00	
53140 · Monitor Wells Expenses	0.00	4,758.90	5,000.00	8,882.90	-4,124.00	10,000.00	Well Maintenance
53141 · Weather Station Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00	2,000.00	
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00	0.00	
53150 · Water Quality	446.73	3,642.18	4,500.00	4,500.00	-857.82	4,500.00	
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00	5,000.00	LRE
<b>Total 53100 · Clearwater Studies</b>	<b>40,331.18</b>	<b>101,069.29</b>	<b>171,600.00</b>	<b>203,674.91</b>	<b>-102,605.62</b>	<b>116,030.00</b>	
<b>53200 · Spring Flow Gage System</b>							
53205 · Op. & Maintenance	0.00	0.00	16,377.00	16,377.00	-16,377.00	16,377.00	
53210 · Installation	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total 53200 · Spring Flow Gage System</b>	<b>0.00</b>	<b>0.00</b>	<b>16,377.00</b>	<b>16,377.00</b>	<b>-16,377.00</b>	<b>16,377.00</b>	
<b>53300 · Computer Consulting</b>							
53305 · Enhancements - Data Base	0.00	2,324.00	6,200.00	6,200.00	-3,876.00	20,500.00	LRE
53306 · Hosting - Data Base	0.00	288.00	2,000.00	2,000.00	-1,712.00	500.00	LRE
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00	0.00	LRE
53311 · Hosting - Website	25.00	225.00	0.00	300.00	-75.00	300.00	Eng Austin
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00	0.00	Eng Austin
53315 · IT Network Sustainment	650.00	6,300.00	5,400.00	7,800.00	-1,500.00	7,800.00	Eng Austin
53317 · Management Tool Sustainment	0.00	0.00	1,500.00	1,500.00	-1,500.00	2,200.00	LRE
<b>Total 53300 · Computer Consulting</b>	<b>675.00</b>	<b>9,137.00</b>	<b>15,100.00</b>	<b>17,800.00</b>	<b>-8,663.00</b>	<b>31,300.00</b>	
53400 · Computer Licenses/Virus Prtctn	159.00	1,282.50	1,500.00	1,908.00	-625.50	1,908.00	
53450 · Computer Repairs and Supplies	0.00	0.00	2,000.00	2,000.00	-2,000.00	2,000.00	
53500 · Computer Software & Hardware	0.00	2,658.89	5,000.00	5,000.00	-2,341.11	5,000.00	
53550 · Copier/Scanner/Plotter	486.56	4,865.60	6,000.00	6,000.00	-1,134.40	6,350.00	New Copier lease/upgrade

	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget
<b>53600 · Educational Outreach/Marketing</b>						
53603 · Sponsorships	0.00	7,526.16	8,500.00	7,526.16	0.00	8,000.00
53605 · Event Cost	0.00	3,738.45	2,500.00	4,738.45	-1,000.00	5,000.00
53615 · Promotional Items	0.00	1,584.00	5,000.00	5,000.00	-3,416.00	5,000.00
53620 · Supplies & Equipment	0.00	740.99	4,500.00	3,235.39	-2,494.40	2,500.00
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 53600 · Educational Outreach/Marketing</b>	<b>0.00</b>	<b>13,589.60</b>	<b>20,500.00</b>	<b>20,500.00</b>	<b>-6,910.40</b>	<b>20,500.00</b>
53650 · Furniture & Equipment	581.99	-148.70	2,500.00	2,500.00	-2,648.70	2,500.00
<b>53700 · Legal</b>						
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	10,000.00	10,000.00	-10,000.00	15,000.00
53703 · General (rules/accountability)	3,634.00	21,720.50	10,000.00	21,720.50	0.00	10,000.00
53704 · Legislative Research/Analysis	0.00	2,436.00	2,500.00	2,500.00	-64.00	5,000.00
53705 · Legislative Services	5,833.33	29,166.65	35,000.00	35,000.00	-5,833.35	0.00
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00	10,000.00
<b>Total 53700 · Legal</b>	<b>9,467.33</b>	<b>53,323.15</b>	<b>67,500.00</b>	<b>79,220.50</b>	<b>-25,897.35</b>	<b>40,000.00</b>
53720 · Office Supplies	0.00	2,687.30	3,500.00	3,500.00	-812.70	4,500.00
<b>53730 · Permit Reviews</b>						
53731 · Geoscience	1,530.00	20,538.76	25,000.00	25,000.00	-4,461.24	25,000.00
53732 · Legal Evaluation	0.00	4,901.00	25,000.00	25,000.00	-20,099.00	25,000.00
<b>Total 53730 · Permit Reviews</b>	<b>1,530.00</b>	<b>25,439.76</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>-24,560.24</b>	<b>50,000.00</b>
53740 · Postage	0.00	1,907.84	2,875.00	2,875.00	-967.16	2,875.00
53750 · Printing	0.00	1,041.12	2,500.00	2,421.49	-1,380.37	2,500.00
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00	20,000.00
53780 · Subscriptions	34.13	910.25	900.00	978.51	-68.26	1,200.00
53785 · Mobile Classroom Expense	8.65	8.65	2,000.00	2,000.00	-1,991.35	2,000.00
53790 · Vehicle Expense	269.43	2,518.47	5,600.00	5,600.00	-3,081.53	5,600.00
<b>Total 53000 · Operating Expenses</b>	<b>53,543.27</b>	<b>228,541.47</b>	<b>408,802.00</b>	<b>455,705.41</b>	<b>-227,163.94</b>	<b>343,990.00</b>

**NOTES**

	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget	
<b>54000 - Facility Costs</b>							
<b>54100 - Insurance</b>							
54101 - Liability	0.00	2,020.76	2,400.00	2,100.00	-79.24	2,431.00	
54102 - Property	0.00	2,094.26	2,220.00	2,220.00	-125.74	2,494.00	
54103 - Surety Bonds	0.00	1,240.00	1,000.00	1,300.00	-60.00	1,300.00	
54104 - Worker's Comp	0.00	905.52	1,100.00	1,100.00	-194.48	1,000.00	
54105 - Liability - Vehicle	0.00	849.66	1,250.00	1,250.00	-400.34	175.00	
54106 - Liability - Cyber Security	0.00	0.00	0.00	0.00	0.00	1,123.00	
<b>Total 54100 - Insurance</b>	0.00	7,110.20	7,970.00	7,970.00	-859.80	8,523.00	
54200 - Building Repairs/Maintenance	3.48	4,828.33	8,000.00	8,000.00	-3,171.67	23,000.00	Maint./Upgrades to facility
54300 - Janitorial Service	400.00	4,460.00	6,000.00	6,000.00	-1,540.00	6,000.00	
54400 - Janitorial Supplies	42.61	486.24	750.00	750.00	-263.76	1,000.00	
54500 - Lawn Maintenance/Service	450.00	2,250.00	3,000.00	3,000.00	-750.00	3,000.00	
54600 - Security	29.95	299.50	375.00	375.00	-75.50	375.00	
<b>Total 54000 - Facility Costs</b>	926.04	19,434.27	26,095.00	26,095.00	-6,660.73	41,898.00	
<b>55000 - Utilities</b>							
55200 - Electricity	0.00	1,398.18	2,500.00	2,500.00	-1,101.82	2,500.00	
55300 - Internet	0.00	1,084.50	2,900.00	2,900.00	-1,815.50	1,350.00	
55400 - Phone	203.90	2,208.88	2,400.00	2,400.00	-191.12	2,460.00	
55500 - Water/Garbage	0.00	1,578.95	2,300.00	2,300.00	-721.05	2,300.00	
<b>Total 55000 - Utilities</b>	203.90	6,270.51	10,100.00	10,100.00	-3,829.49	8,610.00	
<b>Total Expense</b>	84,400.07	554,438.73	907,422.00	917,499.25	-363,060.52	959,331.00	
Net Ordinary Income	-74,685.00	284,679.32	-28,344.00	-38,421.25	323,100.57	0.00	
Other Income/Expense							
Other Income							
61000 - Reserve Funds-Special Projects	0.00	0.00	28,344.00	28,344.00	-28,344.00	0.00	
61050 - Reserve Funds from Prior Years	0.00	0.00	0.00	10,077.25	-10,077.25	0.00	
<b>Total Other Income</b>	0.00	0.00	28,344.00	38,421.25	-38,421.25	0.00	
Net Other Income	0.00	0.00	28,344.00	38,421.25	-38,421.25	0.00	
Net Income	-74,685.00	284,679.32	0.00	0.00	284,679.32	0.00	

**NOTES**

**No-New-Revenue  
BellCAD Calculations  
Form 50-856**

**Income Analysis for No-New-Revenue based on \$35,300,611,496.00**

**FY24 No-New -Revenue Rate (Preliminary Rate)**

Tax Rate	0.002372
Net Taxable Property	\$ 34,076,944,957.00
Approximate Total Levied	\$808,305.13
New Taxable Property	\$ 1,223,666,539.00
Tax on New Property	\$29,025.37
Possible Levy	\$837,330.50

**FY24 Alternative Tax Rate as Rate**

Tax Rate	0.002436
Net Taxable Property	\$ 34,076,944,957.00
Approximate Total Levied	\$ 830,114.38
New Taxable Property	\$ 1,223,666,539.00
Tax on New Property	\$ 29,808.52
Possible Levy	\$859,922.90

**FY24 Maximum Voter Approval Rate**

Tax Rate	0.002865
Net Taxable Property	\$ 34,076,944,957.00
Approximate Total Levied	\$976,304.47
New Taxable Property	\$ 1,223,666,539.00
Tax on New Property	\$35,058.05
Possible Levy	\$1,011,362.52

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

**CLEARWATER U.W.C.D.**

Taxing Unit Name \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_

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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ <u>28,867,450,172</u>
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 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 in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>0</u>
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>28,867,450,172</u>
4.	<b>2022 total adopted tax rate.</b>	\$ <u>0.002708</u> /\$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>	
	A. Original 2022 ARB values:.....	\$ <u>267,270,451</u>
	B. 2022 values resulting from final court decisions:.....	-\$ <u>173,247,891</u>
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ <u>94,022,560</u>
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ <u>1,054,969,262</u>
	B. 2022 disputed value:.....	-\$ <u>52,748,463</u>
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>1,002,220,799</u>
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <u>1,096,243,359</u>

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>29,963,693,531</u>
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ <u>26,303,560</u> <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>213,569,941</u> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>239,873,501</u>
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ <u>1,098,506</u> <b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>13,172</u> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>1,085,334</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>240,958,835</u>
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>29,722,734,696</u>
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>804,891</u>
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ <u>3,666</u>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>808,557</u>
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ <u>33,777,024,783</u> <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0</u> <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u> <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ <u>33,777,024,783</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ <u>1,523,586,713</u>
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>1,523,586,713</u>
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>35,300,611,496</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>1,223,666,539</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>1,223,666,539</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>34,076,944,957</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.002372</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ <u>0.000000</u> /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.002708</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>29,963,693,531</u>

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>811,416</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> 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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>3,666</u> <b>B. 2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u> <b>C. 2022 transferred function.</b> 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. .... +/- \$ <u>0</u> <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>3,666</u> <b>E. Add Line 30 to 31D.</b>	\$ <u>815,082</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>34,076,944,957</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.002391</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 state criminal justice mandate.</b> 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. \$ <u>0</u> <b>B. 2022 state criminal justice mandate.</b> 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. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 indigent health care expenditures.</b> 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. .... \$ <u>0</u> <b>B. 2022 indigent health care expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u> <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> 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><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2022.</b> 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>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.002391</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, 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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.002391</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.002474</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
<b>42.</b>	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>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. <sup>28</sup></b></p> <p>Enter debt amount ..... \$ _____ <b>0</b></p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt</b> ..... - \$ _____ <b>0</b></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ _____ <b>0</b></p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ _____ <b>0</b></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ _____ <b>0</b>
<b>43.</b>	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ _____ <b>0</b>
<b>44.</b>	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ _____ <b>0</b>
<b>45.</b>	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2022 actual collection rate ..... <u>95.64</u> %</p> <p><b>C.</b> Enter the 2021 actual collection rate ..... <u>97.14</u> %</p> <p><b>D.</b> Enter the 2020 actual collection rate ..... <u>97.35</u> %</p> <p><b>E.</b> 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%. <sup>31</sup></p>	<u>100.00</u> %
<b>46.</b>	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ _____ <b>0</b>
<b>47.</b>	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>35,300,611,496</u>
<b>48.</b>	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.000000</u> /\$100
<b>49.</b>	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.002474</u> /\$100
<b>D49.</b>	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.000000</u> /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes** Not Applicable

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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control** Not Applicable

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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> 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 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 before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would 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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.003565</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.000745</u> /\$100
	C. Subtract B from A.....	\$ <u>0.002820</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.002708</u> /\$100
	E. Subtract D from C.....	\$ <u>0.000112</u> /\$100
64.	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.003137</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.000112</u> /\$100
	C. Subtract B from A.....	\$ <u>0.003025</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.003100</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.000075</u> /\$100
65.	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.003626</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.000000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.003626</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.003272</u> /\$100
	E. Subtract D from C.....	\$ <u>0.000354</u> /\$100
66.	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0.000391</u> /\$100
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.002865</u> /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(c)  
<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(B-a)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**SECTION 6: De Minimis Rate**

Not Applicable

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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ /\$100

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

Not Applicable

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.<sup>46</sup>

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.<sup>47</sup>

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
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ _____ /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 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 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate** ..... **\$ 0.002372 /\$100**  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
- Voter-approval tax rate** ..... **\$ 0.002865 /\$100**  
 As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 67
- De minimis rate** ..... \$ \_\_\_\_\_ /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**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.<sup>50</sup>

**print here** ▶ Tammy Hubnik  
 Printed Name of Taxing Unit Representative

**sign here** ▶ \_\_\_\_\_  
 Taxing Unit Representative Date

<sup>50</sup> Tex. Tax Code §526.04(c-2) and (d-2)

# LRE Water DMS & 3D Calculations





August 3, 2023

Mr. Dirk Aaron, General Manager  
Clearwater Underground Water Conservation District  
700 Kennedy Court  
Belton, Texas 76513

RE: Fiscal Year 2024 Proposed Task Orders

Dear Mr. Aaron,

Per our conversations over this past year, we have prepared the attached task order to provide Clearwater Underground Water Conservation District ("CUWCD") professional hydrogeologic consulting services for fiscal year 2024. These task orders provide a proposed scope of services, not-to-exceed cost estimate, and schedule. The attached task orders incorporate the letter of engagement executed between CUWCD and LRE Water on September 4, 2019.

For fiscal year 2024, we have identified the following potential tasks, schedule, and budgets:

Task	Anticipated Start	Anticipated Completion	Estimated Cost
2024.1 - Signal Fire Data Capture and Visualization	10/1/2023	9/30/2024	\$8,600
2024.2 - Dashboard Hosting and System Maintenance	10/1/2023	9/30/2024	\$2,700
2024.3 - Dashboard Enhancements & Additional System Functionality	10/1/2023	9/30/2024	\$11,900
2024.4 - Annual Hydrogeologic Model Calibration	10/1/2023	9/30/2024	\$5,000
<b>FY2024 Planning Estimate</b>			<b>\$28,200</b>

Details related to each of the proposed tasks are included in the attached proposed task orders. We sincerely appreciate the opportunity to serve CUWCD in our specialty. If you have any questions, please call me at (512) 736-6485 or email me at [Jordan.Furnans@LREWater.com](mailto:Jordan.Furnans@LREWater.com). Sincerely,

LRE WATER

Jordan Furnans, PhD, PE, PG  
Vice President – TX Operations

**TASK ORDER 2024.1**  
**Signal Fire Data Capture and Visualization**

This Task Order is made the \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between Clearwater Underground Water Conservation District (“Client”) and LRE Water (“Consultant” or “LRE”) pursuant to the terms and conditions set forth in the Engagement Letter executed between the Parties on the 4th day of September, 2019, (“Agreement”), which incorporated this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:

CUWCD is transitioning to a different vendor for telemetered data collection of well pumping. The cloud system these data ultimately land in is Signal Fire, which can exchange data programmatically with other systems. This task includes LRE coordinating with the Signal Fire vendor to determine how an automated data exchange may be established and programming a data exchange process to bring the telemetry data to the CUWCD dashboard system. Then LRE will create a new page on the dashboard (secured) for viewing, querying, visualizing, and downloading the telemetry data. A key focus of the data review and visualization page will be to provide tools for looking at “pump test” data, specifically reviewing water levels during the windows of time when a well is coming on and just after it has turned off.

Services associated with this task order will include:

Task	Cost	Task Description
1.1 – Automate data capture of telemetry data from Signal Fire	\$3600	Work with the Signal Fire vendor to establish a process to pull CUWCD’s data from the Signal Fire cloud to the dashboard database system. Build scripts that initiate this process on a regular basis, pulling data from Signal Fire to the Dashboard.
1.2 – Add new Signal Fire data visualization page	\$2400	Create a new page on the dashboard for viewing the captured Signal Fire telemetry data. Include logic and user controls to identify periods when wells are turning on or off to easily access pump tests and periods of interest.
1.3 - In-person Meeting	\$2600	To facilitate coordination between LRE and the Signal Fire vendor, and to ensure understanding between LRE and CUWCD on how data should be displayed and accessed through the Dashboard, we recommend including budget for Kelly Close, LRE to meet with CUWCD and the Signal Fire vendor at CUWCD’s offices. This task covers time and travel associated with this in-person meeting.

The above table presents a list of enhancements and additions that have been discussed with cost estimates for each. However, the actual work to be performed under this task

including details regarding each proposed functionality will be discussed and negotiated prior to LRE Water implementing and billing for any of the items.

2. The Project Schedule is as follows: We anticipate beginning work on the update as soon as possible in fiscal year 2024 with a target of late January 2024 for completion of Task 1.1 and early May 2024 for completion of Task 1.2. The timing of the Task 1.3 in-person meeting will be determined based on the timing of the other task items and as agreed upon between LRE and CUWCD.
3. The Compensation to be paid to Consultant for the performance of the Services under this Task Order is a lump sum in the amounts indicated in the table above.
4. Deliverables to be provided under this Task Order are as follows:
  - Automated data exchange process bringing telemetry data to the Dashboard system
  - A new page on the Dashboard providing access to Signal Fire telemetry data

Clearwater UWCD

LRE Water

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

Dirk Aaron, General Manager  
Name (Printed or Typed)

Jordan Furnans, PhD, PG, PE  
Name (Printed or Typed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**TASK ORDER 2024.2**  
**Dashboard Hosting and System Maintenance**

This Task Order is made the \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between Clearwater Underground Water Conservation District ("Client") and LRE Water ("Consultant" or "LRE") pursuant to the terms and conditions set forth in the Engagement Letter executed between the Parties on the 4th day of September, 2019, ("Agreement"), which incorporated this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:

LRE will host the CUWCD dashboard system, keeping it current with software patches, backed up and running properly. This task also includes LRE's project management and for coordination time associated with this and other 2024 task orders.

Task	Cost	Notes
2.1 - Cloud Hosting	\$500	Hosting for 1 year with Amazon Web Services (the database) and Netlify (the User Interface) plus labor for managing the account.
2.2 - System Maintenance	\$2200	Routine maintenance, backups, critical patches, monitoring, and fixes due to breaks caused by software and browser updates.

2. The Project Schedule is as follows: We will begin this work immediately upon receiving permission to proceed and continuing through September 30, 2024.
3. The Compensation to be paid to Consultant for the performance of the Services under this Task Order is a lump sum in the amounts indicated in the table above.
4. Deliverables to be provided under this Task Order include a working dashboard with 2 business-day turnaround time for break/fix issues unless otherwise discussed between CUWCD and LRE.

Clearwater UWCD

LRE Water

\_\_\_\_\_  
Signature

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Signature

Dirk Aaron, General Manager  
Name (Printed or Typed)

Jordan Furnans, PhD, PG, PE  
Name (Printed or Typed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

### TASK ORDER 2024.3 Dashboard Enhancements & Additional System Functionality

This Task Order is made the \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between Clearwater Underground Water Conservation District (“Client”) and LRE Water (“Consultant” or “LRE”) pursuant to the terms and conditions set forth in the Engagement Letter executed between the Parties on the 4th day of September, 2019, (“Agreement”), which incorporated this Task Order by reference.

- The Services to be performed by Consultant under this Task Order are as follows:  
 During FY 2022, LRE Water developed a new Dashboard and data management/ display system for Clearwater UWCD. Under this task we will continue to improve the dashboard, with enhancements or addition of the following tools/functionality:

Task	Cost	Notes
3.1 – Add Dynamic Water Level Maps to Splash Page	\$3200	Publish the Middle and Lower Trinity drawdown map images and the Edwards Aquifer water level elevation map image generated by the Analytical tool as static images on the dashboard Splash Page.
3.2 –Drawdown Tool “Use Custom” options	\$800	Add the ability for users of the Drawdown Tool to substitute a custom value for Transmissivity and/or Storativity in lieu of the values currently pulled from the TX GAM.
3.3 – Further Analytical Tool Dashboard Integration	\$1100	Analytical Tool integration is currently limited to automated data exchange from the dashboard to Analytical Tool data inputs. Integrate the Analytical Tool further by creating (secure) menu-link access for initiating and running it from the Dashboard.
3.4 – Drawdown Tool Alluvium and Edwards QAQC	\$1800	Review Drawdown Tool performance in the Alluvium and Edwards and adjust/fix where necessary to work properly.
3.5 - Add more filters to WQ data	\$800	Add filters to the WQ data page by well type, active status, exempt status, Management Zones and measured values for each of the different parameters (Example: query Active, Domestic Edwards wells that have ever had a FL result > 4)
3.6 - Add spatial query for WQ data	\$2400	Add the ability to query WQ results within a specified radius of a point
3.7 – Additional query functionality	\$1800	Add the ability to query water wells within a specific management zone and/or state well grid.

This table presents a list of enhancements and additions that have been discussed with cost estimates for each however the actual work to be performed under this task including details

regarding each proposed functionality will be discussed and negotiated prior to LRE Water implementing and billing for any of the items.

2. The Project Schedule is as follows: We anticipate initiating this work immediately upon receiving permission to proceed. We will complete our evaluation and provide working dashboard updates by September 30, 2024.
3. The Compensation to be paid to Consultant for the performance of the Services under this Task Order is a lump sum in the amounts indicated in the table above.
4. Deliverables to be provided under this Task Order are as follows:
  - Dashboard and system updates with additional features

Clearwater UWCD

LRE Water

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

Dirk Aaron, General Manager  
Name (Printed or Typed)

Jordan Furnans, PhD, PG, PE  
Name (Printed or Typed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**TASK ORDER 2024.4  
 Annual Hydrogeologic Model Calibration**

This Task Order is made the \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by and between Clearwater Underground Water Conservation District (“Client”) and LRE Water (“Consultant” or “LRE”) pursuant to the terms and conditions set forth in the Engagement Letter executed between the Parties on the 4th day of September, 2019, (“Agreement”), which incorporated this Task Order by reference.

1. The Services to be performed by Consultant under this Task Order are as follows:  
 Update the hydrogeologic model where new and pertinent aquifer data is available and coordinate the development of updated virtual bore tool files. Under this task we will continue to improve the District Hydrogeologic Model, by incorporating new hydrostratigraphy data in areas of concern and with poor data resolution. LRE will perform the appropriate three-dimensional model update and virtual bore maintenance as part of this task order.

Task	Cost	Notes
4.1 – Annual Hydrogeologic Model Calibration	\$5000	Develop updated hydrostratigraphy data where new and pertinent aquifer data is available. Provide the District with annual aquifer designation shapefile and work with MAS LLC to develop an updated three-dimensional model and virtual bore files. Integrate virtual bore files into database management system.

This table presents a list of enhancements and additions that have been discussed with cost estimates for each however the actual work to be performed under this task including details regarding each proposed functionality will be discussed and negotiated prior to LRE Water implementing and billing for any of the items.

2. The Project Schedule is as follows: We anticipate initiating this work in late March 2024. We will complete our evaluation and provide updated files by September 30, 2024.
3. The Compensation to be paid to Consultant for the performance of the Services under this Task Order is a Not-To-Exceed amount indicated in the table above.
4. Deliverables to be provided under this Task Order are as follows:
  - Updated three-dimensional model.
  - Updated virtual borehole tool.
  - Annual aquifer designations.

Clearwater UWCD

LRE Water

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

Dirk Aaron, General Manager  
Name (Printed or Typed)

Jordan Furnans, PhD, PG, PE  
Name (Printed or Typed)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



## Minutes - Item #3

**Clearwater Underground Water Conservation District Meeting**  
**700 Kennedy Court**  
**Belton, TX**  
**Wednesday, July 12, 2023**  
**Minutes**

The Clearwater Underground Water Conservation District (CUWCD) held a Workshop at 11:00 a.m. and its regular Board meeting at 1:30 p.m. on Wednesday, July 12, 2023, at the Clearwater UWCD Building, located at 700 Kennedy Court, Belton, Texas.

**Board Members Present:**

Leland Gersbach, President, Pct 1  
Gary Young, Secretary, Pct 2  
Jody Williams, Vice President, Pct 3  
Scott Brooks, Director, Pct 4  
James Brown, Director, At-Large

**Absent:**

**Staff:**

Dirk Aaron, General Manager  
Shelly Chapman, Admin. Manager

**Guests**

Philip Webster – RW Harden	Mike Keester – RW Harden	Cole Ruiz – Lloyd Gosselink
Sandra Blankenship – WCID#1	Vince Clause – LRE Water	Patrick Wagner – MTGCD
Dan Keesee – Salado, TX	William Gamblin – Gamblin Eng.	Murray McCarley – Temple, TX
Cheryl Walker – East Bell WSC	John Asbury	Randy Frei – Frei Enterprises
Marvin Green	Mate Bates – City of Belton	Pete George – Collier Consulting
Spencer Smith – Harker Heights, TX	Neil Deeds – Intera	Ken Baumgardner – Applicant
Scott Dodd – UMHB	Marv Ee – UMHB	Steve Theodore – UMHB
Kelly Snook – Applicant	Joel Zemanek	Richard Wilson – City of Temple
Rick Kasberg – KPA	Don Bond – City of Temple	Brynn Myers – City of Temple
Thomas Valle – KPA	James Beach – AGS (virtual)	

**Workshop opened with President, Leland Gersbach at 11:02 p.m.**

Leland noted for the record that Scott Brooks has recused himself from Workshop items 1-3.

**Workshop item #1: Receive update related to the TCEQ-TPDES Permit WQ0016294001 by Mustang Springs Utility LLC.**

Dirk updated the Board on items related to the TCEQ-TPDES permit submitted by Mustang Springs Utility to discharge wastewater into Salado Creek. CUWCD has submitted comments to TCEQ to preserve the right for a contested case hearing and establish position and standing. He noted that Representative Buckley has requested public meetings be held on this permit. Mustang Springs has chosen not to engage with CUWCD at this time.

**Workshop item #2: Receive update related to the TCEQ-TPDES Permit WQ0016310001 by South Central Water Company for The Reserve at Salado Creek.**

Dirk updated the Board on items of interest related to the TCEQ-TPDES permit submitted by South Central Water Company for the Reserve at Salado Creek to discharge wastewater into Salado Creek. Representative Buckley has requested public meetings be held regarding this permit. The district's attorney, Cole Ruiz, has submitted comments on behalf of CUWCD.

**Workshop item #3: Receive update related to the TCEQ-TPDES Permit WQ0016330001 by South Central Water Company for the "050 Salado Creek".**

Dirk updated the Board on items of interest related to the TCEQ-TPDES permit submitted by South Central Water Company for the "050 Salado Creek" to discharge wastewater into Salado Creek. The discharge run will be more than a mile. They have agreed to a geologic assessment of the run.

**Workshop item #4: Receive update from Mike Keester and James Beach related to the development of the CUWCD Groundwater Management Model.**

Mike Keester (RW Harden) and James Beach (AGS) presented an update on items related to the development of the district Groundwater Management Model. They presented the scope of work, structure, parameters, pump test, boundary conditions, faulting, etc. The next steps will be adjustments and improvements.

Mike also introduced his co-worker, Phillip.

**Workshop item #5: Receive update from Vince Clause, LRE Water, related to DMS water levels and water quality analytics efforts for FY23 and proposed task orders for FY24.**

Vince Clause (LRE Water) presented an overview and update related to the DMS water levels and water quality analytics efforts for FY23. He also presented proposed task orders for FY24.

**(1:23 p.m. - President, Leland Gersbach suggested Workshop items 6-9 be continued following the Regular Board meeting.)**

**Workshop paused at 1:23 p.m. and Regular Board meeting opened with President, Leland Gersbach, at 1:30 p.m.**

**1. Invocation and Pledge of Allegiance.**

Director, Jody Williams, gave the invocation.

Secretary, Gary Young, led the Pledge of Allegiance.

**2. Public Comment.**

John Asbury addressed the Board. He commented that according to ERCOT's website, 47% of electricity in Texas is being generated by wind and solar. He commented on the importance of water resources in Texas and the District's responsibility to make good decisions on how best to utilize those resources.

**3. Approve minutes of the June 13, 2023, Board meeting.**

Board members received the minutes of the June 13, 2023, Board meeting and workshop in their Board packet to review prior to the meeting.

Secretary, Gary Young, moved to approve the minutes of the June 13, 2023, Board meeting and Workshop as presented. Vice President, Jody Williams, seconded the motion.

**Motion carried 5-0.**

**4. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Financial Report for June 2023 (FY23) as presented.**

Board members received the monthly financial report for June 2023 in their Board packet to review prior to the meeting.

Director, Jim Brown, moved to accept the June 2023 financial report as presented. Director, Scott Brooks, seconded the motion.

**Motion carried 5-0.**

**5. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Investment Fund account report for June 2023 (FY23) as presented.**

Board members received the monthly investment Fund account report for June 2023 in their Board packet to review prior to the meeting.

Vice President, Jody Williams, moved to accept the monthly Investment Fund account report for June 2023 as presented. Secretary, Gary Young, seconded the motion.

**Motion carried 5-0.**

**6. Discuss, consider, and take appropriate action, if necessary, to accept the Quarterly Deferred Compensation Employee Retirement Program account report as presented.**

Board members received the Quarterly report in their Board packet to review prior to the meeting.

Director, Scott Brooks, moved to accept the quarterly report as presented. Vice President, Jody Williams, seconded the motion.

**Motion carried 5-0.**

**(Move to agenda item #9 per President, Leland Gersbach)**

9. *Discuss, consider, and take appropriate action, if necessary, to approve both an encumbrance agreement and shared well agreement between Mr. James Boger and adjacent property owners Mr. James & Mrs. Raynesa Jonas in order that Mr. Boger can pursue a future permit application for a non-exempt Combination Drilling/Operating permit for a new well on a tract of land less than 2-acres.*

Dirk presented the request for an encumbrance and shared well agreement between Mr. Boger and the adjacent property owner Mr. & Mrs. Jonas so Mr. Boger can pursue a future permit application for a non-exempt drilling and operating permit on a tract of land less than 2-acres. Dirk presented the details of the request and recommended the Board approve the request.

Director, Scott Brooks, moved to accept both the encumbrance and shared well agreement as requested. Secretary, Gary Young, seconded the motion.

**Motion carried 5-0.**

10. *Conduct Public Hearing on the following application:*

*Discuss, consider, and take appropriate action, if necessary, on a proposed combination drilling/operating permit for a new well for Kelly Snook submitted on May 5, 2022, not to exceed 0.3 acre-feet or 97,755 gallons per year for domestic use, completed in the Alluvial formation and located in the Eastern Management Zone described in District Rule 7.1 and limited to a maximum 1.25-inch column pipe on a 3.37-acre tract in accordance with District Rule 9.5 and located at Latitude 31.00191° /Longitude -97.443311° at 4817 FM 1123, Belton, TX.*

President, Leland Gersbach opened the public hearing at 1:41 and gave a summary of the application to be considered and a brief explanation of the procedural issues. He confirmed a quorum of the Board was in attendance to participate in the ruling of the application. Leland stated that the permit applications had undergone administrative and technical review by District staff, consultants, and legal counsel.

Leland reviewed the procedures that would apply to the hearing and noted the meeting had been properly noticed.

Leland stated anyone wishing to participate in the hearing, in support or protest, would need to sign up to speak and should do so while he addressed other procedural issues.

As presiding officer, Leland will take evidence and sworn testimony, and rule on any procedural issues.

Leland noted that the Board would hear testimony and deliberate on the well application submitted by Kelly Snook. Leland will hear testimony from Kelly Snook (applicant), Dirk Aaron (General Manager - CUWCD), Mike Keester (LRE Water), and Cole Ruiz (Lloyd Gosselink Attorneys at Law), and any qualified party to the case.

Leland invited anyone wishing to make a public comment or protest the application to speak up. There were no public comments or protestants.

Leland administered an oath to all participants (Dirk Aaron, Mike Keester, Cole Ruiz, and Kelly Snook).

Kelly Snook addressed the Board and gave an explanation for her request for a well.

Dirk gave a general explanation of the application. He noted that the applicant has met all criteria and has agreed to the special provisions laid out for her. Dirk replied to Leland's questions and stated that the

application had been deemed administratively complete, and all fees have been paid. Dirk recommended the Board approve a drilling/operating permit at this time.

Mike Keesters presented his analysis of the application at hand. Leland addressed questions to Mike pertaining to his findings.

Leland addressed the applicant with questions about her understanding related to the proposed application and the special provisions agreed upon. Kelly Snook replied that she understood all special provisions and requirements as discussed and agreed to.

Leland gave the Board an opportunity to ask any additional questions they might have concerning the application. Hearing none, Leland invited the applicant an opportunity for rebuttal. She had none.

Leland concluded the discussion on the application. Seeing that all parties had an opportunity to make their cases, Leland asked if any parties were interested in submitting additional evidence. There was none.

Leland concluded the evidentiary portion of the application.

Leland asked for a motion to grant/deny/partially grant the applicant's request for a drilling/operating permit not to exceed 0.3 acre-feet or 97,755 gallons per year for domestic use, to be completed in the alluvial formation.

Director, Scott Brooks, moved to grant the applicant's request for a drilling/operating permit not to exceed 0.3 acre-feet or 97,755 gallons per year for domestic use, to be completed in the alluvial formation with special provisions as agreed upon. Secretary, Gary Young, seconded the motion.

**Motion carried 5-0.**

**11. Conduct Public Hearing on the following application:**

***Discuss, consider, and take appropriate action, if necessary, on a proposed operating permit for a new non-exempt well for Ken Baumgardner submitted on June 2, 2023, for a combination drilling/operating permit not to exceed 0.38 acre-feet or 123,823 gallons per year for domestic use, completed in the Hosston (Lower) Layer of the Trinity Aquifer and located in the Southwest Management Zone described in District Rule 7.1 and limited to a maximum 1.25-inch column pipe on a 7.271-acre tract in accordance with District Rule 9.5 and located at Latitude 30.90563°/Longitude -97.77624° at 200 Buckeye Road, Killeen, TX.***

President, Lelenad Gersbach opened the public hearing at 2:04 p.m. and gave a summary of the application to be considered and a brief explanation of the procedural issues. He confirmed a quorum of the Board was in attendance to participate in the ruling of the application. Leland stated that the permit applications had undergone administrative and technical review by District staff, consultants, and legal counsel.

Leland reviewed the procedures that would apply to the hearing and noted the meeting had been properly noticed.

Leland stated anyone wishing to participate in the hearing, in support or protest, would need to sign up to speak and should do so while he addressed other procedural issues.

As presiding officer, Leland will take evidence and sworn testimony, and rule on any procedural issues.

Leland noted that the Board would hear testimony and deliberate on the well application submitted Ken Baumgardner. Leland will hear testimony from Ken Baumgardner (applicant), Dirk Aaron (General Manager - CUWCD), Mike Keester (LRE Water), and Cole Ruiz (Lloyd Gosselink Attorneys at Law), and any qualified party to the case.

Leland invited anyone wishing to make a public comment or protest the application to speak up. There were no public comments or protestants.

Leland administered an oath to all participants (Dirk Aaron, Mike Keester, Cole Ruiz, and Ken Baumgardner).

Ken Baumgardner addressed the Board and gave an explanation for her request for a well.

Dirk gave a general explanation of the application. He noted that the applicant has met all criteria and has agreed to the special provisions laid out for him. Dirk replied to Leland's questions and stated that the application had been deemed administratively complete, and all fees have been paid. Dirk recommended the Board approve a drilling/operating permit at this time.

Mike Keesters presented his analysis of the application at hand. Leland addressed questions to Mike pertaining to his findings.

Leland addressed the applicant with questions about her understanding related to the proposed application and the special provisions agreed upon. Ken replied that he understood all special provisions and requirements as discussed and agreed to.

Leland gave the Board an opportunity to ask any additional questions they might have concerning the application. Hearing none, Leland invited the applicant an opportunity for rebuttal. He had none.

Leland concluded the discussion on the application. Seeing that all parties had an opportunity to make their cases, Leland asked if any parties were interested in submitting additional evidence. There was none.

Leland concluded the evidentiary portion of the application.

Leland asked for a motion to grant/deny/partially grant the applicant's request for a drilling/operating permit not to exceed 0.38 acre-feet or 123,823 gallons per year for domestic use, to be completed in the Hoston (Lower) layer of the Trinity aquifer formation.

Director, Jim Brown, moved to grant the applicant's request for a drilling/operating permit not to exceed 0.38 acre-feet or 123,823 gallons per year for domestic use, to be completed in the Hoston (Lower) layer of the Trinity aquifer formation with special provisions and instructions as agreed upon. Director, Scott Brooks, seconded the motion.

**Motion carried 5-0.**

**12. Conduct Public Hearing on the following application:**

***Discuss, consider, and take appropriate action, if necessary, on a proposed drilling permit for a new well for the University of Mary Hardin Baylor submitted on June 20, 2023, for a proposed amount not to exceed 64.4 acre-feet or 20,984,832 gallons per year for irrigation use only, completed in the Hosston (Lower) Layer of the Trinity Aquifer and located in the Belton Lake Management Zone described in District Rule 7.1 and limited to a maximum 4-inch column pipe on a 28.12-acre tract in accordance with District Rule 9.5 and located at Latitude 31.069169°/Longitude -97.472680° at the N. W. corner of W. Martin Luther King Junior Ave and Nolan Creek, Belton, TX. No groundwater production can be authorized with this proposed permit.***

President, Lelenad Gersbach opened the public hearing at 2:45 p.m. and gave a summary of the application to be considered and a brief explanation of the procedural issues. He confirmed a quorum of the Board was in attendance to participate in the ruling of the application. Leland stated that the permit applications had undergone administrative and technical review by District staff, consultants, and legal counsel.

Leland reviewed the procedures that would apply to the hearing and noted the meeting had been properly noticed.

Leland stated anyone wishing to participate in the hearing, in support or protest, would need to sign up to speak and should do so while he addressed other procedural issues.

As presiding officer, Leland will take evidence and sworn testimony, and rule on any procedural issues.

Leland laid out the procedures for the hearing. He noted that the district did receive requests for a contested case hearing in writing prior to today's meeting and have had additional requests by a person appearing before the Board today. Leland stated that the Board will enter a preliminary phase of the contested case hearing in order to determine whether the hearing request meets the requirement of Rules 6.10.9 and 6-10-12, whether the person requesting the hearing qualifies as an affected party, and whether it is appropriate to deem the hearing contested.

Leland took appearance by all individuals signed up wishing to make public comments. Murray McCarthy signed up but left prior to the hearing. John Asbury also signed up to give public comments. John noted his concerns regarding the need for the well and made several suggestions for the applicant to consider.

Leland then asked if there was anyone wishing to be a party to the hearing. Matt Bates with the City of Belton signed up to be a party to the hearing. He spoke with the applicant prior to the meeting and requested a 30-day continuance for more information. He noted that the well would be in Belton's CCN. The representative from UMHB, Dr. Theodore, agreed to the 30-day continuation.

After more discussion and clarification, Leland granted the 30-day continuation (until the next Board meeting).

No action was taken.

**13. Conduct Public Hearing on the following application:**

***Discuss, consider, and take appropriate action, if necessary, on a proposed drilling permit for a new well for the City of Temple submitted on June 19, 2023, for a proposed amount not to exceed 239 acre-feet or 77,822,380 gallons per year for industrial use only, completed in the Hosston (Lower) Layer of the Trinity Aquifer and located in the Belton Lake Management Zone described in District Rule 7.1 and limited to a maximum 4-inch column pipe on a 45.33-acre tract in accordance with District Rule 9.5 and located at Latitude 31.0582°/Longitude -97.3005° at 4331 Tower Rd. Temple, TX. No groundwater production can be authorized with this proposed permit.***

President, Leland Gersbach opened the public hearing at 3:12 p.m. and gave a summary of the application to be considered and a brief explanation of the procedural issues. He confirmed a quorum of the Board was in attendance to participate in the ruling of the application. Leland stated that the permit applications had undergone administrative and technical review by District staff, consultants, and legal counsel.

Leland reviewed the procedures that would apply to the hearing and noted the meeting had been properly noticed.

Leland stated anyone wishing to participate in the hearing, in support or protest, would need to sign up to speak and should do so while he addressed other procedural issues.

As presiding officer, Leland will take evidence and sworn testimony, and rule on any procedural issues.

Leland noted that the Board would hear testimony and deliberate on the application for a drilling permit submitted by the City of Temple. Leland will hear testimony by representatives of the City of Temple and their consultants (the applicant), Dirk Aaron (General Manager - CUWCD), Mike Keester (LRE Water), and Cole Ruiz (Lloyd Gosselink Attorneys at Law), and any qualified party to the case.

Leland invited anyone wishing to make a public comment to speak up. John Asbury also signed up to give public comments. John noted his concerns regarding the need for the well and made several suggestions for the applicant to consider.

Leland then asked if anyone signed up to be a party to the hearing. Cheryl Walden (East Bell WSC), Marvin Green, and Randy Frei (O & B WSC) signed up to be a party to the hearing. They were concerned about the

effect/drawdown this well would have on their public water supply wells. He allowed each person the opportunity to speak.

Leland administered an oath to all participants (Dirk Aaron, Mike Keester, Cole Ruiz, representatives of the City of Temple – Don Bond, Richard Wilson, Brynn Myers; Neil Deeds – Intera, Rick Kasberg – KPA, Joel Zemanek – Rowan Digital, Billy Gamblin – Gamblin Engineer).

Neil Deeds presented information regarding the application for a drilling permit and laid out the beneficial needs for the well.

Dirk gave a general explanation of the application. He noted that the applicant has met all criteria and has agreed to the special provisions laid out for the drilling permit. Dirk replied to Leland's questions and stated that the application had been deemed administratively complete, and all fees have been paid.

Mike Keesters presented his analysis of the application at hand. Leland addressed questions to Mike pertaining to his findings.

Leland addressed Don Bond and his representatives with questions about their understanding related to the proposed application and the special provisions agreed upon. They understood all special provisions and requirements as discussed and agreed to.

Leland gave the Board an opportunity to ask any additional questions they might have concerning the application. Hearing none, Leland invited the applicant an opportunity for rebuttal. They had none.

Leland concluded the discussion on the application. Seeing that all parties had an opportunity to make their cases, Leland asked if any parties were interested in submitting additional evidence. There was none.

Leland concluded the evidentiary portion of the application.

Leland asked for a motion grant/deny/partially grant applicants request for a proposed drilling permit only for a new well for the City of Temple to be completed in the Hosston (Lower) Layer of the Trinity Aquifer for a proposed amount not to exceed 239 acre-feet per year, limited to a maximum 4-inch column pipe.

Director, Scott Brooks, moved to grant the proposed drilling permit only for a new well in the Hosston layer of the Trinity aquifer formation with special provisions and instructions as agreed to. Director, Jim Brown, seconded the motion.

**Motion carried 5-0.**

**7. *Discuss, consider, and take appropriate action to approve funding and installation of the Eno Scientific Well Watch 700 water level monitoring equipment with Signal Fire on the Armstrong WSC Well N2-10-001P.***

Dirk presented a request for the Board to approve funding and installation of the Eno Scientific water level monitoring equipment with Signal Fire for Armstrong WSC Well N2-10-001P. He explained how the district and Armstrong would benefit from the data provided by this equipment.

Vice President, Jody Williams, moved to approve funding and installation of the Eno Scientific water level monitoring equipment for Armstrong WSC Well N2-10-001P. Secretary, Gary Young, seconded the motion.

**Motion carried 5-0.**

**8. *Discuss, consider, and take appropriate action, if necessary, to approve the FY23 line-item budget amendments as requested.***

Shelly presented the request for line-item budget amendments for the following items:



- 1) To cover the cost of additional monthly subscription fees for Austin American Statesman (digital copy), DropBox, and Go To Meeting fees.
- 2) Investigation line item for consulting related to Mustang Springs, BEG Hydro economic model, 050 Salado Creek, and Reserve at Salado Creek.
- 3) Legal fees related to Mustang Springs.
- 4) Monitor well equipment for Armstrong WSC.

Vendor	Line Item	Invoice Amount	Available Funds	Amount Requested	New Balance	From	Available Funds	New Balance
Subscriptions	53780-Subscriptions	\$102.39	\$23.88	\$78.51	\$0.00	Printing - 53750	\$1,458.88	\$1,380.37
	(Am Statesman, Drop Box , GoTo Mtg)							
RW Harden	53130.4-Investigation	\$7,245.00	\$1,883.50	\$5,361.50	\$0.00	Contingency - 50250	\$37,597.24	\$32,235.74
Lloyd Gosselink	53703-General Rules	\$3,634.00	\$0.00	\$3,634.00	\$0.00	Contingency - 50250	\$32,235.74	\$28,601.74
Eno Scientific	53140-Monitor Well Exp	\$4,124.00	\$241.10	\$3,882.90	\$0.00	Contingency - 50250	\$28,601.74	\$24,718.84

Director, Jim Brown, moved to approve the line-item budget amendments as requested. Secretary, Gary Young, seconded the motion.

**Motion carried 5-0.**

**14. Discuss, consider, and take appropriate action, if necessary, to conduct the annual performance review of the General Manager, in accordance with District Bylaws Article VI, Section 6**

Leland discussed Dirk's annual performance review by the Board. The Board is pleased with the work and commitment he has to his job. The Board members all had positive remarks regarding his position with the district. Leland commented that Dirk is highly respected across the State.

John Asbury submitted a letter/comments commending Dirk and noted that Bell County is fortunate to have Dirk serving the interests of the County and Texas.

No action taken on this item.

**15. General Manager's report concerning office management and staffing related to District Management Plan.**

- Salado WSC has moved in to Stage 3 Drought restrictions.
- ACA has been in contact with Dirk and would like to talk again.

**16. Review monthly report and possible consideration and Board action on the following:**

- a) *Drought Status Reports*
- b) *Education Outreach Update*
- c) *Monitoring Wells*
- d) *Rainfall Reports*
- e) *Well Registration Update*
- f) *Aquifer Status Report & Non-exempt Monthly Well Production Reports*

(Copies of the Monthly Staff Reports were given to the Board Members to review. No action is required. Information items only.)

**17. Director's comments and reports.**

- **Leland Gersbach:** None
- **Jody Williams:** None
- **Gary Young:** None
- **Scott Brooks:** None
- **James Brown:** None

**18. Discuss agenda items for the next meeting.**

- Continuance of UMHB drilling permit request.

- Set preliminary tax rate and date for adoption of FY24 budget.

**19. Set the time and place of the next meeting.**

Wednesday, August 9, 2023, 1:30 p.m. CUWCD office.

**20. Adjourn.**

**Board meeting closed and Workshop reconvened with President, Leland Gersbach, at 5:27 p.m.**

**Workshop item #6: Discuss CUWCD Draft Budget for FY24.**

Dirk highlighted areas of interest relating to the development of the FY24 budget. The Board offered their input and guidance.

**Workshop item #7: Discuss proposed amendments to the District's rules as required by changes in Chapter 36 Texas Groundwater Code per the 88<sup>th</sup> Legislative Session.**

Dirk commented that he is working with the district's legal team to amend and update the rules as required by changes in Chapter 36 Texas Groundwater Code per the 88<sup>th</sup> Legislative session.

**Workshop item #8: Discuss required updates and amendments to the District's Groundwater Management Plan.**

Dirk discussed the required updates and amendments to the district's Groundwater Management Plan. He is working with the district's legal team to make the necessary changes.

**Workshop item #9: Receive information related to Groundwater Management Area 8, per the Joint Planning and Development of the Round 4 Desired Future Conditions.**

Dirk, Gary, and Jim attended the GMA8 meeting June 27<sup>th</sup>. Dirk briefed the Board on information related to the development of Round 4 DFCs.

**Workshop closed with President, Leland Gersbach, at 6:07 p.m.**

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Leland Gersbach, President

**ATTEST:**

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Gary Young, Secretary or  
Dirk Aaron, Assistant Secretary

# Financial Report - Item #4

**Clearwater Underground Water Conservation**  
**Balance Sheet**  
As of July 31, 2023

08/03/23

Accrual Basis

	Jul 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10005 · Cash-Reg Operating	14,637.77
10500 · Cash-TexPool Prime	637,318.53
10505 · Cash - TexPool	629,516.71
<b>Total Checking/Savings</b>	1,281,473.01
<b>Accounts Receivable</b>	
11000 · Accounts Receivable	3,017.50
<b>Total Accounts Receivable</b>	3,017.50
<b>Other Current Assets</b>	
11005 · Accounts Receivable - Taxes	22,425.93
<b>Total Other Current Assets</b>	22,425.93
<b>Total Current Assets</b>	1,306,916.44
<b>Fixed Assets</b>	
15005 · Land	59,981.29
15010 · Leasehold Improvements	19,000.00
15015 · Building	306,734.08
15016 · Storage Building	104,382.03
15018 · Monitor Wells	92,938.18
15019 · Mobile Classroom Trailer	90,688.85
15020 · Field Equipment	17,243.55
15023 · Vehicles	6,920.00
15025 · Office Equipment	71,574.04
15030 · Accumulated Depreciation	-208,221.30
<b>Total Fixed Assets</b>	561,240.72
<b>TOTAL ASSETS</b>	1,868,157.16
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
21000 · Deferred Tax Revenue	22,425.93
21050 · Compensated Absences Accrued	13,352.88
24000 · Payroll Liabilities	
24005 · Retirement Acct	1,984.84
24010 · TWC	-48.54
<b>Total 24000 · Payroll Liabilities</b>	1,936.30
<b>Total Other Current Liabilities</b>	37,715.11
<b>Total Current Liabilities</b>	37,715.11
<b>Total Liabilities</b>	37,715.11
<b>Equity</b>	
31000 · Unappropriated Fund Balance	863,207.26
32000 · *Retained Earnings	90,365.81
33000 · Investment in Fixed Assets	592,189.66
Net Income	284,679.32
<b>Total Equity</b>	1,830,442.05
<b>TOTAL LIABILITIES &amp; EQUITY</b>	1,868,157.16



**Clearwater Underground Water Conservation  
 Profit & Loss Budget vs. Actual  
 October 2022 through July 2023**

11:24 AM  
 08/03/2023  
 Accrual Basis

	July '23	Oct '22 thru Jul '23	FY23 Original Budget	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
40005 · Application Fee Income	0.00	5,642.50	50,000.00	50,000.00	-44,357.50
40007 · Administrative Fees	0.00	250.00	0.00	0.00	250.00
40010 · Bell CAD Current Year Tax	3,201.05	776,050.82	816,578.00	816,578.00	-40,527.18
40015 · Bell CAD Delinquent Tax	676.71	5,850.81	10,000.00	10,000.00	-4,149.19
40020 · Interest Income	5,837.31	49,970.05	1,000.00	1,000.00	48,970.05
40030 · Transport Fee Income	0.00	1,353.87	1,500.00	1,500.00	-146.13
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>9,715.07</b>	<b>839,118.05</b>	<b>879,078.00</b>	<b>879,078.00</b>	<b>-39,959.95</b>
<b>Gross Profit</b>	<b>9,715.07</b>	<b>839,118.05</b>	<b>879,078.00</b>	<b>879,078.00</b>	<b>-39,959.95</b>
<b>Expense</b>					
<b>50000 · Administrative Expenses</b>					
50100 · Audit	0.00	8,400.00	8,500.00	8,500.00	-100.00
50200 · Conferences & Prof Development	0.00	3,063.75	4,000.00	4,000.00	-936.25
50250 · Contingency Fund	0.00	0.00	61,545.00	24,718.84	-24,718.84
<b>50300 · Director Expenses</b>					
50305 · At Large	405.00	405.00	1,500.00	1,500.00	-1,095.00
50310 · Pct. 1	0.00	0.00	1,500.00	1,500.00	-1,500.00
50315 · Pct. 2	405.00	405.00	1,500.00	1,500.00	-1,095.00
50320 · Pct. 3	405.00	405.00	1,500.00	1,500.00	-1,095.00
50325 · Pct. 4	405.00	405.00	1,500.00	1,500.00	-1,095.00
<b>Total 50300 · Director Expenses</b>	<b>1,620.00</b>	<b>1,620.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>-5,880.00</b>
<b>50400 · Director Fees</b>					
50405 · At Large	150.00	1,050.00	2,550.00	2,550.00	-1,500.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	300.00	1,800.00	2,550.00	2,550.00	-750.00
50420 · Pct. 3	150.00	1,500.00	2,550.00	2,550.00	-1,050.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
<b>Total 50400 · Director Fees</b>	<b>600.00</b>	<b>4,350.00</b>	<b>12,750.00</b>	<b>12,750.00</b>	<b>-8,400.00</b>
50500 · Dues & Memberships	0.00	3,788.00	4,000.00	4,000.00	-212.00
50550 · Election Expense	0.00	0.00	5,000.00	5,000.00	-5,000.00
<b>50600 · GMA 8 Expenses</b>					
50605 · Technical Committee	0.00	1,522.50	5,000.00	5,000.00	-3,477.50
50610 · Administration	0.00	18.17	2,500.00	2,500.00	-2,481.83
<b>Total 50600 · GMA 8 Expenses</b>	<b>0.00</b>	<b>1,540.67</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>-5,959.33</b>
50700 · Meals	155.62	342.96	1,000.00	1,000.00	-657.04
50800 · Mileage Reimbursements	0.00	1,226.25	5,000.00	5,000.00	-3,773.75
50900 · Travel & Hotel	758.67	3,617.76	5,175.00	5,175.00	-1,557.24
<b>Total 50000 · Administrative Expenses</b>	<b>3,134.29</b>	<b>27,949.39</b>	<b>121,970.00</b>	<b>85,143.84</b>	<b>-57,194.45</b>

	July '23	Oct '22 thru Jul '23	FY23 Original Budget	Budget	\$ Over Budget
<b>52000 · Salary Costs</b>					
52005 · Administrative Assistant	4,830.00	48,300.00	57,960.00	57,960.00	-9,660.00
52010 · Educational Coord/Support Tech	4,312.50	43,125.00	51,750.00	51,750.00	-8,625.00
52015 · Manager	8,625.00	86,250.00	103,500.00	103,500.00	-17,250.00
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00
52025 · Office Assistant/Field Tech	4,053.75	40,537.50	48,645.00	48,645.00	-8,107.50
52040 · Health Insurance	2,045.01	26,868.98	34,525.00	34,525.00	-7,656.02
52045 · Payroll Taxes & Work Comp	1,745.83	17,413.10	26,636.00	26,636.00	-9,222.90
52050 · Retirement	889.83	8,898.30	11,986.00	11,986.00	-3,087.70
52055 · Payroll Expenses	46.65	410.21	425.00	425.00	-14.79
52060 · Freshbenies	44.00	440.00	528.00	528.00	-88.00
<b>Total 52000 · Salary Costs</b>	<b>26,592.57</b>	<b>272,243.09</b>	<b>340,455.00</b>	<b>340,455.00</b>	<b>-68,211.91</b>
<b>53000 · Operating Expenses</b>					
53010 · Bank Service Charges	0.00	10.00	350.00	350.00	-340.00
53020 · Advertisement	0.00	2,410.25	4,000.00	4,000.00	-1,589.75
53030 · Appraisal District	0.00	5,830.50	9,000.00	9,000.00	-3,169.50
<b>53100 · Clearwater Studies</b>					
<b>53105 · Trinity Studies</b>					
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run	32,634.45	48,908.45	74,000.00	84,077.25	-35,168.80
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	0.00	12,600.00	12,600.00	-12,600.00
<b>Total 53105 · Trinity Studies</b>	<b>32,634.45</b>	<b>48,908.45</b>	<b>90,600.00</b>	<b>100,677.25</b>	<b>-51,768.80</b>
<b>53110 · Edwards BFZ Studies</b>					
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	20,000.00	20,000.00	20,000.00	0.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	5,000.00	5,000.00	-5,000.00
<b>Total 53110 · Edwards BFZ Studies</b>	<b>0.00</b>	<b>20,000.00</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>-9,000.00</b>
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
<b>53120 · Endangered Species</b>					
53120.1 · Coalition	0.00	0.00	15,000.00	17,355.00	-17,355.00
53120.2 · Reimburseable Order	0.00	0.00	0.00	0.00	0.00
53120.3 · 4(d) rule	0.00	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00
<b>Total 53120 · Endangered Species</b>	<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>17,355.00</b>	<b>-17,355.00</b>
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00

	July '23	Oct '22 thru Jul '23	FY23 Original Budget	Budget	\$ Over Budget
<b>53130 · General Consulting</b>					
53130.1 · DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00
53130.4 · Investigations	7,250.00	13,361.50	8,000.00	13,361.50	0.00
53130.5 · Geo Logging	0.00	0.00	5,000.00	5,000.00	-5,000.00
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00
<b>Total 53130 · General Consulting</b>	<b>7,250.00</b>	<b>13,361.50</b>	<b>20,500.00</b>	<b>25,861.50</b>	<b>-12,500.00</b>
53135 · Monitor Well Construction	0.00	10,398.26	0.00	10,398.26	0.00
53140 · Monitor Wells Expenses	0.00	4,758.90	5,000.00	8,882.90	-4,124.00
53141 · Weather Station Expense	0.00	0.00	2,000.00	2,000.00	-2,000.00
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 · Water Quality	446.73	3,642.18	4,500.00	4,500.00	-857.82
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
<b>Total 53100 · Clearwater Studies</b>	<b>40,331.18</b>	<b>101,069.29</b>	<b>171,600.00</b>	<b>203,674.91</b>	<b>-102,605.62</b>
<b>53200 · Spring Flow Gage System</b>					
53205 · Op. & Maintenance	0.00	0.00	16,377.00	16,377.00	-16,377.00
53210 · Installation	0.00	0.00	0.00	0.00	0.00
<b>Total 53200 · Spring Flow Gage System</b>	<b>0.00</b>	<b>0.00</b>	<b>16,377.00</b>	<b>16,377.00</b>	<b>-16,377.00</b>
<b>53300 · Computer Consulting</b>					
53305 · Enhancements - Data Base	0.00	2,324.00	6,200.00	6,200.00	-3,876.00
53306 · Hosting - Data Base	0.00	288.00	2,000.00	2,000.00	-1,712.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	25.00	225.00	0.00	300.00	-75.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	6,300.00	5,400.00	7,800.00	-1,500.00
53317 · Management Tool Sustainment	0.00	0.00	1,500.00	1,500.00	-1,500.00
<b>Total 53300 · Computer Consulting</b>	<b>675.00</b>	<b>9,137.00</b>	<b>15,100.00</b>	<b>17,800.00</b>	<b>-8,663.00</b>
53400 · Computer Licenses/Virus Prtctn	159.00	1,282.50	1,500.00	1,908.00	-625.50
53450 · Computer Repairs and Supplies	0.00	0.00	2,000.00	2,000.00	-2,000.00
53500 · Computer Software & Hardware	0.00	2,658.89	5,000.00	5,000.00	-2,341.11
53550 · Copier/Scanner/Plotter	486.56	4,865.60	6,000.00	6,000.00	-1,134.40
<b>53600 · Educational Outreach/Marketing</b>					
53603 · Sponsorships	0.00	7,526.16	8,500.00	7,526.16	0.00
53605 · Event Cost	0.00	3,738.45	2,500.00	4,738.45	-1,000.00
53615 · Promotional Items	0.00	1,584.00	5,000.00	5,000.00	-3,416.00
53620 · Supplies & Equipment	0.00	740.99	4,500.00	3,235.39	-2,494.40
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
<b>Total 53600 · Educational Outreach/Marketing</b>	<b>0.00</b>	<b>13,589.60</b>	<b>20,500.00</b>	<b>20,500.00</b>	<b>-6,910.40</b>



	July '23	Oct '22 thru Jul '23	FY23 Original Budget	Budget	\$ Over Budget
53650 · Furniture & Equipment	581.99	-148.70	2,500.00	2,500.00	-2,648.70
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	10,000.00	10,000.00	-10,000.00
53703 · General (rules/accountability)	3,634.00	21,720.50	10,000.00	21,720.50	0.00
53704 · Legislative Research/Analysis	0.00	2,436.00	2,500.00	2,500.00	-64.00
53705 · Legislative Services	5,833.33	29,166.65	35,000.00	35,000.00	-5,833.35
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00
Total 53700 · Legal	9,467.33	53,323.15	67,500.00	79,220.50	-25,897.35
53720 · Office Supplies	0.00	2,687.30	3,500.00	3,500.00	-812.70
53730 · Permit Reviews					
53731 · Geoscience	1,530.00	20,538.76	25,000.00	25,000.00	-4,461.24
53732 · Legal Evaluation	0.00	4,901.00	25,000.00	25,000.00	-20,099.00
Total 53730 · Permit Reviews	1,530.00	25,439.76	50,000.00	50,000.00	-24,560.24
53740 · Postage	0.00	1,907.84	2,875.00	2,875.00	-967.16
53750 · Printing	0.00	1,041.12	2,500.00	2,421.49	-1,380.37
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	34.13	910.25	900.00	978.51	-68.26
53785 · Mobile Classroom Expense	8.65	8.65	2,000.00	2,000.00	-1,991.35
53790 · Vehicle Expense	269.43	2,518.47	5,600.00	5,600.00	-3,081.53
Total 53000 · Operating Expenses	53,543.27	228,541.47	408,802.00	455,705.41	-227,163.94
54000 · Facility Costs					
54100 · Insurance					
54101 · Liability	0.00	2,020.76	2,400.00	2,100.00	-79.24
54102 · Property	0.00	2,094.26	2,220.00	2,220.00	-125.74
54103 · Surety Bonds	0.00	1,240.00	1,000.00	1,300.00	-60.00
54104 · Worker's Comp	0.00	905.52	1,100.00	1,100.00	-194.48
54105 · Liability - Vehicle	0.00	849.66	1,250.00	1,250.00	-400.34
Total 54100 · Insurance	0.00	7,110.20	7,970.00	7,970.00	-859.80
54200 · Building Repairs/Maintenance	3.48	4,828.33	8,000.00	8,000.00	-3,171.67
54300 · Janitorial Service	400.00	4,460.00	6,000.00	6,000.00	-1,540.00
54400 · Janitorial Supplies	42.61	486.24	750.00	750.00	-263.76
54500 · Lawn Maintenance/Service	450.00	2,250.00	3,000.00	3,000.00	-750.00
54600 · Security	29.95	299.50	375.00	375.00	-75.50
Total 54000 · Facility Costs	926.04	19,434.27	26,095.00	26,095.00	-6,660.73
55000 · Utilities					
55200 · Electricity	0.00	1,398.18	2,500.00	2,500.00	-1,101.82
55300 · Internet	0.00	1,084.50	2,900.00	2,900.00	-1,815.50
55400 · Phone	203.90	2,208.88	2,400.00	2,400.00	-191.12
55500 · Water/Garbage	0.00	1,578.95	2,300.00	2,300.00	-721.05
Total 55000 · Utilities	203.90	6,270.51	10,100.00	10,100.00	-3,829.49
<b>Total Expense</b>	<b>84,400.07</b>	<b>554,438.73</b>	<b>907,422.00</b>	<b>917,499.25</b>	<b>-363,060.52</b>
<b>Net Ordinary Income</b>	<b>-74,685.00</b>	<b>284,679.32</b>	<b>-28,344.00</b>	<b>-38,421.25</b>	<b>323,100.57</b>

	<b>July '23</b>	<b>Oct '22 thru Jul '23</b>	<b>FY23 Original Budget</b>	<b>Budget</b>	<b>\$ Over Budget</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>61000 · Reserve Funds-Special Projects</b>	0.00	0.00	28,344.00	28,344.00	-28,344.00
<b>61050 · Reserve Funds from Prior Years</b>	0.00	0.00	0.00	10,077.25	-10,077.25
<b>Total Other Income</b>	0.00	0.00	28,344.00	38,421.25	-38,421.25
<b>Net Other Income</b>	0.00	0.00	28,344.00	38,421.25	-38,421.25
<b>Net Income</b>	<b>-74,685.00</b>	<b>284,679.32</b>	<b>0.00</b>	<b>0.00</b>	<b>284,679.32</b>



## Clearwater Underground Water Conservation Profit & Loss Detail July 2023

08/03/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>40010 · Bell CAD Current Year Tax</b>						
Deposit	07/06/2023			Deposit	3,684.53	3,684.53
Deposit	07/06/2023			Deposit	-483.48	3,201.05
Total 40010 · Bell CAD Current Year Tax					3,201.05	3,201.05
<b>40015 · Bell CAD Deliquent Tax</b>						
Deposit	07/06/2023			Deposit	943.56	943.56
Deposit	07/06/2023			Deposit	8.15	951.71
Deposit	07/06/2023			Deposit	-275.00	676.71
Total 40015 · Bell CAD Deliquent Tax					676.71	676.71
<b>40020 · Interest Income</b>						
Deposit	07/31/2023			Deposit	3,001.42	3,001.42
Deposit	07/31/2023			Deposit	2,835.89	5,837.31
Total 40020 · Interest Income					5,837.31	5,837.31
Total Income					9,715.07	9,715.07
Gross Profit					9,715.07	9,715.07
<b>Expense</b>						
<b>50000 · Administrative Expenses</b>						
<b>50300 · Director Expenses</b>						
<b>50305 · At Large</b>						
Bill	07/12/2023		Card Service Center	TAGD Summit	405.00	405.00
Total 50305 · At Large					405.00	405.00
<b>50315 · Pct. 2</b>						
Bill	07/12/2023		Card Service Center	TAGD Summit	405.00	405.00
Total 50315 · Pct. 2					405.00	405.00
<b>50320 · Pct. 3</b>						
Bill	07/12/2023		Card Service Center	TAGD Summit	405.00	405.00
Total 50320 · Pct. 3					405.00	405.00
<b>50325 · Pct. 4</b>						
Bill	07/12/2023		Card Service Center	TAGD Summit	405.00	405.00
Total 50325 · Pct. 4					405.00	405.00
Total 50300 · Director Expenses					1,620.00	1,620.00
<b>50400 · Director Fees</b>						
<b>50405 · At Large</b>						
Bill	07/25/2023	July 2023	James Brown	Board Mtg Ju...	150.00	150.00
Total 50405 · At Large					150.00	150.00
<b>50415 · Pct. 2</b>						
Bill	07/25/2023	July2023	Gary Young	Board mtg Ju...	150.00	150.00
Bill	07/25/2023	July2023	Gary Young	GMA 8 Jun 2...	150.00	300.00
Total 50415 · Pct. 2					300.00	300.00
<b>50420 · Pct. 3</b>						
Bill	07/25/2023	July 2023	Jody Williams	Board Mtg Ju...	150.00	150.00
Total 50420 · Pct. 3					150.00	150.00
Total 50400 · Director Fees					600.00	600.00

## Clearwater Underground Water Conservation Profit & Loss Detail July 2023

08/03/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>50700 · Meals</b>						
Bill	07/12/2023		Card Service Center	GMA 8 Worki...	155.62	155.62
			Total 50700 · Meals		155.62	155.62
<b>50900 · Travel &amp; Hotel</b>						
Bill	07/12/2023		Card Service Center	TWCA - Dirk	728.36	728.36
Bill	07/12/2023		Card Service Center	TWCA - Vale...	30.31	758.67
			Total 50900 · Travel & Hotel		758.67	758.67
			Total 50000 · Administrative Expenses		3,134.29	3,134.29
<b>52000 · Salary Costs</b>						
<b>52005 · Administrative Assistant</b>						
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	4,370.00	4,370.00
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	460.00	4,830.00
			Total 52005 · Administrative Assistant		4,830.00	4,830.00
<b>52010 · Educational Coord/Support Tech</b>						
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	3,285.72	3,285.72
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	410.71	3,696.43
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	616.07	4,312.50
			Total 52010 · Educational Coord/Support Tech		4,312.50	4,312.50
<b>52015 · Manager</b>						
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	7,803.57	7,803.57
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	821.43	8,625.00
			Total 52015 · Manager		8,625.00	8,625.00
<b>52025 · Office Assistant/Field Tech</b>						
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	3,860.71	3,860.71
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	193.04	4,053.75
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	0.00	4,053.75
			Total 52025 · Office Assistant/Field Tech		4,053.75	4,053.75
<b>52040 · Health Insurance</b>						
Check	07/27/2023	SWHP-Aug23	Scott & White Health Pl...	Employee He...	1,045.01	1,045.01
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	500.00	1,545.01
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	500.00	2,045.01
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	0.00	2,045.01
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	494.99	2,540.00
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	-494.99	2,045.01
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	0.00	2,045.01
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	550.02	2,595.03
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	-550.02	2,045.01
			Total 52040 · Health Insurance		2,045.01	2,045.01
<b>52045 · Payroll Taxes &amp; Work Comp</b>						
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	282.33	282.33
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	66.03	348.36
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	0.00	348.36
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	565.75	914.11
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	132.31	1,046.42
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	0.00	1,046.42
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	299.46	1,345.88
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	70.04	1,415.92
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	0.00	1,415.92
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	267.38	1,683.30
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	62.53	1,745.83
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	0.00	1,745.83
			Total 52045 · Payroll Taxes & Work Comp		1,745.83	1,745.83

# Clearwater Underground Water Conservation

## Profit & Loss Detail

### July 2023

08/03/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>52050 · Retirement</b>						
Paycheck	07/28/2023	DD1396	Corey C Dawson	Direct Deposit	204.92	204.92
Paycheck	07/28/2023	DD1397	Richard E Aaron	Direct Deposit	410.63	615.55
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	144.90	760.45
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	129.38	889.83
Total 52050 · Retirement					889.83	889.83
<b>52055 · Payroll Expenses</b>						
Bill	07/12/2023		Card Service Center		21.65	21.65
Check	07/25/2023	HSAfeeAug23	Wex		25.00	46.65
Total 52055 · Payroll Expenses					46.65	46.65
<b>52060 · Freshbenies</b>						
Check	07/24/2023	Jul23-TS	New Benefits Ltd - Fres...	T Smith	22.00	22.00
Check	07/24/2023	Jul23-SC	New Benefits Ltd - Fres...	S Chapman	22.00	44.00
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	22.00	66.00
Paycheck	07/28/2023	DD1398	Shelly Chapman	Direct Deposit	-22.00	44.00
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	22.00	66.00
Paycheck	07/28/2023	DD1399	Tristin S Smith	Direct Deposit	-22.00	44.00
Total 52060 · Freshbenies					44.00	44.00
Total 52000 · Salary Costs					26,592.57	26,592.57
<b>53000 · Operating Expenses</b>						
<b>53100 · Clearwater Studies</b>						
<b>53105 · Trinity Studies</b>						
<b>53105.4 · GAM Run</b>						
Bill	07/25/2023	Inv 12500	Advanced Groundwater...	Inv 12500 - ...	1,061.95	1,061.95
Bill	07/25/2023	Inv 12577	Advanced Groundwater...	Inv 12577 G...	2,037.50	3,099.45
Bill	07/25/2023	Inv 9508	R.W. Harden & Assoc, l...	Inv 9508 - G...	15,780.00	18,879.45
Bill	07/25/2023	Inv 9544	R.W. Harden & Assoc, l...	Inv 9544-GMM	13,755.00	32,634.45
Total 53105.4 · GAM Run					32,634.45	32,634.45
Total 53105 · Trinity Studies					32,634.45	32,634.45
<b>53130 · General Consulting</b>						
<b>53130.4 · Investigations</b>						
Bill	07/12/2023		Card Service Center	Warranty De...	5.00	5.00
Bill	07/25/2023	Inv 9508	Mustang Creek	Inv 9508 - M...	2,602.50	2,607.50
Bill	07/25/2023	Inv 9508	BEG	Inv 9508 - BEG	412.50	3,020.00
Bill	07/25/2023	Inv 9544	Mustang Creek	Inv 9544 - M...	1,447.50	4,467.50
Bill	07/25/2023	Inv 9544	sAlado Creek	Inv 9544 - Sa...	1,417.50	5,885.00
Bill	07/25/2023	Inv 9544	Reserve at Salado	Inv 9544 - Re...	1,365.00	7,250.00
Total 53130.4 · Investigations					7,250.00	7,250.00
Total 53130 · General Consulting					7,250.00	7,250.00
<b>53150 · Water Quality</b>						
Bill	07/05/2023	Inv 3131536...	IDEXX Distribution, Inc	Inv 31315368...	383.66	383.66
Bill	07/12/2023	Inv 3131785...	IDEXX Distribution, Inc	Inv 31317859...	63.07	446.73
Total 53150 · Water Quality					446.73	446.73
Total 53100 · Clearwater Studies					40,331.18	40,331.18
<b>53300 · Computer Consulting</b>						
<b>53311 · Hosting - Website</b>						
Bill	07/05/2023	Inv 20416	Engineer Austin, LLC	Inv 20416	25.00	25.00
Total 53311 · Hosting - Website					25.00	25.00

## Clearwater Underground Water Conservation Profit & Loss Detail July 2023

08/03/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
		<b>53315 - IT Network Sustainment</b>				
Bill	07/05/2023	Inv 20416	Engineer Austin, LLC	Inv 20416	650.00	650.00
		Total 53315 - IT Network Sustainment			650.00	650.00
		Total 53300 - Computer Consulting			675.00	675.00
		<b>53400 - Computer Licenses/Virus Prtctn</b>				
Bill	07/05/2023	Inv 20416	Engineer Austin, LLC	Inv 20416	159.00	159.00
		Total 53400 - Computer Licenses/Virus Prtctn			159.00	159.00
		<b>53550 - Copier/Scanner/Plotter</b>				
Bill	07/25/2023	Inv 0191920...	Xerox	Inv 019192006	486.56	486.56
		Total 53550 - Copier/Scanner/Plotter			486.56	486.56
		<b>53650 - Furniture &amp; Equipment</b>				
Bill	07/12/2023		Card Service Center	Confrence ro...	581.99	581.99
		Total 53650 - Furniture & Equipment			581.99	581.99
		<b>53700 - Legal</b>				
		<b>53703 - General (rules/accountability)</b>				
Bill	07/12/2023	Inv 97541471	Mustang Creek	Inv 9754147...	3,634.00	3,634.00
		Total 53703 - General (rules/accountability)			3,634.00	3,634.00
		<b>53705 - Legislative Services</b>				
Bill	07/05/2023	Inv 97541523	Lloyd Gosselink Attorne...	Inv 97541523	5,833.33	5,833.33
		Total 53705 - Legislative Services			5,833.33	5,833.33
		Total 53700 - Legal			9,467.33	9,467.33
		<b>53730 - Permit Reviews</b>				
		<b>53731 - Geoscience</b>				
Bill	07/25/2023	Inv 9508	Mustang Creek	Inv 9508 - M...	420.00	420.00
Bill	07/25/2023	Inv 9508	Kelly Snook	Inv 9508 - Ke...	52.50	472.50
Bill	07/25/2023	Inv 9508	Victory Rock Texas, LLC	Inv 9508 - Vi...	105.00	577.50
Bill	07/25/2023	Inv 9544	R.W. Harden & Assoc, I...	Inv 9544 - Su...	105.00	682.50
Bill	07/25/2023	Inv 9544	Baumgardner	Inv 9544- Ba...	210.00	892.50
Bill	07/25/2023	Inv 9544	Kelly Snook	Inv 9544 - Ke...	375.00	1,267.50
Bill	07/25/2023	Inv 9544	City of Temple	Inv 9544 - Cit...	210.00	1,477.50
Bill	07/25/2023	Inv 9544	Victory Rock Texas, LLC	Inv 9544 - Vi...	52.50	1,530.00
		Total 53731 - Geoscience			1,530.00	1,530.00
		Total 53730 - Permit Reviews			1,530.00	1,530.00
		<b>53780 - Subscriptions</b>				
Bill	07/12/2023		Card Service Center	Am Statesma...	34.13	34.13
		Total 53780 - Subscriptions			34.13	34.13
		<b>53785 - Mobile Classroom Expense</b>				
Bill	07/05/2023	Reimbursem...	Corey Dawson (R)	Hitch Pin	8.65	8.65
		Total 53785 - Mobile Classroom Expense			8.65	8.65
		<b>53790 - Vehicle Expense</b>				
Check	07/17/2023		CEFCO	ACH Approv...	269.43	269.43
		Total 53790 - Vehicle Expense			269.43	269.43
		Total 53000 - Operating Expenses			53,543.27	53,543.27
		<b>54000 - Facility Costs</b>				
		<b>54200 - Building Repairs/Maintenance</b>				
Bill	07/12/2023		Card Service Center		3.48	3.48
		Total 54200 - Building Repairs/Maintenance			3.48	3.48

## Clearwater Underground Water Conservation Profit & Loss Detail July 2023

08/03/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
<b>54300 - Janitorial Service</b>						
Bill	07/12/2023	July 2023	Veronica Torres	July2023	400.00	400.00
		Total 54300 - Janitorial Service			400.00	400.00
<b>54400 - Janitorial Supplies</b>						
Bill	07/12/2023		Card Service Center		42.61	42.61
		Total 54400 - Janitorial Supplies			42.61	42.61
<b>54500 - Lawn Maintenance/Service</b>						
Bill	07/12/2023	Inv 22886	Greeson Lawn Services...	Inv 22886	225.00	225.00
Bill	07/25/2023	Inv 22990	Greeson Lawn Services...	Inv 22990	225.00	450.00
		Total 54500 - Lawn Maintenance/Service			450.00	450.00
<b>54600 - Security</b>						
Bill	07/05/2023	Inv 115044	Progressive Protection	Inv 115044	29.95	29.95
		Total 54600 - Security			29.95	29.95
		Total 54000 - Facility Costs			926.04	926.04
<b>55000 - Utilities</b>						
<b>55400 - Phone</b>						
Bill	07/05/2023	Inv 48682	Folkerson Communicati...	Inv 48682	203.90	203.90
		Total 55400 - Phone			203.90	203.90
		Total 55000 - Utilities			203.90	203.90
		Total Expense			84,400.07	84,400.07
		Net Ordinary Income			-74,685.00	-74,685.00
		<b>Net Income</b>			<b>-74,685.00</b>	<b>-74,685.00</b>





**Clearwater Underground Water Conservation**  
**A/P Aging Detail**  
As of August 2, 2023

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<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Due Date</u>	<u>Aging</u>	<u>Open Balance</u>
<b>Current</b>						
Total Current						
<b>1 - 30</b>						
Total 1 - 30						
<b>31 - 60</b>						
Total 31 - 60						
<b>61 - 90</b>						
Total 61 - 90						
<b>&gt; 90</b>						
Total > 90						<hr/>
<b>TOTAL</b>						<hr/> <hr/>

Investment Fund - Item #5

TexPool Participant Services  
 1001 Texas Avenue, Suite 1150  
 Houston, TX 77022



## Summary Statement

**CLEARWATER UNDERGROUND WCD**  
**ATTN DIRK AARON**  
**PO BOX 1989**  
**BELTON TX 76513-5989**

**Statement Period 07/01/2023 - 07/31/2023**  
**Customer Service 1-866-TEX-POOL**  
**Location ID 000079358**

### GENERAL FUND - 07935800001

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$659,180.82	\$0.00	-\$32,500.00	\$2,835.89	\$629,516.71	\$650,885.20
TexPool Prime	\$666,817.11	\$0.00	-\$32,500.00	\$3,001.42	\$637,318.53	\$658,526.83
Total Dollar Value	\$1,325,997.93	\$0.00	-\$65,000.00	\$5,837.31	\$1,266,835.24	

### ACCOUNT TOTALS

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance
TexPool	\$659,180.82 ✓	\$0.00 ✓	-\$32,500.00 ✓	\$2,835.89 ✓	\$629,516.71
TexPool Prime	\$666,817.11 ✓	\$0.00 ✓	-\$32,500.00 ✓	\$3,001.42 ✓	\$637,318.53
Total Dollar Value	\$1,325,997.93	\$0.00	-\$65,000.00	\$5,837.31	\$1,266,835.24

8/3/2023 ✓  
 SEC

10:19 AM

08/03/23

**Clearwater Underground Water Conservation**  
**Reconciliation Summary**  
10505 - Cash - TexPool, Period Ending 07/31/2023

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	<u>Jul 31, 23</u>	
Beginning Balance		659,180.82
Cleared Transactions		
Checks and Payments - 1 item	-32,500.00	
Deposits and Credits - 1 item	2,835.89	
Total Cleared Transactions	<u>-29,664.11</u>	
Cleared Balance		<u><u>629,516.71</u></u>
Register Balance as of 07/31/2023		629,516.71
Ending Balance		629,516.71

10:18 AM

08/03/23

**Clearwater Underground Water Conservation**  
**Reconciliation Summary**  
10500 · Cash-TexPool Prime, Period Ending 07/31/2023

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	<u>Jul 31, 23</u>
<b>Beginning Balance</b>	666,817.11
<b>Cleared Transactions</b>	
Checks and Payments - 1 item	-32,500.00
Deposits and Credits - 1 item	3,001.42
	<u>                    </u>
<b>Total Cleared Transactions</b>	-29,498.58
	<u>                    </u>
<b>Cleared Balance</b>	<b>637,318.53</b>
	<u>                    </u>
<b>Register Balance as of 07/31/2023</b>	637,318.53
<b>Ending Balance</b>	637,318.53

**Agenda Item: #8  
Set the Preliminary  
Tax Rate for Tax Year 2023**

Board Meeting  
August 9, 2023

Agenda Item: #8  
FY24 Budget Development

**Agenda Item #8:**

Discuss, consider, and take appropriate action, if necessary, to set the preliminary tax rate for tax year 2023 on the proposed budget.

The property values per the attached “2023 Certified Taxable Values” from the Tax Appraisal District of Bell County (June 29, 2023) is **\$35,300,611,496** after exemptions. This taxable is separated by Net Taxable Property @ **\$34,076,944,957.00** and Tax on New Property @ **\$1,223,666,539.00**. The following budget is based on the No-New-Revenue Rate (0.002372/\$100) which has been determined by the tax appraisal district and the enclosed “form 50-856” 2023 Tax Rate Calculation Worksheet for Water Districts, see Page 10 Section 8: Total-Tax-Rate.

**Income Analysis for No-New-Revenue based on \$35,300,611,496.00**

**FY24 No-New - Revenue Rate (Preliminary Rate)**

Tax Rate		<b>0.002372</b>
Net Taxable Property	\$	34,076,944,957.00
Approximate Total Levied		\$808,305.13
New Taxable Property	\$	1,223,666,539.00
Tax on New Property		\$29,025.37
Possible Levy		\$837,330.50

**FY24 Alternative Tax Rate as Rate**

Tax Rate		<b>0.002436</b>
Net Taxable Property	\$	34,076,944,957.00
Approximate Total Levied	\$	830,114.38
New Taxable Property	\$	1,223,666,539.00
Tax on New Property	\$	29,808.52
Possible Levy		\$859,922.90

**FY24 Maximum Voter Approval Rate**

Tax Rate		<b>0.002865</b>
Net Taxable Property	\$	34,076,944,957.00
Approximate Total Levied		\$976,304.47
New Taxable Property	\$	1,223,666,539.00
Tax on New Property		\$35,058.05
Possible Levy		\$1,011,362.52



**No-New-Revenue  
BellCAD Calculations  
Form 50-856**

**Income Analysis for No-New-Revenue based on \$35,300,611,496.00**

**FY24 No-New -Revenue Rate (Preliminary Rate)**

Tax Rate	0.002372
Net Taxable Property	\$ 34,076,944,957.00
Approximate Total Levied	\$808,305.13
New Taxable Property	\$ 1,223,666,539.00
Tax on New Property	\$29,025.37
Possible Levy	\$837,330.50

**FY24 Alternative Tax Rate as Rate**

Tax Rate	0.002436
Net Taxable Property	\$ 34,076,944,957.00
Approximate Total Levied	\$ 830,114.38
New Taxable Property	\$ 1,223,666,539.00
Tax on New Property	\$ 29,808.52
Possible Levy	\$859,922.90

**FY24 Maximum Voter Approval Rate**

Tax Rate	0.002865
Net Taxable Property	\$ 34,076,944,957.00
Approximate Total Levied	\$976,304.47
New Taxable Property	\$ 1,223,666,539.00
Tax on New Property	\$35,058.05
Possible Levy	\$1,011,362.52

# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

**CLEARWATER U.W.C.D.**

Taxing Unit Name

Phone (area code and number)

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.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 28,867,450,172
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 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 in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 28,867,450,172
4.	<b>2022 total adopted tax rate.</b>	\$ 0.002708/\$100
5.	<b>2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.</b>	
	A. Original 2022 ARB values:.....	\$ 267,270,451
	B. 2022 values resulting from final court decisions:.....	- \$ 173,247,891
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 94,022,560
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 1,054,969,262
	B. 2022 disputed value:.....	- \$ 52,748,463
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 1,002,220,799
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 1,096,243,359

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	Ke-View Percentage Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>29,963,693,531</u>
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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 2023 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2022 market value:..... \$ <u>26,303,560</u> <b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>213,569,941</u> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>239,873,501</u>
11.	<b>2022 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 2023.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <b>A. 2022 market value:</b> ..... \$ <u>1,098,506</u> <b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>13,172</u> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>1,085,334</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>240,958,835</u>
13.	<b>2022 captured value of property in a TIF.</b> Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>29,722,734,696</u>
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>804,891</u>
16.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ <u>3,666</u>
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>808,557</u>
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <b>A. Certified values:</b> ..... \$ <u>33,777,024,783</u> <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0</u> <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> <b>D. Tax increment financing:</b> Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u> <b>E. Total 2023 value.</b> Add A and B, then subtract C and D.	\$ <u>33,777,024,783</u>

<sup>5</sup> Tex. Tax Code § 26.012(15)

<sup>6</sup> Tex. Tax Code § 26.012(15)

<sup>7</sup> Tex. Tax Code § 26.012(15)

<sup>8</sup> Tex. Tax Code § 26.03(c)

<sup>9</sup> Tex. Tax Code § 26.012(13)

<sup>10</sup> Tex. Tax Code § 26.012(13)

<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ <u>1,523,586,713</u>
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ <u>0</u>
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ <u>1,523,586,713</u>
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>35,300,611,496</u>
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ <u>1,223,666,539</u>
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ <u>1,223,666,539</u>
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>34,076,944,957</u>
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.002372</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ <u>0.000000</u> /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ <u>0.002708</u> /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>29,963,693,531</u>

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

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>811,416</u>
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b>	
A.	<b>M&amp;O taxes refunded for years preceding tax year 2022.</b> 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 2022. This line applies only to tax years preceding tax year 2022. .... + \$ <u>3,666</u>	
B.	<b>2022 taxes in TIF.</b> 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 2023 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u>	
C.	<b>2022 transferred function.</b> 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. .... +/- \$ <u>0</u>	
D.	<b>2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>3,666</u>	
E.	Add Line 30 to 31D.	\$ <u>815,082</u>
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>34,076,944,957</u>
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.002391</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> If not applicable or less than zero, enter 0.	
A.	<b>2023 state criminal justice mandate.</b> 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. \$ <u>0</u>	
B.	<b>2022 state criminal justice mandate.</b> 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. .... - \$ <u>0</u>	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.000000</u> /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> If not applicable or less than zero, enter 0.	
A.	<b>2023 indigent health care expenditures.</b> 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. .... \$ <u>0</u>	
B.	<b>2022 indigent health care expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... - \$ <u>0</u>	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ <u>0.000000</u> /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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><b>B. 2022 indigent defense compensation expenditures.</b> 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p><b>A. 2023 eligible county hospital expenditures.</b> 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><b>B. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ _____ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2022.</b> 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>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ _____ <u>0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p><b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.002391</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, 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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.002391</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.002474</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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</p> <p>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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>28</sup></p> <p>Enter debt amount ..... \$ _____ <b>0</b></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt ..... - \$ _____ <b>0</b></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____ <b>0</b></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ _____ <b>0</b></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ _____ <b>0</b>
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup></p>	\$ _____ <b>0</b>
44.	<p><b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.</p>	\$ _____ <b>0</b>
45.	<p><b>2023 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00%</u></p> <p><b>B.</b> Enter the 2022 actual collection rate ..... <u>95.64%</u></p> <p><b>C.</b> Enter the 2021 actual collection rate ..... <u>97.14%</u></p> <p><b>D.</b> Enter the 2020 actual collection rate ..... <u>97.35%</u></p> <p><b>E.</b> 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%. <sup>31</sup></p>	<u>100.00%</u>
46.	<p><b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	\$ _____ <b>0</b>
47.	<p><b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>35,300,611,496</u>
48.	<p><b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.000000</u> /\$100
49.	<p><b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	\$ <u>0.002474</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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>	\$ _____ /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.000000</u> /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes** Not Applicable

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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control** Not Applicable

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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> 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 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 before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would 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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63.</b>	<b>Year 3 component.</b> Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.003565</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.000745</u> /\$100
	C. Subtract B from A.....	\$ <u>0.002820</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.002708</u> /\$100
	E. Subtract D from C.....	\$ <u>0.000112</u> /\$100
<b>64.</b>	<b>Year 2 component.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ <u>0.003137</u> /\$100
	B. Unused increment rate (Line 66).....	\$ <u>0.000112</u> /\$100
	C. Subtract B from A.....	\$ <u>0.003025</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.003100</u> /\$100
	E. Subtract D from C.....	\$ <u>-0.000075</u> /\$100
<b>65.</b>	<b>Year 1 component.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ <u>0.003626</u> /\$100
	B. Unused increment rate (Line 64).....	\$ <u>0.000000</u> /\$100
	C. Subtract B from A.....	\$ <u>0.003626</u> /\$100
	D. Adopted Tax Rate.....	\$ <u>0.003272</u> /\$100
	E. Subtract D from C.....	\$ <u>0.000354</u> /\$100
<b>66.</b>	<b>2023 unused increment rate.</b> Add Lines 63E, 64E and 65E.	\$ <u>0.000391</u> /\$100
<b>67.</b>	<b>Total 2023 voter-approval tax rate, including the unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.002865</u> /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(c)  
<sup>41</sup> Tex. Tax Code §526.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(8-a)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**SECTION 6: De Minimis Rate**

Not Applicable

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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ _____ /\$100

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

Not Applicable

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.<sup>46</sup>

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.<sup>47</sup>

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
73.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ _____ /\$100
75.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)

<sup>45</sup> Tex. Tax Code §26.042(f)

<sup>46</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 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 67 (taxing units with the unused increment rate).	\$ _____ /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ **0.002372** /\$100  
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26

**Voter-approval tax rate.** ..... \$ **0.002865** /\$100  
 As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 67

**De minimis rate.** ..... \$ \_\_\_\_\_ /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**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.<sup>50</sup>

**print here** ▶ Tammy Hubnik  
 Printed Name of Taxing Unit Representative

**sign here** ▶ \_\_\_\_\_  
 Taxing Unit Representative Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

Waiver Request - Item #10  
Michael Linnemann

**Board Meeting  
August 9, 2023**

**Agenda Item: #10  
Waiver Request**

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**Agenda Item #10:**

Discuss, consider, and take appropriate action if necessary to approve a request to waive the Groundwater Availability Certification requirement, to conduct a modified groundwater availability assessment by the District for the purpose of subdividing Bell CAD Property ID:73492 @ 17.0-acres into four tracts owned by Michael Linnemann.

**Narrative**

Michael Linnemann is requesting a waiver as it relates to his 17-acre tract that he wishes to subdivide into a maximum of 4 tracts.

- 1) Lot 4 Block One will be no smaller than 10.2-acres with an existing well E-23-012P completed in the Edwards BFZ Aquifer. (see attached proposed survey plat)
- 2) Lots 1 through 3 will be approximately 2.12 to 2.14 acres in size thus eligible for a non-exempt well per a N3 Drilling & Operating Permit application.
- 3) No public water supply is available for the property located east of Salado on Royal Street and in the jurisdiction of both Bell County and the Village of Salado.

**Facts per County Rules and Clearwater UWCD Inter Local Agreement:**

- The proposed subdividing of property ID: 73492 is subject to the Plating Rules of Bell County as it relates to a Groundwater Availability Certification per TCEQ 232.0032 (see attached).
- The GAC can cost a minimum of \$20,000 by a licensed geoscience professional conducting the study and submitting the stamped report to both Bell County and to Clearwater.
- This requirement is designed for larger properties and owners who desire to develop & subdivide one tract into multiple tracts (typically 4 or more) and all new tracts dependent on groundwater wells thus the GAC can be cost prohibitive in subdividing of land in a scenario such as this.
- The waiver of the GAC has been discussed with the County Engineers Office and only if Clearwater approves the waiver with special provisions, they are okay.

**Recommendations:**

- Special Provisions should be as follows:
  - Conduct a single well pumping test for a minimum of 24-hours on the existing well.
  - Conduct the pumping test when drought conditions have been improved to no drought. Landowner must pay the cost of setting up the well with a meter and tremie tube.
  - Pay the Clearwater GAC review fee and permit applications fees for 3 new wells.
  - Pumping test will determine if the aquifer can sustain two or more wells above those well in the ½ mile radius of the tract.

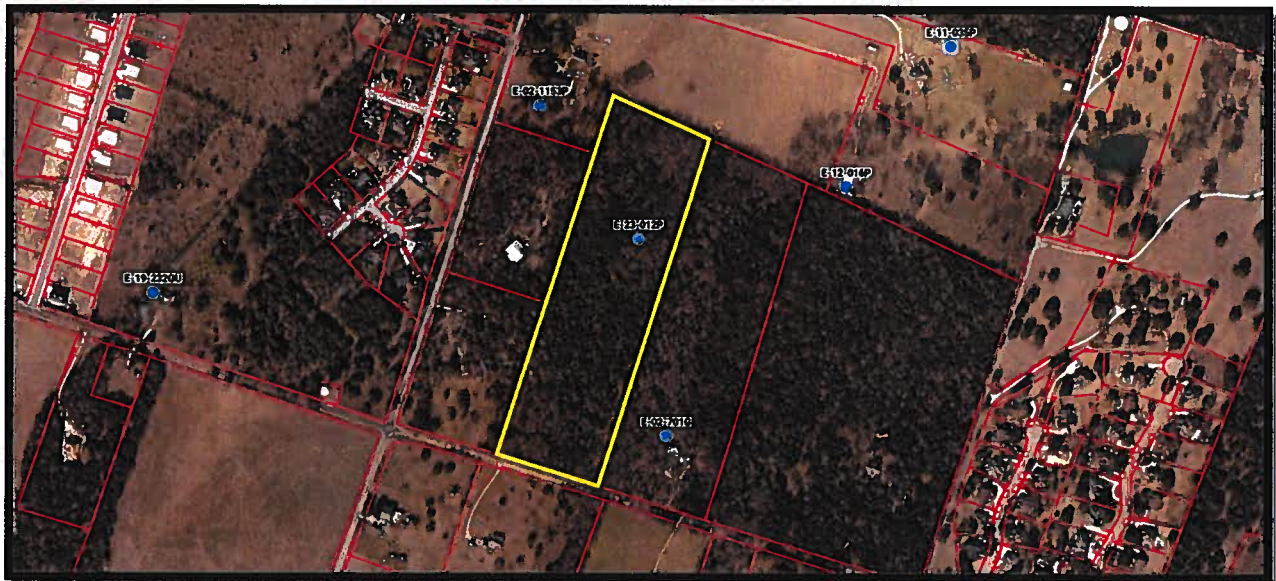
- New wells would be metered and have observation ports.
- Cost to the District could exceed \$2500 for geoscience analysis. Current fees are \$1250 for the review of a full GAC and \$150 for each of the proposed wells should the pumping test support 3 more wells on the small tract.

**Determine:**

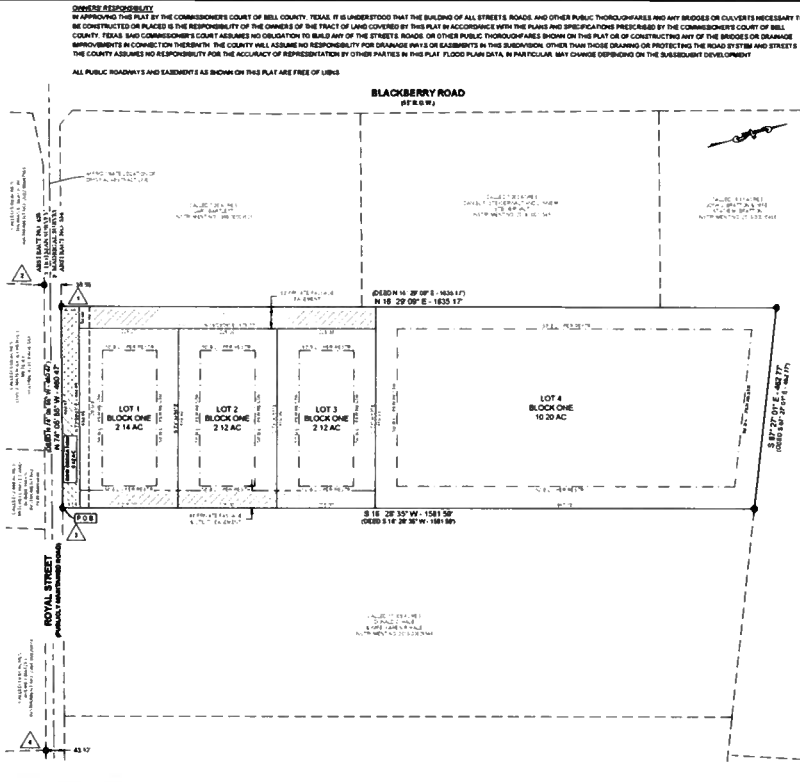
If the board is comfortable for the modified approach rather than the larger cost of a full GAC per TCEQ 232.0032.

If approved limit the waiver to an unknown time in the future to conduct the single well pumping test upon payment of the fees.

If approved keep in mind that changes soon per SB2440 by Senator Perry will be coming prior to January 2024.



- NOTES:**
- THE BEARINGS AND DISTANCES SHOWN HEREON ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM. CRITICAL ZONE HAS BEEN PER LEICA SMART NET GPS OBSERVATION.
  - DUE TO THE LACK OF BEARER AVAILABILITY IN THE AREA, ALL LOTS WILL BE BOUND BY ON-SITE DRAINAGE FACILITIES (OSDF). ALL PROPOSED OSDF SHALL BE IN ACCORDANCE WITH THE POLICIES AND LAWS OF BELL COUNTY. THE BELL COUNTY HEALTH DISTRICT IS HEREBY DESIGNATED AS THE FINAL AUTHORITY REGARDING THE USE OF PRIVATE SEWER SYSTEMS.
  - ALL LOTS ARE FOR RESIDENTIAL PURPOSES ONLY.
  - PERMANENT CORNERS, EXTENSION AND INTERIOR, SHALL BE SET FROM ROADS WITH A CHAIN MARKED CORNER 150 FT AFTER COMPLETED CONSTRUCTION AS AUTHORIZED BY THE DEVELOPER.
  - THIS PROPERTY LIES WITHIN THE FEMA ZONE 6 OTHER AREA AS SHOWN ON THE FLOOD INSURANCE RATE MAP (FIRM) MAP NUMBER 080301C WHICH BECAME EFFECTIVE DATE OF SEPTEMBER 26, 2009.
  - FEMA ZONE 6 OTHER AREA AS SHOWN AS SHOWN DETERMINED TO BE OUTSIDE THE 5% ANNUAL CHANCE FLOODPLAIN.
  - WATER SERVICE FOR LOTS 1-3 TO BE PROVIDED BY JARRELL COMMUNITY WATER SUPPLY CORPORATION (CWA) 10000.
  - WATER SERVICE FOR LOT 4 TO BE PROVIDED BY PRIVATE WELL. CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT IS HEREBY DESIGNATED AS THE FINAL AUTHORITY REGARDING THE USE OF PRIVATE WELL SYSTEMS.
  - THE RESTRICTIVE COVENANTS RECORDED IN VOLUME 184 PAGE 888 DEED RECORDS OF BELL COUNTY, TEXAS FOR THE CALLED 17 ACRES TRACT OF LAND WILL BE CARRIED AND APPLY FOR THE LOTS SHOWN IN THIS SUBDIVISION.
  - SELLING A PORTION OF THIS ADDITION BY METES AND BOUNDS IS A VIOLATION OF HOUSING ORDINANCES AND STATE LAWS AND IS SUBJECT TO FINES AND WITHDRAWAL OF UTILITIES AND BUILDING PERMITS.



**OWNER RESPONSIBILITY**

IN APPROVING THIS PLAT BY THE COMMISSIONERS COURT OF BELL COUNTY, TEXAS, IT IS UNDERSTOOD THAT THE BUILDING OF ALL STREETS, ROADS AND OTHER PUBLIC THROUGHFARES AND ANY BRIDGES OR OVERLAYS NECESSARY TO BE CONSTRUCTED OR PLACED IS THE RESPONSIBILITY OF THE OWNER OF THE TRACT OF LAND COVERED BY THIS PLAT IN ACCORDANCE WITH THE PLANS AND SPECIFICATIONS PRESCRIBED BY THE COMMISSIONERS COURT OF BELL COUNTY, TEXAS. AND COMMISSIONERS COURT ASSUMES NO OBLIGATION TO BUILD ANY OF THE STREETS, ROADS OR OTHER PUBLIC THROUGHFARES SHOWN ON THIS PLAT OR ON CONSTRUCTING ANY OF THE BRIDGES OR OVERLAYS NECESSARY IN CONNECTION THEREWITH. THE COUNTY WILL ASSUME NO RESPONSIBILITY FOR DRAINAGE AND EASEMENTS IN THIS SUBDIVISION OTHER THAN THOSE DRAWING OR PROTECTING THE ROAD BY THEM AND STREETS. THE COUNTY ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF REPRESENTATION BY OTHER PARTIES IN THIS PLAT. FLOOD PLAIN DATA, IN PAR TOLLAR, MAY CHANGE DEPENDING ON THE SUBSEQUENT DEVELOPMENT.

ALL PUBLIC ROADWAYS AND EASEMENTS AS SHOWN ON THIS PLAT ARE FREE OF LIENS.

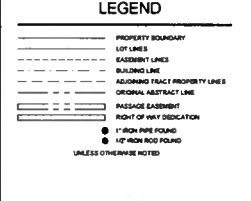
THE OWNER SHALL PROVIDE THE COUNTY WITH A LETTER ACKNOWLEDGING THAT IT IS THE RESPONSIBILITY OF THE OWNER NOT TO THE COUNTY TO ASSURE COMPLIANCE WITH THE PROVISIONS OF ALL APPLICABLE FEDERAL, STATE AND LOCAL LAWS AND REGULATIONS RELATED TO THE ENVIRONMENT, INCLUDING, BUT NOT LIMITED TO, THE ENGINEERS SPECIES ACT, STATE ADAPTER REGULATIONS AND MUNICIPAL WATERBESH ORDINANCES.

WHETHER THE EXECUTION HEREOF ON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023

FOR: HELL, LLC

BY: MICHAEL LUTHEGGER, MEMBER - PRESIDENT AND TREASURER

- REFERENCE TIES**
- 1-2 N 67° 40' 00" E 83.00'
  - 3-4 S 88° 30' 00" E 188.17'



**CITY PLANNING AND DEVELOPMENT SERVICES**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023 A.D. BY THE EXECUTIVE DIRECTOR OF PLANNING AND DEVELOPMENT SERVICES OF THE CITY PLANNER OF THE VILLAGE OF SALADO, TEXAS

EXECUTIVE DIRECTOR OF PLANNING AND DEVELOPMENT SERVICES OF THE CITY PLANNER PLANNING SECRETARY

PRELIMINARY: THIS DOCUMENT SHALL NOT BE RECORDED FOR ANY PURPOSES AND SHALL NOT BE USED OR RELIED UPON AS A FINAL SURVEY DOCUMENT. THIS DOCUMENT IS RELEASED FOR THE PURPOSES OF REVIEW AND COMMENT UNDER THE AUTHORITY OF BETH H. BARTON R.P.S. S.P.L.S. NO. 805 ON JUNE 07, 2023.

**COUNTY CLERK INFORMATION**

FILED FOR RECORD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023 PLAT RECORDS OF BELL COUNTY TEXAS OFFICIAL RECORDS OF REAL PROPERTY BELL COUNTY TEXAS

BY \_\_\_\_\_

**ATTORNEY:**

THE TAX APPRAISAL DISTRICT OF BELL COUNTY DOES HEREBY CERTIFY THESE ARE CURRENTLY NO DELINQUENT TAXES DUE TO THE TAX APPRAISAL DISTRICT OF BELL COUNTY ON THE PROPERTY DESCRIBED BY THIS PLAT

DATED THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2023 A.D.

BY \_\_\_\_\_

BELL COUNTY TAX APPRAISAL DISTRICT

FINAL PLAT FOR:			
<b>HAWKS LANDING</b>			
IN THE ETJ OF THE VILLAGE OF SALADO, BELL COUNTY, TEXAS			
SURVEY	F SURVEY A 84	OWNER	HELL, LLC BLACKBERRY RD SALADO, TEXAS 76781
NUMBER OF BLOCKS	1	SURVEYOR	QUINTANA ENGINEERING, LLC 1911 W. STAR QUARTER LP KILLEEN, TEXAS 76844 (254) 453-8882
NUMBER OF LOTS	4	TOTAL ACRES	17.08 AC
DATE	JUNE 2023		



**HAWKS LANDING**, IS A PLAT OF A 17.08 ACRES TRACT OF LAND SITUATED IN THE ETJ OF THE VILLAGE OF SALADO, BELL COUNTY, TEXAS. BEING ALL OF THE CALLED 17.08 ACRES TRACT OF LAND DESCRIBED IN DEED TO HELL, LLC, RECORDED IN INSTRUMENT NO. 807416, DEED RECORDS OF BELL COUNTY, TEXAS.

DATE: 06-21-23

PREPARED BY: PI



**Waiver Request - Item #11**  
**Session Harrell & Amber Dankert**

**Board Meeting  
August 9, 2023**

**Agenda Item: #11  
Waiver Request**

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**Agenda Item #11:**

Discuss, consider, and take appropriate action if necessary to approve a request to waive the Groundwater Availability Certification requirement, to conduct a modified groundwater availability assessment by the District for the purpose of subdividing Bell CAD Property ID:237622 @ 10.1-acres, owned by Session Harrell & Amber Dankert, into one tract at approximately 4.5-acres and combine the remanent tract of 5.6-acres into the adjacent tract Property ID: 103428 112.085-acres owned by UE WINIX Stinnett Mill LLC, represented by Donny Ringler.

**Narrative**

Session Harrell & Amber Dankert are requesting a waiver as it relates to their 17-acre tract that they wish to subdivide into one small tract and combine the sold remanent of 5.6 acres to the proposed buyer.

- 1) The proposed remanent tract will retain the existing exempt well E-02-2837G.
- 2) The home lot is then required to apply for an N3 Combination Drilling & Operating Permit application.
- 3) The owners have stated that due to their large family size they would need 2 acre-ft per year of groundwater production for domestic use.
- 4) No public water supply is available for the property located east of Salado on Royal Street and in the jurisdiction of both Bell County and the Village of Salado.

**Facts per County Rules and Clearwater UWCD Inter Local Agreement:**

- The proposed subdividing of property ID: 237622 is subject to the Plating Rules of Bell County as it relates to a Groundwater Availability Certification per TCEQ 232.0032 (see attached).
- The GAC can cost a minimum of \$20,000 by a licensed geoscience professional conducting the study and submitting the stamped report to both Bell County and to Clearwater.
- This requirement is designed for larger properties and owners who desire to develop & subdivide one tract into multiple tracts (typically 4 or more) and all new tracts dependent on groundwater wells thus the GAC can be cost prohibitive in subdividing of land in a scenario such as this.
- The waiver of the GAC has been discussed with the County Engineers Office and only if Clearwater approves the waiver with special provisions, they are okay.

