



Every drop counts!

Board Meeting
&
Workshop

Clearwater Underground Water Conservation District
700 Kennedy Court
Belton, Texas

Wednesday
August 23, 2023
1:30 p.m.

**Clearwater Underground Water Conservation District
Board Members**

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

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Secretary**

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Jody Williams, Director Pct. 3

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Jim Brown, Director At-Large

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Agenda

**NOTICE OF THE MEETING OF THE
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
August 23, 2023**

Notice is hereby given that the above-named Board will hold a Workshop and Board meeting on Wednesday, August 23, 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 discussed¹.

Workshop:

1. Discuss and review the District Drought designation related to water levels and spring-flow measurements.
2. Receive information related to the Development of the BELCOR RHCP.
3. Discuss proposed amendments to the District's rules as required by changes in Chapter 36 Texas Groundwater Code per the 88th Legislative Session.

Board Meeting:

1. Invocation and Pledge of Allegiance.
2. Public comment.²
3. Approve minutes of the August 9, 2023, Board meeting.
4. Hold Public Hearing on the proposed tax rate for tax year 2023.
5. Discuss, consider, and take appropriate action, if necessary, to adopt the District Budget for FY2024.
6. Discuss, consider, and take appropriate action, if necessary, by Resolution to adopt the District tax rate for tax year 2023.
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 to set the date for the prescribed public hearing as it relates to the required changes in the District Rules required by Chapter 36 Groundwater Code per the 88th Legislative Session.
9. Discuss, consider, and take appropriate action to set the date for the prescribed public hearing as it relates to the required amendments to the District's current Groundwater Management Plan to update the Round 3 Desired Future Conditions set forth by GMA8.
10. General Manager's Report concerning office management and staffing related to District Management Plan³.
11. Director comments and reports³.
12. Discuss agenda items for the next meeting.
13. Set time and place for the next meeting.
14. Adjourn.

Dated the 11th day of August 2023.

Leland Gersbach, Board President

By: 
Dirk Aaron, Asst. Secretary

SHELLEY COSTON
CO. CLK. BELL CO. TX

2023 AUG 11 A 8:52

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

CUWCD 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 CUWCD's office at 254-933-0120 at least 24 hours in advance if accommodation is needed.

¹ 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.

² Please limit comments to 3 minutes. The Board is not allowed to take action on any subject presented that is not on the agenda, nor is the Board required to provide a response: any substantive consideration and action by the Board will be conducted under a specific item on a future agenda.

³ No formal action will be taken by the Board on these agenda items. These items are on the agenda to provide CUWCD's staff, Stakeholder 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 CUWCD permittees, state or regional developments related to water management, and activities of the staff, and Directors. Substantive deliberation and formal action on any of these issues will be conducted pursuant to a specific item on a future agenda.

**NOTICE OF THE MEETING OF THE
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
August 23, 2023**

Notice is hereby given that the above-named Board will hold a Workshop on Wednesday, August 23, 2023, beginning at 1:30 p.m., in the Clearwater UWCD Board Room located at 700 Kennedy Court, Belton, Texas. The following items in workshop will be discussed¹.

Amended Workshop Agenda:

1. Receive presentation from Bell County 4-H Water Ambassadors and AgriLife County Extension Agent.
Discuss and review the District Drought designation related to water levels and spring-flow measurements.
2. Receive information related to the Development of the BELCOR RHCP.
3. Discuss proposed amendments to the District's rules as required by changes in Chapter 36 Texas Groundwater Code per the 88th Legislative Session.

Dated the 18th day of August, 2023

Leland Gersbach, Board President

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2023 AUG 18 A 10:28
SHELLEY COSTON
CO. CLK. BELL CO. TX

By: Dirk Aaron
Dirk Aaron, Asst. Secretary

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 accommodations 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.

¹During 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.

²Citizens 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. 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.

³No 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.

Minutes - Item #3

Clearwater Underground Water Conservation District Meeting
700 Kennedy Court
Belton, TX
Wednesday, August 9, 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, August 9, 2023, at the Clearwater UWCD Building 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

Mike Keester – RWH
Neil Deeds – Intera
Matt Bates – City of Belton
Amber Dankert
Marvin Ee – UMHB
Session Harrell - SWSC

John Asbury
Pete George – Collier
Bill Schumann – Bell County
Murray McCarley
Scott Dodd – UMHB

Cole Ruiz – Lloyd Gosselink
David Holmes
Timi Dutchuk – Fort Cavazos
Steve Theodore – UMHB
Ricky Garrett – WCID #1

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.*

None

3. *Approve minutes of the July 12, 2023, Board meeting.*

Board members received the minutes of the July 12, 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 July 12, 2023, Board meeting and Workshop as presented. Director, Jim Brown, seconded the motion.

Motion carried 5-0.

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

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

Secretary, Gary Young, moved to accept the July 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 July 2023 (FY23) as presented.*

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

Director, Scott Brooks, moved to accept the monthly Investment Fund account report for July 2023 as presented. Secretary, Gary Young, seconded the motion.

Motion carried 5-0.

6. Discuss, consider, and take appropriate action, if necessary, to participate in the ASR pilot project with WCID#1.

Dirk introduced Ricky Garrett with WCID#1 and Timi Dutchuk with Ft. Cavazo. Ricky laid out the framework and importance of the ASR pilot project. Neil Deeds with Intera highlighted items of interest related to the ASR pilot project. Dirk recommends the Board approve participation in funding this project at \$50,000. He suggested moving the funds from reserves.

Scott Brooks noted that this was going to be a large expenditure for this budget year and was interested in knowing how this would affect his constituents. He would like insurance that the district would have access to the data related to this monitor well.

John Asbury requested to make public comments on this agenda item. John laid out his concerns and suggestions but noted that he has no problems with this.

Leland asked if there was any other discussion. Hearing none he asked for a motion to participate or not.

Director, Scott Brooks, moved to approve participation in the ASR pilot Program with the stipulation that the data would be available to CUWCD and would not exceed \$50,000. Secretary, Gary Young,

Motion carried 5-0.

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

Shelly presented the request for FY23 budget amendments as follows:

Vendor	Line Item	Invoice Amount	Available Funds	Amount Requested	New Balance	From	Available Funds	New Balance
Salary Cost	52055-pay roll exp	\$116.00	\$14.79	\$101.21	\$116.00	52045-payroll tax/workers comp	\$9,222.90	\$9,106.90
	(Wex \$25 - Aug/Sept = \$50 & Intuit \$22 July/Aug/Sept = \$66)							
Folkerson	55400-phone	\$407.80	\$191.12	\$216.68	\$407.80	55300-internet	\$1,815.50	\$1,598.82
	(\$203.90 x 2 - Aug/Sept)							
Lloyd Gosseling	53703-Gen rules/account	\$5,555.00	\$0.00	\$5,555.00	\$0.00	53702-Endangered Spec	\$10,000.00	\$4,445.00
NTGCD	50605-GMA8-Tech Com	\$4,383.52	\$3,477.50	\$906.02	\$0.00	50610-GMA8 - admin	\$2,481.83	\$1,575.81

After approval of agenda item #6, Dirk requested a budget amendment for participation in the ASR pilot project with WCID#1. He requested the funds be moved from the district's reserved funds.

Director, Jim Brown, moved to accept the FY23 line-item budget amendments as requested. Vice President, Jody Williams, seconded the motion.

Motion carried 5-0.

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.

Dirk presented the 2023 Certified Taxable Values he received from the Tax Appraisal District of Bell County and his analysis of the numbers. After discussions, the Board agreed they wanted to stay with the "no new revenue rate" of \$0.002372/\$100 valuation.

Vice President, Jody Williams, moved to set the preliminary tax rate for tax year 2023 at 0.002372. Director, Jim Brown, seconded the motion.

Motion carried 5-0.

9. Discuss, consider, and take appropriate action, if necessary to set the public hearing date and adoption of the FY24 budget.

Based on the budget development timeline, Dirk recommended the Board set the public hearing date and adoption of the FY24 budget for August 23, 2023.

Vice President, Jody Williams, moved to set the public hearing date and adoption of the FY24 budget for August 23, 2023. Director, Scott Brooks, seconded the motion.

Motion carried 5-0.

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.

Dirk noted that Mike Linnemann could not be at the meeting today. Dirk laid out the facts of the request for the waiver on Mike Linnemann's behalf.

Dirk asked Mike Keester to present the Modified Groundwater Availability Study (and the science side of it) vs Groundwater Availability Certification. Dirk also explained facts per County Rules and CUWCD Inter-Local Agreement. Dirk has been in contact with County Engineer, Brian Neaves, and they are ok with the waiver only if Clearwater approves the waiver with special provisions.

Special provisions should include:

- Conduct a single well pump test on the existing well.
- Conduct the pumping test when drought conditions improve.
- Pay CUWCD GAC review fees and application fees for 3 new wells.
- Pumping test will determine if the aquifer can sustain 2 or more wells above those wells in the ½ mile radius.

Board members asked questions of Mike Keester and Dirk to clarify concerns.

Director, Jim Brown, moved to approve the waiver with stipulations that the pump test be delayed until sufficient water is available and that they provide documentation stating they do not have access to public water. Director, Scott Brooks, seconded the motion.

Motion carried 5-0.

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.

Dirk presented information related to the request to waive the Groundwater Availability Certification requirements. This request is relevant to the information presented by Mike Keester in agenda item #10 and the modified Groundwater Availability Study.

Based on discussion between Scott, Dirk, and Commissioner Schumann, the property might be subject to full platting.

Amber stated that she understands the process. She pled her case with scenarios that might apply for her to get another well now, with limited usage. She inquired if there was an emergency provision that would allow them to have a well drilled now. Dirk explained there is not an emergency provision in the rules that would allow that without plugging the existing well.

After continued discussions back and forth, it was suggested that she apply for a 2nd exempt well on her property. Dirk instructed her to fill out the exempt application with Tristin before she left.

Director, Scott Brook, moved there would be no action taken on this agenda item. Secretary, Gary Young, seconded the motion.

No Board action taken on this item.

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.

President, Leland Gersbach continued the public hearing at 2:27 p.m. and gave a summary of the application being considered. He noted that he reviewed the procedural issues at the hearing last but will answer any questions regarding the continuance today.

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 stated anyone wishing to participate in the hearing last month was afforded an opportunity to support or protest the application at that time. Matt Bates (City of Belton) requested 30-day pause in the hearing to meet with representatives of UMHB. The pause was granted until today's meeting.

Leland instructed anyone from the public wishing to make comments on the application to sign up to do so.

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

Leland laid out the procedures for the continuation of 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 entered 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 and John Asbury signed up to give public comments. Murray noted his concerns and offered suggestions on landscaping that would not need much water. John updated the comments and concerns he had previously discussed last month and made several suggestions for the applicant to, once again, consider.

Leland noted that the preliminary phase of the hearing was completed last month, and he determined that the City of Belton does have standing in the case and opened the evidentiary phase of the hearing. He administered the oath to Dirk Aaron (CUWCD), Dr. Steve Theodore (UMHB), Scott Dodd (UMHB), Marve Ed (UMHB), Matt Bates (City of Belton), Mike Keester (RWH), and Cole Ruiz (Lloyd Gosselink).

Before Leland proceeded with testimony, he afforded the parties an opportunity for another continuance on the application if needed. No continuance was needed.

Mike presented his analysis of the application. He reviewed the effects on existing wells, gave his conclusion and recommendations.

Dr. Theodore had no new evidence or information to be considered.

Dirk presented his executive summary noting that all metrics had been met and the application was deemed administratively complete for a drilling permit only. No operating permit would be granted at this time.

Leland addressed Dr. Theodore and his experts. He understood the special provisions, and everything laid out for the approval/denial of a drilling permit only and not an operating permit.

Leland invited Matt Bates from the City of Belton to state his thoughts and concerns related to the drilling application presented today. Matt stated that he appreciated the Board granting the continuance last month. The City has spoken to UMHB and is satisfied with the discussions and special provisions as noted.

Leland asked if there were any comments or concerns from the Board. There were none.

Leland concluded the hearing and inquired as to the wishes of the Board.

Director, Scott Brooks, moved to approve the drilling permit subject to rules and special provisions regarding observation tube, EnoScience monitoring equipment, and other provisions as discussed. Vice President, Jody Williams, seconded the motion.

Motion carried 5-0.

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

- Representative Buckley will be holding a town meeting. If 2 or more Board members attend, the district will have to "post" the meeting.
- Update of the Groundwater Management Plan amendment process Sept 13th.
- Sept 13th possible hearing date for District Rule amendments.
- Painting of the exterior of the building will be \$675 and will be done sometime in this fiscal year.
- Roof was inspected by Tanner Roofing. They recommend power washing and removing debris from the roof of both buildings to preserve its integrity.
- Information regarding Groundwater Summit rooms and registration
- Dirk will attend Post Oak Savannah GCD's Water Summit on Aug 17th.
- RV Park north of Troy withdrew their permit application
- Arias Prairie permit still pending.
- Victory Rock is drilling their well. Applicant is complying with all provisions.

14. *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.)

15. *Director's comments and reports.*

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

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

- Set tax rate and adopt FY24 budget.

- Possible permits – Boger, Moffat WSC, Salado ISD amendment, Linnemann.

17. Set the time and place of the next meeting.

Wednesday, August 23, 2023, 1:30 p.m. CUWCD office.

18. Adjourn.

Board meeting closed and Workshop reconvened with President, Leland Gersbach, at 4:30 p.m.

Workshop item #1: Receive update related to the current drought conditions and curtailments in place.

Dirk updated the Board on items related to the current drought conditions and curtailments in place. He noted that we will be moving to stage 3.

Workshop item #2: Receive presentation on the WCID#1 ASR proposed project.

No discussion – this was discussed and action was taken on Agenda item #6.

Workshop item #3: Receive update on the pending amendment needs to the Groundwater Management Plan per GMA8 changes to the DFC in Round 3.

Dirk presented information on the Groundwater Management Plan amendments needed per GMA8 changes to Round 3 of the DFC.

Workshop item #4: Receive update on the pending district rule changes required per the 88th Legislative requirements for GDCs.

Dirk briefed the Board on the pending rule changes being required per the 88th Legislative Session. He has been working with the district's attorneys to make the appropriate changes.

Workshop item #5: Discuss and review items of interest concerning the draft FY2024 budget.

Dirk highlighted items of interest related to the FY24 proposed budget and addressed questions and concerns of the Board.

Workshop closed with President, Leland Gersbach, at 4:44 p.m.

Leland Gersbach, President

ATTEST:

Gary Young, Secretary or
Dirk Aaron, Assistant Secretary

Agenda Item: 4
Agenda Item: 5
Agenda Item: 6

**Board Meeting
August 23, 2023**

**Items # 4, 5, 6
FY24 Budget @ Tax Rate**

Agenda Items:

4. Hold the Public Hearing on the proposed tax rate for tax year 2023.
5. Discuss, consider, and take appropriate action, if necessary, to adopt the District Budget for FY2024.
6. Discuss, consider, and take action necessary, by Resolution, to adopt the District tax rate for tax year 2023.

Narrative: Purpose of today's public hearing meeting:

- 1) Hold the public hearing on the proposed preliminary tax rate of .002372 per \$100. Based on calculations by Bell County Appraisal District categorizes the District as a Special District (per Chapter 36) thus calculations and support documents are attached.

Facts:

- ✓ PROPOSED TAX RATE is \$0.002372 per \$100 valuation.
- ✓ NO-NEW-REVENUE TAX RATE is \$0.002372 per \$100 valuation.
- ✓ VOTER-APPROVAL TAX RATE is \$0.002865 per \$100 valuation.

- ✓ The NO-NEW-REVENUE TAX RATE is the tax rate that will raise the same amount of property tax revenue from the same properties in both the 2022 tax year and the 2023 tax year.

- ✓ The VOTER-APPROVAL RATE is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate.

- ✓ The PROPOSED TAX RATE is at the NO-NEW-REVENUE tax rate.

- ✓ This means that C.U.W.C.D. is proposing a marginal increase of property taxes for the 2023 tax year.

- ✓ The proposed tax on a HOMESTEAD is 0% for 2023 tax year.

- ✓ General Manager has the budget to justify setting the tax rate at **\$0.002372/\$100 valuation**.

- ✓ The staff has conducted the proper notification in the TDT & KDH newspapers and on the District's website meeting the minimum 7-day notice of today's public hearing.

The attached budget worksheet is based on:

- FY23 Original Budget Amount,
- FY23 Amended Budget as of August 9, 2023,
- FY23 year-to-date expenditures as of August 9, 2023,
- FY24 projections, and recommendations.

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 tax income 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-2nd 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 20th – officer (Chief Appraiser) submitted certified rates to all governing bodies in Bell Co.

CUWCD must adopt our tax rate by Sept 30th 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 7th). These are facts associated with the 2020 taxing regulations.

GM Recommends & Requests the following:

- ✓ Review the budget for potential changes and corrections
- ✓ Approve the budget prior to setting the tax rate for tax year FY24

FY24 Budget Development Calendar

May 10 - Wed.	Regular Board Meeting: Approved Calendar for FY24 Budget preparation timeline.
June 13 – Tues.	Workshop: Budget Work Session (Review preliminary budget with update)
July 12 -- Wed.	Workshop: Budget Work Session
August 4 - Friday	BELL CAD provides the Voter Approval Rate (<i>former Rollback Rate</i>)
August 9 – Wed.	Regular Board meeting: Set preliminary tax rate and finalize budget Set date for public hearing
August 11- Friday	7-Day Notice Required: <ul style="list-style-type: none"> ✓ Publish Notice in newspaper of the Public Hearing, for ✓ Wednesday, August 23, 2023, at 1:30 pm, ✓ Notice must state when and where the hearing on the proposed tax rate and adoption of FY24 budget will occur. ✓ Public Notice post with Co. Clerk and on the District Website.
August 23 - Wed.	Board Meeting and Conduct Public hearing on tax rate. Adopt FY24 budget; adopt tax rate. File copy of adopted budget and tax rate with County Clerk's office.
September 1	GM Provide adopted tax rate to the Tax Appraisal District by this date.
Aug 29 th – Aug 31 st Tuesday – Thursday	Board Members attend the Texas Ground Water Summit in San Antonio

Notification
Killeen Daily Herald
August 11, 2023

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.002372 per \$100 valuation has been proposed by the governing body of CLEARWATER U.W.C.D.

PROPOSED TAX RATE:	\$0.002372 per \$100
NO-NEW-REVENUE TAX RATE:	\$0.002372 per \$100
VOTER-APPROVAL TAX RATE:	\$0.002865 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CLEARWATER U.W.C.D. from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CLEARWATER U.W.C.D. is proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 08/23/2023 01:30 PM (CT) at CUWCD Headquarters, 700 Kennedy Court, Belton, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CLEARWATER U.W.C.D. is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Clearwater UWCD of CLEARWATER U.W.C.D. at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Leland Gersbach, C. Gary Young, Jody Williams, Scott Brooks,
James Brown
AGAINST the proposal: none
PRESENT and not voting: none
ABSENT: none

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CLEARWATER U.W.C.D. last year to the taxes proposed to be imposed on the average residence homestead by CLEARWATER U.W.C.D. this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.002708	\$0.002372	12.4% decrease
Average homestead taxable value	\$220,584	\$249,753	13.22% increase
Tax on average homestead	\$5	\$5	0% increase
Total tax levy on all properties	\$804,891	\$837,330	4.03% increase

For assistance with tax calculations, please contact the tax assessor for CLEARWATER U.W.C.D. at (254) 939-5841 or customerservice@bellcad.org, or visit www.bellcad.org for more information.

(Legal notice published in the Killeen Daily Herald on August 11, 2023.)

POLICE BLOTTER

Area police reports indicated:

KILLEEN

- The possession of a controlled substance, group 2 was reported at 1:01 a.m. Wednesday in the 2300 block of East Central Texas Expressway.
- The possession of a controlled substance, group 3 was reported at 5:08 a.m. Wednesday in the 800 block of East Central Texas Expressway.
- The theft of a vehicle was reported at 7 a.m. Wednesday in the 6000 block of Shamrock Drive.
- The possession of a controlled substance, group 2 was reported at 9:04 a.m. Wednesday in the 400 block of Jeff Scott Drive.
- A criminal warrant arrest for another agency was reported at 9:20 a.m. Wednesday in the 300 block of Priest Drive.
- Public intoxication was reported at 9:30 a.m. Wednesday in the 800 block of South Fort Hood Street.
- Assault by contact was reported at 10:30 a.m. Wednesday in the 1900 block of Prestige Loop.
- Shoplifting was reported at 2 p.m. Wednesday in the 4300 block of Sonora Drive.
- Driving while intoxicated was reported at 2:30 p.m. Wednesday in the 1800 block of East Central Texas Expressway.
- The possession of tobacco from a minor was reported at 3:57 p.m. Wednesday in Bunny Trail.
- Theft was reported at 4:27 p.m. Wednesday in the 1400 block of Lowes Boulevard.
- The duty of striking unattended vehicle was reported at 4:30 p.m. Wednesday in the 1100 block of West Stan Schluster Loop.
- The possession of mari-

- juana under 2 ounces was reported at 5:16 p.m. Wednesday in North College Street.
- The possession of drug paraphernalia was reported at 6:50 p.m. Wednesday in Lowes Boulevard.
- Deadly conduct was reported at 9 p.m. Wednesday in the 4300 block of July Drive.
- Aggravated assault was reported at 10:37 p.m. Wednesday in the 600 block of Little Avenue.
- An assault causes bodily injury was reported at 11:04 p.m. Wednesday in the 3300 block of Lake Inks Avenue.
- Criminal mischief was reported at 11:04 p.m. Wednesday in the 3300 block of Lake Inks Avenue.

COPPERAS COVE

- An emergency medical detention was reported at 1:14 a.m. Wednesday in the 400 block of South 7th Street.
- An open investigation was reported at 2:02 a.m. Wednesday in the 700 block of South Main Street.
- An accident was reported at 8:20 a.m. Wednesday in the 1600 block of Ashley Drive.
- Debit card abuse was reported at 9:16 a.m. Wednesday in the 800 block of Morris Drive.
- Theft was reported at 9:57 a.m. Wednesday in the 200 block of Bobby Lou Lane.
- A welfare concern was reported at 10:25 a.m. Wednesday in the 600 block of East Business Highway 190.
- An accident was reported at 10:50 a.m. Wednesday in the 900 block of Martin Luther King Junior Drive.
- An assault causes bodily injury was reported at 10:55 a.m. Wednesday in the 400 block of West Avenue D.
- Theft was reported at 2:43 p.m. Wednesday in the 200

- block of Gibson Street.
- Continuous violence against family, leading to arrest was reported at 3:14 p.m. Wednesday in the 700 block of South 1st Street.
- The online solicitation of a child was reported at 5:06 p.m. Wednesday in the 300 block of East Avenue E.
- The sexual assault of a child was reported at 5:49 p.m. Wednesday in the 900 block of East Avenue E.
- The possession of drug paraphernalia was reported at 9:17 p.m. Wednesday in the 300 block of West Business Highway 190.

HARKER HEIGHTS

- Terroristic threat of family household was reported at 11:39 a.m. Wednesday in the 800 block of West Central Texas Expressway.

LAMPASAS

- A suspicious vehicle was reported at 12:04 a.m. Wednesday in the 100 block of EE Ohnmelss Drive.
- A reckless driver was reported at 2:03 p.m. Wednesday in the 900 block of North Key Avenue.
- Suspicious activity was reported at 2:11 p.m. Wednesday in the 200 block of South Main Street.
- Theft was reported at 2:34 p.m. Wednesday in the 700 block of South Key Avenue.
- A runaway was reported at 2:44 p.m. Wednesday in the 1400 block of West 4th Street.
- An assault was reported at 3:27 p.m. Wednesday in the 200 block of West Avenue E.
- Suspicious activity was reported at 9:29 p.m. Wednesday in the 1000 block of South Key Avenue.

Compiled by Jada Holcomb about local crime at kdhn.com/crime.



Copperas Cove ISD athletes carry jars of peanut butter into the athletics offices this week. The district's athletics department is doing its annual peanut butter drive through Aug. 26. STEVE WAGE

PEANUT

FROM PAGE 1

there were a total of 80,336 jars of peanut butter collected statewide. Copperas Cove's opening game Aug. 25 at Georgetown is one of this year's Peanut Butter Bowl games, according to peanutbutterbowl.com. This year, there are 41 such games across the state on the opening week of the season. There are drop-off points for peanut butter throughout the city that will go to the athletics department. People wanting to donate can continue to do so through Aug. 26. Donations can be dropped off at

Chick-fil-A, Applebee's, Educators Credit Union, Keith Ace Hardware and the Copperas Cove ISD administration building. Buckram said he is working to get other locations. Monetary donations can also be made online at www.peanutbutterbowl.com. Beginning on the first day of school — Aug. 16 — people can also drop off peanut butter with any athletics head coach. "Once they all get here, collectively, to Copperas Cove High School, we'll get it all into the weight room and count it all up," Buckram said. All peanut butter that is collected is donated to My Brother's House food pantry and the Baptist Benevolent Ministries.

TEXAS TODAY

FROM PAGE 1

report that people were trapped in a hole around 1 a.m. Wednesday morning. They were told that four people were hog hunting with dogs before the incident occurred. One of the dogs fell into a cistern used to collect rainwater, which had also filled with hydrogen sulfide gas. "One of the members of the hunting party ended up in the cistern, possibly attempting to rescue the dog. It appears that two other members of the party entered the cistern to possibly rescue the first person, while a fourth member of the party went to his truck to summon assistance and call 911," the sheriff's office said in a statement. However, the water level in the cistern was eight feet below the ground and too low for the three people or the dog to reach the opening. As a result, all three and the dog were

poisoned by the highly toxic gas. The victims were identified as Delvys Garcia, 37, Denise Martinez, 26, and Noel Vigil-Benitez, 45. Each was from Florida visiting a friend in Red Rock, Texas. "It's a hunting accident that went bad," Bastrop County Sheriff Maurice Cook said at a news conference on Thursday. "It's sad that these young people lost their lives. Our heart goes out to the families. Can you imagine if you have loved ones that come here to hunt in Texas and it ends like that?" The bodies of the three victims as well as the dog were recovered that evening around 7:30 p.m. after the water and fumes were cleared from the cistern and a deputy wearing protective equipment could be lowered into the hole. Cook said the investigation was ongoing and the hunting story needed to be verified.

HIGH SCHOOL & COLLEGE FOOTBALL PREVIEW

TEXAS TOUGH

23 AUG

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kdhnnews.com KILLEEN DAILY HERALD

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §25.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.002372 per \$100 valuation has been proposed by the governing body of CLEARWATER U.W.C.D.

PROPOSED TAX RATE:	\$0.002372 per \$100
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VOTER-APPROVAL TAX RATE:	\$0.002865 per \$100

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The voter-approval rate is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CLEARWATER U.W.C.D. is proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 08/23/2023 01:30 PM (GT) at CUWCD Headquarters, 700 Kennedy Court, Belton, TX

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CLEARWATER U.W.C.D. is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Clearwater U.W.C.D. of CLEARWATER U.W.C.D. at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below showing how each voted on the proposal to consider the tax increase or, if one or more were absent indicating absences.)

FOR the proposal: Leland Gersbach, C. Gary Young, Jody Williams, Scott Brooks, James Brown
AGAINST the proposal: none
PRESENT and not voting: none
ABSENT: none

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CLEARWATER U.W.C.D. last year to the taxes proposed to be imposed on the average residence homestead by CLEARWATER U.W.C.D. this year.

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Total tax levy on all properties	\$804,891	\$837,330	4.03% increase

For assistance with tax calculations, please contact the tax assessor for CLEARWATER U.W.C.D. at (254) 939-5841 or customerservice@belcd.org, or visit www.belcd.org for more information.

(Legal notice published in the Killeen Daily Herald on August 11, 2023.)

Notification
Temple Daily Telegram
August 11, 2023

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

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The voter-approval rate is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CLEARWATER U.W.C.D. is proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2023 at 1:30 PM (CT) at CUWCD Headquarters, 700 Kennedy Court, Belton, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CLEARWATER U.W.C.D. is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Clearwater U.W.C.D. of CLEARWATER U.W.C.D. at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Leland Gersbach, C. Gary Young, Jody Williams,
Scott Brooks, James Brown

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CLEARWATER U.W.C.D. last year to the taxes proposed to be imposed on the average residence homestead by CLEARWATER U.W.C.D. this year.

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For assistance with tax calculations, please contact the tax assessor for CLEARWATER U.W.C.D. at (254) 939-5841 or customerservice@bellcad.org, or visit www.bellcad.org for more information.

**Tax Code Section 26.061
Notice of Meeting to Vote
Proposed Tax Rate
No-New-Revenue VS Voter-approval Rate**

Tax Code Section 26.061

Notice of Meeting to Vote on Proposed Tax Rate that Does Not Exceed Lower of No-new-revenue or Voter-approval Tax Rate

- (a) This section applies only to the governing body of a taxing unit other than a school district that proposes to adopt a tax rate that does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate calculated as provided by this chapter.
- (b) The notice of the meeting at which the governing body of the taxing unit will vote on the proposed tax rate must contain a statement in the following form:

"PROPOSED TAX RATE \$_____ per \$100

"NO-NEW-REVENUE TAX RATE \$_____ per \$100

"VOTER-APPROVAL TAX RATE \$_____ per \$100

"The no-new-revenue tax rate is the tax rate for the (current tax year) tax year that will raise the same amount of property tax revenue for (name of taxing unit) from the same properties in both the (preceding tax year) tax year and the (current tax year) tax year.

"The voter-approval tax rate is the highest tax rate that (name of taxing unit) may adopt without holding an election to seek voter approval of the rate.

"The proposed tax rate is not greater than the no-new-revenue tax rate. This means that (name of taxing unit) is not proposing to increase property taxes for the (current tax year) tax year.

"A public meeting to vote on the proposed tax rate will be held on (date and time) at (meeting place).

"The proposed tax rate is also not greater than the voter-approval tax rate. As a result, (name of taxing unit) is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the (name of governing body) of (name of taxing unit) at their offices or by attending the public meeting mentioned above.

"Your taxes owed under any of the above rates can be calculated as follows:

"Property tax amount = tax rate x taxable value of your property / 100

"(Names of all members of the governing body, showing how each voted on the proposed tax rate or, if one or more were absent, indicating the absences.)

"Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

"The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state."

- (c) In addition to including the information described by Subsection (b), the notice must include the information described by Section 26.062 (Additional Information to Be Included in Tax Rate Notice).
- (d) The notice required under this section must be provided in the manner required under Section 26.06 (Notice, Hearing, and Vote on Tax Increase)(c).

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2), Sec. 49, eff. January 1, 2020.

Amended by:

Acts 2021, 87th Leg., R.S., Ch. 209 (H.B. 2723), Sec. 6, eff. June 3, 2021.

Location: https://texas.public.law/statutes/tex._tax_code_section_26.061

Original Source: Section 26.061 — Notice of Meeting to Vote on Proposed Tax Rate that Does Not Exceed Lower of No-new-revenue or Voter-approval Tax Rate, <https://statutes.capitol.texas.gov/Docs/TX/htm/TX.26.htm#26.061> (last accessed Jul. 23, 2023).

**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.	2022 total taxable value. 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). ¹	\$ <u>28,867,450,172</u>
2.	2022 tax ceilings. 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. ²	\$ <u>0</u>
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>28,867,450,172</u>
4.	2022 total adopted tax rate.	\$ <u>0.002708</u> /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	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. ³	\$ <u>94,022,560</u>
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	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. ⁴	\$ <u>1,002,220,799</u>
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>1,096,243,359</u>

¹ c. Tax Code § 26.012(14)

² ex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>29,963,693,531</u>
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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. A. Absolute exemptions. Use 2022 market value:..... \$ <u>26,303,560</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>213,569,941</u> C. Value loss. Add A and B. ⁶	\$ <u>239,873,501</u>
11.	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. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>1,098,506</u> B. 2023 productivity or special appraised value: - \$ <u>13,172</u> C. Value loss. Subtract B from A. ⁷	\$ <u>1,085,334</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>240,958,835</u>
13.	2022 captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>29,722,734,696</u>
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>804,891</u>
16.	Taxes refunded for years preceding tax year 2022. 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. ⁹	\$ <u>3,666</u>
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>808,557</u>
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>33,777,024,783</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: 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. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ <u>33,777,024,783</u>

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ <u>1,523,586,713</u>
B.	2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ <u>0</u>
C.	Total value under protest or not certified. Add A and B.	\$ <u>1,523,586,713</u>
20.	2023 tax ceilings. 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. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>35,300,611,496</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. 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. ¹⁹	\$ <u>1,223,666,539</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>1,223,666,539</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>34,076,944,957</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.002372</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.002708</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>29,963,693,531</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>811,416</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2022. 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.	2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u>	
C.	2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u>	
D.	2022 M&O levy adjustments. 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.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>34,076,944,957</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.002391</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
A.	2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u>	
B.	2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <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.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
A.	2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u>	
B.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 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

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	<p>\$ _____ 0</p> <p>\$ _____ 0</p> <p>\$ <u>0.000000</u>/\$100</p> <p>\$ <u>0.000000</u>/\$100</p> <p>\$ <u>0.000000</u>/\$100</p>
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$ _____ 0</p> <p>\$ _____ 0</p> <p>\$ <u>0.000000</u>/\$100</p> <p>\$ <u>0.000000</u>/\$100</p> <p>\$ <u>0.000000</u>/\$100</p>
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$ _____ 0</p> <p>\$ _____ 0</p> <p>\$ <u>0.000000</u>/\$100</p> <p>\$ <u>0.000000</u>/\$100</p>
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$ <u>0.002391</u>/\$100</p>
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&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.....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.....</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$ _____ 0</p> <p>\$ <u>0.000000</u>/\$100</p> <p>\$ <u>0.002391</u>/\$100</p>
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$ <u>0.002474</u>/\$100</p>

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 B. Subtract unencumbered fund amount used to reduce total debt - \$ _____ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0 D. Subtract amount paid from other resources - \$ _____ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ _____ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00%</u> B. Enter the 2022 actual collection rate <u>95.64%</u> C. Enter the 2021 actual collection rate <u>97.14%</u> D. Enter the 2020 actual collection rate <u>97.35%</u> E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	<u>100.00%</u>
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 35,300,611,496
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.000000</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.002474</u> /\$100
D49.	Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 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.	Taxable Sales. 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. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. 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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

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.³⁹ 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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. 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).....	\$ 0.003565 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000745 /\$100
	C. Subtract B from A.....	\$ 0.002820 /\$100
	D. Adopted Tax Rate.....	\$ 0.002708 /\$100
	E. Subtract D from C.....	\$ 0.000112 /\$100
64.	Year 2 component. 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).....	\$ 0.003137 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000112 /\$100
	C. Subtract B from A.....	\$ 0.003025 /\$100
	D. Adopted Tax Rate.....	\$ 0.003100 /\$100
	E. Subtract D from C.....	\$ -0.000075 /\$100
65.	Year 1 component. 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).....	\$ 0.003626 /\$100
	B. Unused increment rate (Line 64).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.003626 /\$100
	D. Adopted Tax Rate.....	\$ 0.003272 /\$100
	E. Subtract D from C.....	\$ 0.000354 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000391 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. 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).	\$ 0.002865 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §526.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(B-a)
⁴⁵ 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.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 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. ⁴⁸ 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.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. 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.⁵⁰

print here ▶

Tammy Hubnik

Printed Name of Taxing Unit Representative

sign here ▶

Taxing Unit Representative

Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

**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
Ordinary Income/Expense						
Income						
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
Total Income	9,715.07	839,118.05	879,078.00	879,078.00	-39,959.95	959,331.00
Gross Profit	9,715.07	839,118.05	879,078.00	879,078.00	-39,959.95	959,331.00
Expense						
50000 · Administrative Expenses						
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
50300 · Director Expenses						
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
Total 50300 · Director Expenses	1,620.00	1,620.00	7,500.00	7,500.00	-5,880.00	7,500.00
50400 · Director Fees						
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
Total 50400 · Director Fees	600.00	4,350.00	12,750.00	12,750.00	-8,400.00	12,750.00
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
50600 · GMA 8 Expenses						
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
50615 · GAM Development	0.00	0.00	0.00	0.00	0.00	22,000.00
Total 50600 · GMA 8 Expenses	0.00	1,540.67	7,500.00	7,500.00	-5,959.33	29,500.00
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
Total 50000 · Administrative Expenses	3,134.29	27,949.39	121,970.00	85,143.84	-57,194.45	127,800.00
52000 · Salary Costs						
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%
52016 · Assistant General Manager	0.00	0.00	0.00	0.00	0.00	75,000.00 New Hire
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
Total 52000 · Salary Costs	26,592.57	272,243.09	340,455.00	340,455.00	-68,211.91	437,033.00
53000 · Operating Expenses						
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

year 1 of 3

	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
Total 53105 · Trinity Studies	32,634.45	48,908.45	90,600.00	100,677.25	-51,768.80	0.00
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
Total 53110 · Edwards BFZ Studies	0.00	20,000.00	29,000.00	29,000.00	-9,000.00	36,675.00
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 · Reimburseable 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
Total 53120 · Endangered Species	0.00	0.00	15,000.00	17,355.00	-17,355.00	17,355.00
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

36,675.00 Baylor (AJ/Muir)

17,355.00 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	
Total 53130 · General Consulting	7,250.00	13,361.50	20,500.00	25,861.50	-12,500.00	20,500.00	
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
Total 53100 · Clearwater Studies	40,331.18	101,069.29	171,600.00	203,674.91	-102,605.62	116,030.00	
53200 · Spring Flow Gage System							
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	
Total 53200 · Spring Flow Gage System	0.00	0.00	16,377.00	16,377.00	-16,377.00	16,377.00	
53300 · Computer Consulting							
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
Total 53300 · Computer Consulting	675.00	9,137.00	15,100.00	17,800.00	-8,663.00	31,300.00	
53400 · Computer Licenses/Virus Prctcn	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
53600 · Educational Outreach/Marketing						
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
Total 53600 · Educational Outreach/Marketing	0.00	13,589.60	20,500.00	20,500.00	-6,910.40	20,500.00
53650 · Furniture & Equipment	581.99	-148.70	2,500.00	2,500.00	-2,648.70	2,500.00
53700 · Legal						
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
Total 53700 · Legal	9,467.33	53,323.15	67,500.00	79,220.50	-25,897.35	40,000.00
53720 · Office Supplies	0.00	2,687.30	3,500.00	3,500.00	-812.70	4,500.00
53730 · Permit Reviews						
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
Total 53730 · Permit Reviews	1,530.00	25,439.76	50,000.00	50,000.00	-24,560.24	50,000.00
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
Total 53000 · Operating Expenses	53,543.27	228,541.47	408,802.00	455,705.41	-227,163.94	343,990.00

NOTES

	July '23	Oct '22 - Jul 23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget	FY24 proposed budget
54000 - Facility Costs						
54100 - Insurance						
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
Total 54100 - Insurance	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
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
Total 54000 - Facility Costs	926.04	19,434.27	26,095.00	26,095.00	-6,660.73	41,898.00
55000 - Utilities						
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
Total 55000 - Utilities	203.90	6,270.51	10,100.00	10,100.00	-3,829.49	8,610.00
Total Expense	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
Total Other Income	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

Maint./Upgrades to facility

**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
FY2024 Planning Estimate			\$28,200

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. 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 Signa 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

Signature

Dirk Aaron, General Manager
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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

Dirk Aaron, General Manager
Name (Printed or Typed)

Date

Signature

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

Date

**Muir / Yelderman
Proposed Baylor Study
FY24-FY25**

Assessing Reservoir Impacts on Groundwater Systems in Central Texas

Elena Muir
MS student
Baylor University

Mentored by
Joe C. Yelderian Jr. PhD, PG
Baylor University

Purpose

To assess quantity and quality impacts to groundwater systems from reservoirs in Central Texas.

Background

Reservoirs constructed in Texas during the 1960s have impounded water continually that changed the local water levels creating noticeable differences between stream/lake levels and local groundwater levels. Although engineers strive to construct reservoirs in locations where they overlie slowly permeable material, this is not always feasible. Therefore, some reservoirs have been constructed above materials that may allow water from the reservoir to change groundwater levels and flow directions. In some situations, reservoir water may be recharging groundwater systems and affecting water quantity and quality.

Location

The study will focus on the areas immediately surrounding the Conservation Pool area of two reservoirs in Bell County, Texas: Stillhouse Hollow Reservoir and Belton Reservoir (Lake Belton). These reservoirs overly several different geologic formations and some of the formations may contain fractures or dissolution features that may allow for migration of water out of the reservoir into the underlying and surrounding groundwater systems.

Hypotheses

The study will try to test the following two hypotheses.

1. Reservoirs do not affect local groundwater levels.
2. Reservoirs do not affect local groundwater quality.

Questions

The study will try to answer the following two questions.

1. If reservoirs affect flow, is it only in local shallow groundwater systems?
2. If reservoirs affect flow, is it only during Flood Pool levels?

Methods

1. Literature search of existing research and reports.
2. Analysis of historic data and current trends of water levels and flow directions.
3. Water quality sampling in the following order of priorities and within the budget.
 - a. Stable Isotope chemistry (^{18}O and D) - definitely
 - b. Ionic chemistry – probably a few select sites
 - c. eDNA - maybe
4. Monitoring water levels and water quality than can be assessed by probes and data loggers.

Deliverables

Oral Progress reports presented to the board in Spring 2024, Fall 2024, and Spring 2025. A final written report in Summer 2025.

Budget (estimated)

Student Stipend	\$27,000
Travel (field work and conference presentation)	\$500
<u>Isotope analyses</u>	<u>\$1,500</u>
Subtotal	\$29,000
<u>Indirect costs @ 15%</u>	<u>\$4,350</u>
Total	\$33,350