

Tim Andruss

From: Tim Andruss
Sent: Thursday, August 8, 2024 9:49 AM
To: admin@texanagcd.org
Subject: FW: Resignation

Forwarded for record keeping purposes.

Tim Andruss
General Manager
Victoria County Groundwater Conservation District
Calhoun County Groundwater Conservation District
Refugio Groundwater Conservation District
Texana Groundwater Conservation District
Phone: 361-579-6863
Email: tim.andruss@vcgcd.org

From: James Revel <jrevel43@gmail.com>
Sent: Friday, July 19, 2024 10:03 AM
To: TGCD - Michael Skalicky <michael_skalicky@me.com>; Tim Andruss <tim.andruss@vcgcd.org>
Cc: j.allison@allison-bass.com
Subject: Resignation

With this notification, I am resigning from the TGWD Board of Directors, effective immediately.

Thank you and the citizens of Jackson County for the opportunity of serving on the Board for over 14 years. I have enjoyed the experience of being involved with helping to preserve, protect and manage the groundwater. I can't help but reflect on some of our activities in moving the organization forward and effectively meeting the goals of the District, some of which include: developing the Districts Rules and Management Plan, vetting legal support, hiring managers and administration, replacing Board members, addressing orphan wells, interacting with the Texas Railroad Commission, and assisting businesses and citizens in legally and effectively utilizing groundwater in their activities.

I appreciate the personal friendships with the Board members, administration and legal support. It has been fun, but I feel like I need to move on and let someone else get involved. My wife and I still have a few places in the world to visit.

I have tried to recruit a replacement in the south end of the County, and I think I have a person that wants to contribute and would be a good addition to the Board. His Name is Mike Wakat. I will follow up with him and have him contact the office.

Jim Revel

Tim Andruss

From: Tim Andruss
Sent: Thursday, August 8, 2024 9:50 AM
To: admin@texanagcd.org
Subject: FW: Resignation

Forwarded for record keeping purposes.

Tim Andruss
General Manager
Victoria County Groundwater Conservation District Calhoun County Groundwater Conservation District Refugio
Groundwater Conservation District Texana Groundwater Conservation District
Phone: 361-579-6863
Email: tim.andruss@vcgcd.org

-----Original Message-----

From: Michael Skalicky <Michael_scalicky@me.com>
Sent: Monday, July 22, 2024 6:06 PM
To: Tim Andruss <tim.andruss@vcgcd.org>; Jim Allison <j.allison@allison-bass.com>; Candace Whittley <candace.whittley@vcgcd.org>
Subject: Resignation

Gentlemen,

It is with deep regret that I have to notify the board that I no longer have the time and dedication that is required to fill the precinct 2 board member position on the Texana Groundwater Conservation District Board of Directors. This is not a decision that I have taken lightly, and due to personal issues that have arisen I can't devote the much needed efforts into my role as a board member. This may seem like this is out of the blue but I have been considering my eventual resignation for some time and have been looking for a potential replacement from my precinct position. I was hoping to have a replacement ready to go before I had to step down but finding a willing participant has been unsuccessful so far. I am proud of what we have accomplished in the past 11 years! We took over from a defunct board that was unfunded and on life-support and got this thing up and running and turned it into something that is serving its purpose of protecting the groundwater for future citizens of Jackson County. That was not an easy process, and I truly appreciate the many previous dedicated people that served with me on the board, some who have passed on and those that have moved on. Tim and Jim, without your guidance, support and dedication we would not be where we are today. I believe I am leaving it in good hands!

Michael Skalicky
Have A Rice Day!!
michael_scalicky@me.com



Victoria County Groundwater Conservation District

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

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

July 30, 2024

Via Email: admin@texanagcd.org

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

RE: Interlocal Cooperation Agreement

Directors of the Texana Groundwater Conservation District,

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

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

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

Sincerely,

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

Tim Andruss
General Manager



Victoria County Groundwater Conservation District

2805 N. Navarro St. Suite 210, Victoria, TX 77901
Phone (361) 579-6863 | Fax (361) 579-0041 | WWW.VCGCD.ORG

July 30, 2024

Via Email: admin@rgcd.org

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

RE: Interlocal Cooperation Agreement

Directors of the Refugio Groundwater Conservation District,

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

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

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

Sincerely,

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

Tim Andruss
General Manager



Victoria County Groundwater Conservation District

2805 N. Navarro St. Suite 210, Victoria, TX 77901
Phone (361) 579-6863 | Fax (361) 579-0041 | WWW.VCGCD.ORG

July 30, 2024

Via Email: admin@calhouncountygcd.org

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

RE: Interlocal Cooperation Agreement

Directors of the Texana Groundwater Conservation District,

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

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

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

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

Sincerely,

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

Tim Andruss
General Manager

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

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

Amount of Cash on Hand by Fund	Texas Water Code
	36.154(b)(2)
as of June 1 of the Current Year - Operating Fund:	\$74,300.00
as of June 1 of the Current Year - Reserve Fund:	\$1,103,800.00
Total:	\$1,178,200.00

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

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

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code
	36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$50,100.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,038,900.00
Total:	\$1,089,000.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$1,089,000.00

Reserve Fund Commitment Schedule

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

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

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

Actual Expenditures of the Preceding Fiscal Year:	-\$1,800.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$3,000.00

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

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

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

	Texas Water Code
Estimated Required Tax Rate	36.154(b)(7)
Operating Expense Budget:	-\$230,700.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$230,100.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.006007
	Tax Rate and Tax Levy
Tax Rate for Next Fiscal Year:	0.007200
Tax Levy for Next Fiscal Year:	\$275,800.00
	Operating Budget Summary
Expenses:	-\$230,700.00
Non-Tax Revenue:	\$600.00
Tax Revenue:	\$275,800.00
Reserve Fund Transfer:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$45,600.00
	Reserve Fund Budget Summary
Beginning Balance:	\$1,038,900.00
Expenses:	\$0.00
Non-Tax Revenue:	\$40,000.00
Tax Revenue:	\$0.00
Operating Fund Transfer:	\$45,700.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,124,500.00

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

	Sum of Budget Recommendation	
Revenue	\$	276,390.47
1001 - Administration - Revenue	\$	276,390.47
Expense	\$	(230,700.00)
1003 - Administration - Technology	\$	(10,800.00)
1004 - Administration - General	\$	(192,300.00)
2000 - Groundwater Conservation	\$	(1,500.00)
3000 - Groundwater Management	\$	(5,000.00)
4000 - Groundwater Monitoring	\$	(13,100.00)
6000 - Groundwater Protection	\$	(5,500.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
Grand Total	\$	45,690.47

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	276,390.47
0120 - Tax Collections	\$	275,790.47
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(230,700.00)
210 - Legal Services	\$	(15,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(1,000.00)
223 - Professional and Technical Services - Appraisal District	\$	(2,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(22,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(158,500.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(500.00)
330 - Training and Travel Expenses	\$	(1,500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(1,500.00)
380 - Aquifer Monitoring Network Development	\$	-
410 - Equipment - Office	\$	-
420 - Technology Services - Office Productivity	\$	(1,500.00)
430 - Technology Services - Miscellaneous	\$	(500.00)
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	(1,200.00)
436 - Technology Services - Internet	\$	(500.00)

450 - Equipment Maintenance and Repair	\$	(1,500.00)
500 - Public Notices and Publications	\$	(3,000.00)
900 - Miscellaneous	\$	(1,200.00)
Grand Total	\$	45,690.47

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

Sum of Budget Recommendation									
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0120 - Tax Collections	\$ 275,790.47								\$ 275,790.47
0130 - Interest Income	\$ 600.00								\$ 600.00
0143 - District Fees - Permitting	\$ -								\$ -
0145 - District Fees - Enforcement	\$ -								\$ -
0150 - Grants	\$ -								\$ -
0160 - Refunds	\$ -								\$ -

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

Sum of Budget Recommendation									
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0300 - Reserve Funds	\$ -								\$ -
210 - Legal Services			\$ (15,000.00)						\$ (15,000.00)
215 - Legislative and Administrative Action Representation Services			\$ -						\$ -
220 - Professional and Technical Services			\$ -						\$ -
221 - Professional and Technical Services - Auditor			\$ (10,000.00)						\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor			\$ (1,000.00)						\$ (1,000.00)

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

Sum of Budget Recommendation									
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
223 - Professional and Technical Services - Appraisal District			\$ (2,000.00)						\$ (2,000.00)
225 - Professional and Technical Services - Hydrogeologist					\$ (5,000.00)	\$ (10,000.00)	\$ (5,000.00)	\$ (2,500.00)	\$ (22,500.00)
226 - Professional and Technical Services - Laboratory						\$ (1,000.00)			\$ (1,000.00)
227 - Professional and Technical Services - VCGCD			\$ (158,500.00)						\$ (158,500.00)
230 - Insurance and Bonds			\$ (2,300.00)						\$ (2,300.00)
310 - Supplies - Office			\$ (1,500.00)						\$ (1,500.00)

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

Sum of Budget Recommendation	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
315 - Certified Mail and Stamps			\$ (500.00)						\$ (500.00)
330 - Training and Travel Expenses			\$ (1,500.00)						\$ (1,500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging							\$ (500.00)		\$ (500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging							\$ -		\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion				\$ (1,500.00)					\$ (1,500.00)
380 - Aquifer Monitoring Network Development						\$ -			\$ -

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

Sum of Budget Recommendation									
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
410 - Equipment - Office			\$ -						\$ -
420 - Technology Services - Office Productivity		\$ (1,500.00)							\$ (1,500.00)
430 - Technology Services - Miscellaneous		\$ (500.00)							\$ (500.00)
432 - Technology Services - Digital Record and Workflow System		\$ (1,200.00)							\$ (1,200.00)
433 - Technology Services - Record Archival System		\$ (800.00)							\$ (800.00)
434 - Technology Services - Website and Email System		\$ (1,500.00)							\$ (1,500.00)

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

Sum of Budget Recommendation									
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
435 - Technology Services - Phone System		\$ (1,200.00)							\$ (1,200.00)
436 - Technology Services - Internet		\$ (500.00)							\$ (500.00)
450 - Equipment Maintenance and Repair		\$ (500.00)				\$ (1,000.00)			\$ (1,500.00)
500 - Public Notices and Publications		\$ (3,000.00)							\$ (3,000.00)
900 - Miscellaneous		\$ (100.00)				\$ (1,100.00)			\$ (1,200.00)
Grand Total	\$ 276,390.47	\$ (10,800.00)	\$ (192,300.00)	\$ (1,500.00)	\$ (5,000.00)	\$ (13,100.00)	\$ (5,500.00)	\$ (2,500.00)	\$ 45,690.47

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

Budget Item Description	Budget		Program	Budget Category
	Recommendation	Item Type		
Tax Collections	\$275,790.47	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$600.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds Transfer to Operating Budget	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
IT Service - Cyber Security - Kapersky	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,500.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	-\$1,200.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	-\$500.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	-\$500.00	Expense	1003 - Administration - Technology	450 - Equipment Maintenance and Repair
Public Notices - Elections	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Permitting	-\$2,000.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1003 - Administration - Technology	900 - Miscellaneous
Legal Services - General Consultation	-\$15,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	\$0.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	\$0.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$1,000.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$2,000.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	-\$114,000.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD	-\$43,000.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Office General	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,000.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Equipment - Office	\$0.00	Expense	1004 - Administration - General	410 - Equipment - Office
Sponsorship - Conservation and Teacher Professional Development	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$1,500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$5,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$1,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - WellIntell	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	-\$1,000.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	-\$1,100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	-\$5,000.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	\$0.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$2,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$45,690.47			

FY2024 - 2025: Budget: Management Recommendation

Total Taxable Value:	\$3,830,423,236
Previous Tax Levy:	\$275,127

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236
Tax Rate per \$100:	0.007400	0.007200	0.007700	0.007200	0.006007
Previous Year Tax Levy:	\$275,127	\$275,127	\$275,127	\$275,127	\$275,127
Computed Tax Levy:	\$283,451	\$275,790	\$294,943	\$275,790	\$230,100
Change in Total Tax Levy:	\$8,324	\$663	\$19,816	\$663	-\$45,027
Total Tax Levy Increase:	3.03%	0.24%	7.20%	0.24%	-16.37%

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

Sum of Budget Recommendation				
	1001 - Administration - Revenue	1004 - Administration - General		Grand Total
0120 - Tax Collections	\$ -		\$ -	\$ -
0130 - Interest Income	\$40,000.00		\$40,000.00	\$40,000.00
900 - Miscellaneous		\$ -	\$ -	\$ -
Grand Total	\$40,000.00	\$ -	\$40,000.00	\$40,000.00

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

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$0.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$40,000.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$40,000.00			

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

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 74,319.34	\$ 75,000.00	\$ (99,300.00)	\$ 50,019.34
Reserve	\$ 1,103,884.05	\$ 10,000.00	\$ (75,000.00)	\$ 1,038,884.05
Total	\$ 1,178,203.39	\$ 85,000.00	\$ (174,300.00)	\$ 1,088,903.39

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

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

Amount of Cash on Hand by Fund	Texas Water Code
	36.154(b)(2)
as of June 1 of the Current Year - Operating Fund:	\$74,300.00
as of June 1 of the Current Year - Reserve Fund:	\$1,103,800.00
Total:	\$1,178,200.00

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

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

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code
	36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$50,100.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,038,900.00
Total:	\$1,089,000.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$1,089,000.00

Reserve Fund Commitment Schedule

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

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

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

Actual Expenditures of the Preceding Fiscal Year:	-\$1,800.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$3,000.00

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

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

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

Estimated Required Tax Rate	Texas Water Code
	36.154(b)(7)
Operating Expense Budget:	-\$194,700.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$194,100.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.005067
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.007200
Tax Levy for Next Fiscal Year:	\$275,800.00
Operating Budget Summary	
Expenses:	-\$194,700.00
Non-Tax Revenue:	\$600.00
Tax Revenue:	\$275,800.00
Reserve Fund Transfer:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$81,700.00
Reserve Fund Budget Summary	
Beginning Balance:	\$1,038,900.00
Expenses:	\$0.00
Non-Tax Revenue:	\$40,000.00
Tax Revenue:	\$0.00
Operating Fund Transfer:	\$81,800.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,160,600.00

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

	Sum of Budget Recommendation	
Revenue	\$	276,390.47
1001 - Administration - Revenue	\$	276,390.47
Expense	\$	(194,667.50)
1002 - Administration - Employment	\$	(122,467.50)
1003 - Administration - Technology	\$	(10,800.00)
1004 - Administration - General	\$	(33,800.00)
2000 - Groundwater Conservation	\$	(1,500.00)
3000 - Groundwater Management	\$	(5,000.00)
4000 - Groundwater Monitoring	\$	(13,100.00)
6000 - Groundwater Protection	\$	(5,500.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
Grand Total	\$	81,722.97

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	276,390.47
0120 - Tax Collections	\$	275,790.47
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(194,667.50)
110 - Employee Wages - Managerial	\$	(60,000.00)
120 - Employee Wages - Technical	\$	-
130 - Employee Wages - Administrative	\$	(35,000.00)
140 - Employee Benefits - Health	\$	(12,000.00)
150 - Employee Benefits - Retirement	\$	(6,700.00)
160 - Employment Fees - Social Security and Medicare	\$	(7,267.50)
170 - Employment Fees - State Unemployment	\$	(1,500.00)
180 - Employment Fees - Accrued Leave Conversion	\$	-
190 - Employment Deductions and Withholdings	\$	-
210 - Legal Services	\$	(15,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(1,000.00)
223 - Professional and Technical Services - Appraisal District	\$	(2,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(22,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	-
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(500.00)
330 - Training and Travel Expenses	\$	(1,500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(1,500.00)

380 - Aquifer Monitoring Network Development	\$	-
410 - Equipment - Office	\$	-
420 - Technology Services - Office Productivity	\$	(1,500.00)
430 - Technology Services - Miscellaneous	\$	(500.00)
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	(1,200.00)
436 - Technology Services - Internet	\$	(500.00)
450 - Equipment Maintenance and Repair	\$	(1,500.00)
500 - Public Notices and Publications	\$	(3,000.00)
900 - Miscellaneous	\$	(1,200.00)
Grand Total	\$	81,722.97

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

Sum of Budget Recommendation										
	1001 - Administration Revenue	1002 - Administration Employment	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0120 - Tax Collections	\$ 275,790.47									\$ 275,790.47
0130 - Interest Income	\$ 600.00									\$ 600.00
0143 - District Fees - Permitting	\$ -									\$ -
0145 - District Fees - Enforcement	\$ -									\$ -
0150 - Grants	\$ -									\$ -
0160 - Refunds	\$ -									\$ -
0300 - Reserve Funds	\$ -									\$ -

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

Sum of Budget Recommendation										
	1001 - Administration Revenue	1002 - Administration Employment	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
110 - Employee Wages - Managerial		\$ (60,000.00)								\$ (60,000.00)
120 - Employee Wages - Technical		\$ -								\$ -
130 - Employee Wages - Administrative		\$ (35,000.00)								\$ (35,000.00)
140 - Employee Benefits - Health		\$ (12,000.00)								\$ (12,000.00)
150 - Employee Benefits - Retirement		\$ (6,700.00)								\$ (6,700.00)
160 - Employment Fees - Social Security and Medicare		\$ (7,267.50)								\$ (7,267.50)
170 - Employment Fees - State Unemployment		\$ (1,500.00)								\$ (1,500.00)

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

Sum of Budget Recommendation										
	1001 - Administration Revenue	1002 - Administration Employment	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
180 - Employment Fees - Accrued Leave Conversion		\$ -								\$ -
190 - Employment Deductions and Withholdings		\$ -								\$ -
210 - Legal Services				\$ (15,000.00)						\$ (15,000.00)
215 - Legislative and Administrative Action Representation Services				\$ -						\$ -
220 - Professional and Technical Services				\$ -						\$ -
221 - Professional and Technical Services - Auditor				\$ (10,000.00)						\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor				\$ (1,000.00)						\$ (1,000.00)

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

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1002 - Administration - Employment	1003 - Administration - Technology	1004 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
223 - Professional and Technical Services - Appraisal District				\$ (2,000.00)						\$ (2,000.00)
225 - Professional and Technical Services - Hydrogeologist						\$ (5,000.00)	\$ (10,000.00)	\$ (5,000.00)	\$ (2,500.00)	\$ (22,500.00)
226 - Professional and Technical Services - Laboratory							\$ (1,000.00)			\$ (1,000.00)
227 - Professional and Technical Services - VCGCD				\$ -						\$ -
230 - Insurance and Bonds				\$ (2,300.00)						\$ (2,300.00)
310 - Supplies - Office				\$ (1,500.00)						\$ (1,500.00)
315 - Certified Mail and Stamps				\$ (500.00)						\$ (500.00)

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

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

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

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

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

Sum of Budget Recommendation										
	1001 - Administration Revenue	1002 - Administration Employment	1003 - Administration Technology	1004 - Administration General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
500 - Public Notices and Publications			\$ (3,000.00)							\$ (3,000.00)
900 - Miscellaneous			\$ (100.00)				\$ (1,100.00)			\$ (1,200.00)
Grand Total	\$ 276,390.47	\$ (122,467.50)	\$ (10,800.00)	\$ (33,800.00)	\$ (1,500.00)	\$ (5,000.00)	\$ (13,100.00)	\$ (5,500.00)	\$ (2,500.00)	\$ 81,722.97

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

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$275,790.47	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$600.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds Transfer to Operating Budget	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
Employee Wages - Managerial	-\$60,000.00	Expense	1002 - Administration - Employment	110 - Employee Wages - Managerial
Employee Wages - Technical - Monitoring	\$0.00	Expense	1002 - Administration - Employment	120 - Employee Wages - Technical
Employee Wages - Administration	-\$35,000.00	Expense	1002 - Administration - Employment	130 - Employee Wages - Administrative
Employee Benefits - Health	-\$12,000.00	Expense	1002 - Administration - Employment	140 - Employee Benefits - Health
Employee Benefits - Retirement	-\$6,700.00	Expense	1002 - Administration - Employment	150 - Employee Benefits - Retirement
Employment Fees - Social Security and Medicare	-\$7,267.50	Expense	1002 - Administration - Employment	160 - Employment Fees - Social Security and Medicare
Employment Fees - State Unemployment	-\$1,500.00	Expense	1002 - Administration - Employment	170 - Employment Fees - State Unemployment
Employment Fees - Accrued Leave Conversion	\$0.00	Expense	1002 - Administration - Employment	180 - Employment Fees - Accrued Leave Conversion
Employment Deductions and Withholdings	\$0.00	Expense	1002 - Administration - Employment	190 - Employment Deductions and Withholdings
IT Service - Cyber Security - Kapersky	-\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$200.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,500.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	-\$1,200.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	-\$500.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	-\$500.00	Expense	1003 - Administration - Technology	450 - Equipment Maintenance and Repair
Public Notices - Elections	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Permitting	-\$2,000.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1003 - Administration - Technology	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1003 - Administration - Technology	900 - Miscellaneous
Legal Services - General Consultation	-\$15,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	\$0.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	\$0.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$1,000.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$2,000.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	\$0.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Technical Services - VCGCD - Mileage and Supplies Reimbursement	\$0.00	Expense	1004 - Administration - General	227 - Professional and Technical Services - VCGCD
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Office General	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,000.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Equipment - Office	\$0.00	Expense	1004 - Administration - General	410 - Equipment - Office
Sponsorship - Conservation and Teacher Professional Development	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$1,500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$5,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$1,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - WellIntell	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	-\$1,000.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	-\$1,100.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	-\$5,000.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist

Sponsorship - Well Plugging	-\$500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	\$0.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$2,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$81,722.97			

FY2024 - 2025: Budget: Management Recommendation

Total Taxable Value:	\$3,830,423,236
Previous Tax Levy:	\$275,127

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236	\$3,830,423,236
Tax Rate per \$100:	0.007400	0.007200	0.007700	0.007200	0.005067
Previous Year Tax Levy:	\$275,127	\$275,127	\$275,127	\$275,127	\$275,127
Computed Tax Levy:	\$283,451	\$275,790	\$294,943	\$275,790	\$194,100
Change in Total Tax Levy:	\$8,324	\$663	\$19,816	\$663	-\$81,027
Total Tax Levy Increase:	3.03%	0.24%	7.20%	0.24%	-29.45%

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

Sum of Budget Recommendation				
	1001 - Administration - Revenue	1004 - Administration - General		Grand Total
0120 - Tax Collections	\$ -		\$ -	\$ -
0130 - Interest Income	\$40,000.00		\$40,000.00	\$40,000.00
900 - Miscellaneous		\$ -	\$ -	\$ -
Grand Total	\$40,000.00	\$ -	\$40,000.00	\$40,000.00

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

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$0.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$40,000.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$40,000.00			

Assumptions:	Merit Increase per Step
	5.00%

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

Assumptions:	Merit Increase per Step
	5.00%

Monitoring Technician		Step 1	Step 2	Step 3	Step 4	Step 5
Hourly	Yearly	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Monthly	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Hourly	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Assumptions:	Merit Increase per Step
	5.00%

Administrative Coordinator		Step 1	Step 2	Step 3	Step 4	Step 5
Hourly	Yearly	\$28,700.00	\$30,200.00	\$31,700.00	\$33,300.00	\$35,000.00
	Monthly	\$2,391.67	\$2,516.67	\$2,641.67	\$2,775.00	\$2,916.67
	Hourly	\$13.80	\$14.52	\$15.24	\$16.01	\$16.83

FY2024 - 2025: Wage and Benefits Summary

Detail	FY2023 - 2024: Expense Budget: Adopted	FY2024 - 2025: Expense Budget: Management Recommendation	Change from Current Fiscal Year
Number of FTE	0.00	2.00	2.00
Wages	\$ -	\$ 95,000.00	\$ 95,000.00
Accrued Leave Conversion Budget	\$ -	\$ -	\$ -
Retirement Benefit Budget	\$ -	\$ 6,700.00	\$ 6,700.00
Health Benefit Budget	\$ -	\$ 12,000.00	\$ 12,000.00
Life Insurance Benefit Budget	\$ -	\$ 150.00	\$ 150.00
Retirement Unfunded Liability Pay-Down Budget	\$ -	\$ -	\$ -
Total:	\$ -	\$ 113,850.00	\$ 113,850.00

FY2024 - 2025: Benefit Request

	FY2023 - 2024:		FY2024 - 2025:	
Position	Current Fiscal Year: Total Benefit Cost	:	:: Next Fiscal Year: Total Benefit Cost	Change from Current Fiscal Year
General Manager	\$ -		\$ 10,290.00	\$ 10,290.00
Monitoring Technician 1	\$ -		\$ -	\$ -
Administrative Coordinator 1	\$ -		\$ 8,560.00	\$ 8,560.00
Total	\$ -		\$ 18,850.00	\$ 18,850.00

FY2024 - 2025: Accrued Leave Conversion

Position	Accrued Leave	Wage Request	Conversion Rate	Leave to Wage Conversion	Budget Request
General Manager	0.00	\$60,000.00	\$28.85	\$0.00	\$0.00
Monitoring Technician 1	0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative Coordinator 1	0.00	\$35,000.00	\$16.83	\$0.00	\$0.00
Total				\$0.00	\$0.00

FY2024 - 2025: Wage Request

FY2023 - 2024: Expense Budget: Adopted

FY2024 - 2025: Expense Budget: Management Recommendation

Position	Compensation Step	Current Fiscal	Current Fiscal	Current	Current	Next Fiscal Year: Full Time	Next Fiscal	Next Fiscal	Next Fiscal	Next Fiscal Year: Monthly Wage Equivalent	Next Fiscal Year: Hourly Wage Equivalent	Next Fiscal Year: Budget Request	Change from Current Fiscal Year
		Year: Full Time	Year: Annual Wages	Fiscal Year: Monthly Wages	Fiscal Year: Hourly Wages		Year: Annual Wages at Step	Year: Annual Wage Adjustment	Year: Annual Wages with Adjustment				
General Manager	Step 5	0.00	\$ -	\$ -	\$ -	1.00	\$ 60,000.00	0.00%	\$ 60,000.00	\$ 5,000.00	\$ 30.00	\$ 60,000.00	\$ 60,000.00
Monitoring Technician 1	Step 5	0.00	\$ -	\$ -	\$ -	0.00	\$ 40,000.00	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Coordinator 1	Step 5	0.00	\$ -	\$ -	\$ -	1.00	\$ 35,000.00	0.00%	\$ 35,000.00	\$ 3,000.00	\$ 20.00	\$ 35,000.00	\$ 35,000.00
Total		2.00	\$ -	\$ -	\$ -	2.00	\$ 135,000.00		\$ 95,000.00			\$ 95,000.00	\$ 95,000.00

FY2024 - 2025: Benefits Schedule

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

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

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 74,319.34	\$ 75,000.00	\$ (99,300.00)	\$ 50,019.34
Reserve	\$ 1,103,884.05	\$ 10,000.00	\$ (75,000.00)	\$ 1,038,884.05
Total	\$ 1,178,203.39	\$ 85,000.00	\$ (174,300.00)	\$ 1,088,903.39

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

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

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Texana Groundwater Conservation District

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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 3,719,260,073
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,719,260,073
4.	Prior year total adopted tax rate.	\$ 0.0074 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 0
	B. Prior year values resulting from final court decisions:	-\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:	-\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,719,260,073
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 105,757</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,211,179</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 1,316,936
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,316,936
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,717,943,137
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 275,127
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 205
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 275,332
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹</p> <p>A. Certified values: \$ 3,812,875,605</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 3,812,875,605

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. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>17,547,631</u> B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>17,547,631</u>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>3,830,423,236</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>13,597,792</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>13,597,792</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>3,816,825,444</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.0072</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.0074</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>3,719,260,073</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 275,225
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 205
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 0
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 205
	E. Add Line 30 to 31D.	\$ 275,430
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,816,825,444
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0072 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 _____/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 _____/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0072 _____/\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 _____/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.0072 _____/\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- 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>	\$ 0.0077 _____/\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate..... 0.00 %</p> <p>C. Enter the 2022 actual collection rate. 0.00 %</p> <p>D. Enter the 2021 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	0.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,830,423,236
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.0077 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(f)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,830,423,236
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.0072 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.0072 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0077 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.0077 /\$100

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,830,423,236
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.0077 /\$100

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.0079 /\$100 \$ 0.0000 /\$100 \$ 0.0079 /\$100 \$ 0.0074 /\$100 \$ 0.0005 /\$100 \$ 3,679,804,089 \$ 18,399
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.0083 /\$100 \$ 0.0000 /\$100 \$ 0.0083 /\$100 \$ 0.0077 /\$100 \$ 0.0006 /\$100 \$ 3,489,336,952 \$ 20,936
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.0087 /\$100 \$ 0.0000 /\$100 \$ 0.0087 /\$100 \$ 0.0087 /\$100 \$ 0.0000 /\$100 \$ 3,073,247,431 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.0077 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.0072
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,830,423,236
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0130 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.0000 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.0074 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,717,943,137
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,816,825,444
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §526.42(c)
⁵¹ Tex. Tax Code §526.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.0077 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.0072 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.0077 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.0000 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here → Monica Foster
 Printed Name of Taxing Unit Representative

sign here → Monica Foster
 Taxing Unit Representative



Date July 30, 2024

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

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

After notice and hearing, the following motion was offered by

_____ and seconded by _____ :

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

Adopted by the following vote:

AYE

NAY

On this _____ day of _____ of 2024.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

**JACKSON CENTRAL APPRAISAL DISTRICT
404 NORTH ALLEN ST.
EDNA, TEXAS 77957**

**CERTIFICATION OF 2024 APPRAISAL ROLL FOR
TEXANA GROUNDWATER DISTRICT**

“I, Damon D. Moore, Chief Appraiser for the Jackson Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Jackson Central Appraisal District which lists property taxable by the **Texana Groundwater District** within Jackson County and constitutes the appraisal rolls for **Texana Groundwater District**.”

2024 Certified Appraisal Roll Information (ARB Approved Totals)

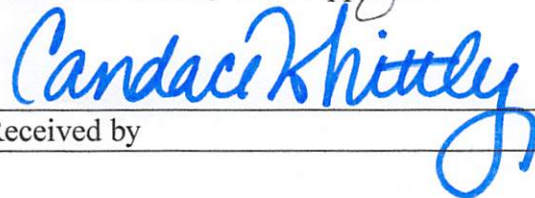
Total market value	\$ 5,895,690,266
Total appraised value	\$ 3,960,143,112
Total assessed value	\$ 3,855,294,573
Total taxable value	\$ 3,812,875,605
Freeze adjusted taxable	\$
Number of accounts	26200

2024 Uncertified Appraisal Roll Information (Under ARB Review Totals)

Total market value	\$ 22,355,777
Total appraised value	\$ 18,615,907
Total assessed value	\$ 17,557,631
Total taxable value	\$ 17,547,631
Freeze adjusted taxable	\$
Number of accounts	61


Damon D. Moore, Chief Appraiser

Date July 24, 2024


Received by

Date July 25, 24

**PHONE 361-782-7115
FAX 361-782-0369**

Assessment Roll Grand Totals Report

JACKSONPROD

Tax Year: 2024 As of: Certification

Property Types: A, M, N, P, R, SI

WTG - Texana Groundwater Conservation District (ARB Approved Totals)

Number of Properties: 26200

Land Totals

Land - Homesite	(+)	\$109,065,407		
Land - Non Homesite	(+)	\$264,574,140		
Land - Ag Market	(+)	\$1,840,813,600		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$2,214,453,147	(+)	\$2,214,453,147

Improvement Totals

Improvements - Homesite	(+)	\$679,763,149		
Improvements - Non Homesite	(+)	\$462,284,134		
Total Improvements	(=)	\$1,142,047,283	(+)	\$1,142,047,283

Other Totals

Personal Property (1057)		\$38,691,531	(+)	\$38,691,531
Minerals (6075)		\$2,500,498,305	(+)	\$2,500,498,305
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$5,895,690,266
Total Homestead Cap Adjustment (2376)			(-)	\$72,018,175
Total Circuit Breaker Limit Cap Adjustment (1795)			(-)	\$32,830,364
Total Exempt Property (355)			(-)	\$200,744,284

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$1,840,813,600		
Ag Use (5217)	(-)	\$106,010,730		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$1,734,802,870	(-)	\$1,734,802,870
Total Assessed			(=)	\$3,855,294,573

Exemptions

			(HS Assd	585,860,240)
(HS) Homestead Local (3772)	(+)	\$0		
(HS) Homestead State (3772)	(+)	\$0		
(O65) Over 65 Local (1678)	(+)	\$0		
(O65) Over 65 State (1678)	(+)	\$0		
(DP) Disabled Persons Local (70)	(+)	\$0		
(DP) Disabled Persons State (70)	(+)	\$0		
(DV) Disabled Vet (97)	(+)	\$1,026,590		
(DVX) Disabled Vet 100% (64)	(+)	\$12,024,570		
(DVXSS) DV 100% Surviving Spouse (6)	(+)	\$1,160,320		
(PCOR) Primarily Charitable Organization (1)	(+)	\$220,780		
(PC) Pollution Control (16)	(+)	\$24,649,920		
(AUTO) HB248 Lease Vehicles Ex (22)	(+)	\$1,088,017		
(AUTO2814) HOUSE BILL 2814 (83)	(+)	\$1,968,877		
(HB366) House Bill 366 (1811)	(+)	\$279,894		
Total Exemptions	(=)	\$42,418,968	(-)	\$42,418,968
Net Taxable (Before Freeze)			(=)	\$3,812,875,605

Assessment Roll Grand Totals Report

JACKSONPROD

Tax Year: 2024 As of: Certification

Property Types: A, M, N, P, R, SI

WTG - Texana Groundwater Conservation District (Under ARB Review Totals)

Number of Properties: 61

Land Totals

Land - Homesite	(+)	\$811,290		
Land - Non Homesite	(+)	\$9,301,870		
Land - Ag Market	(+)	\$3,922,430		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$14,035,590	(+)	\$14,035,590

Improvement Totals

Improvements - Homesite	(+)	\$4,793,030		
Improvements - Non Homesite	(+)	\$3,527,157		
Total Improvements	(=)	\$8,320,187	(+)	\$8,320,187

Other Totals

Personal Property (0)		\$0	(+)	\$0
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$22,355,777
Total Homestead Cap Adjustment (15)				(-) \$687,010
Total Circuit Breaker Limit Cap Adjustment (5)				(-) \$371,266
Total Exempt Property (0)				(-) \$0

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$3,922,430		
Ag Use (12)	(-)	\$182,560		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$3,739,870		(-) \$3,739,870
Total Assessed				(=) \$17,557,631

Exemptions

			(HS Assd	3,769,990)
(HS) Homestead Local (17)	(+)	\$0		
(HS) Homestead State (17)	(+)	\$0		
(O65) Over 65 Local (4)	(+)	\$0		
(O65) Over 65 State (4)	(+)	\$0		
(DV) Disabled Vet (1)	(+)	\$10,000		
Total Exemptions	(=)	\$10,000		(-) \$10,000
Net Taxable (Before Freeze)				(=) \$17,547,631

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

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

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

**INTERLOCAL COOPERATION AGREEMENT
2024-2025 PROPERTY TAX ASSESSMENT/COLLECTION AGREEMENT**

THE STATE OF TEXAS §
 § KNOW ALL BY THESE PRESENTS:
COUNTY OF JACKSON §

This INTERLOCAL COOPERATION AGREEMENT (AGREEMENT) is made and entered into by and between the COUNTY OF JACKSON (hereinafter called COUNTY) and the TEXANA GROUNDWATER CONSERVATION DISTRICT (hereinafter called SMALL TAXING UNIT), each a political Subdivision of the State of Texas, each acting by and through its duly elected officials, under the terms, authority, and provisions of Chapter 791 of the Government Code of the State of Texas and Section 6.24 of the Texas Property Tax Code, which authorizes such agreements.

WHEREAS, COUNTY and SMALL TAXING UNIT authorize the JACKSON COUNTY TAX ASSESSOR-COLLECTOR (hereinafter-called COUNTY TAX ASSESSOR-COLLECTOR) to act as the Tax Assessor/Collector for SMALL TAXING UNIT, for ad valorem tax purposes, as herein provided, for JACKSON County properties within SMALL TAXING UNIT'S jurisdiction.

NOW, THEREFORE, in consideration of the mutual covenant and agreements stated herein, COUNTY and SMALL TAXING UNIT agree to the following:

1. COUNTY TAX ASSESSOR-COLLECTOR shall perform for SMALL TAXING UNIT all necessary duties as authorized by said statutes, and does hereby expressly authorize COUNTY TAX ASSESSOR-COLLECTOR to perform all acts necessary and proper to assess and collect taxes for SMALL TAXING UNIT.
2. COUNTY TAX ASSESSOR-COLLECTOR shall prepare and mail all tax statements, provide figures necessary for yearly audit collection reports requested from TEXANA GROUNDWATER CONSERVATION DISTRICT (with one week notice), prepare tax certificates, develop and maintain both current and delinquent tax rolls and such other records and forms as are necessary or required by law or State rules and regulations.
3. COUNTY TAX ASSESSOR-COLLECTOR undertakes and agrees to make available to SMALL TAXING UNIT full information about the tax collection operation of COUNTY, and to furnish written reports reasonably necessary to keep SMALL TAXING UNIT advised of all relevant financial information affecting it.

4. SMALL TAXING UNIT hereby agrees and expressly authorizes COUNTY to contract with private legal counsel for the collection of delinquent taxes, and COUNTY agrees to review proposed counsel with SMALL TAXING UNIT before such contract is set. SMALL TAXING UNIT further agrees that such fee, as is allowed by law and provided in the contract with private legal counsel, will be paid from delinquent tax collections for SMALL TAXING UNIT.
5. SMALL TAXING UNIT shall reimburse COUNTY for the actual cost of providing services under this AGREEMENT from SMALL TAXING UNIT'S current revenues for the fiscal year, beginning September 1, 2024 and ending August 31, 2025. SMALL TAXING UNIT shall pay COUNTY \$ 920.07 as an operating budget for the described fiscal year, to be paid out according to Exhibit A of this AGREEMENT. However, if the actual costs of assessing and collecting exceed the amounts provided for in this AGREEMENT, SMALL TAXING UNIT further agrees to pay COUNTY an amount equal to such excess, provided such excess is due to cost overruns not in violation of the responsibilities as outlined in this AGREEMENT. SMALL TAXING UNIT further agrees to bear the costs associated with the re-mailing of tax notices due to a change made by SMALL TAXING UNIT in their tax rate or allowable discount provisions. In addition, SMALL TAXING UNIT agrees to pay the cost of reprocessing and mailing tax notices if SMALL TAXING UNIT suffers a rollback or other modification of their tax rate as provided in Section 26.07 of Texas Property Tax Code, or any other necessary modifications, resulting from law changes made by the Texas Legislature.
6. COUNTY TAX ASSESSOR-COLLECTOR will agree to sign a bond, conditional on faithful performance of duties, payable to Jackson County Tax Assessor-Collector. Said bond will be ordered by, approved by, and paid by SMALL TAXING UNIT in an amount determined by SMALL TAXING UNIT, as stated in Texas Property Tax Code 6.29(b). Each year the SMALL TAXING UNIT must provide bond and keep the bond current.
7. COUNTY TAX ASSESSOR-COLLECTOR shall make payment of taxes collected into such bank account/s selected by SMALL TAXING UNIT (See Exhibit A). Such payment shall be made on a weekly basis between the months of November and February and monthly between the months of March and October, except for electronic payments (e.g. credit cards and e-checks). Electronic payments are not available for several days after the payment is posted; therefore, no tax collected by electronic payment shall be deposited until the electronic payment has been irrevocably deposited into the COUNTY TAX ASSESSOR- COLLECTOR'S tax account maintained for that purpose. A "deposit of tax money" itemization form will be completed to show the distribution of money collected. This itemization will be forwarded to SMALL TAXING UNIT after each deposit. COUNTY TAX ASSESSOR-COLLECTOR shall have no access to the tax money once deposited to SMALL TAXING UNIT's bank account/s.

8. Refunds resulting from corrections to the appraisal rolls, pursuant to §26.15 of the Property Tax Code, such as homestead exemptions, over 65 exemptions, disabled exemptions, clerical errors and court-ordered value changes, shall not be submitted for approval to SMALL TAXING UNIT. COUNTY TAX ASSESSOR-COLLECTOR shall refund the property owner the difference between the tax paid and the tax legally due. All supplemental refunds will be held from SMALL TAXING UNIT's deposits once the supplemental refunds are paid to the taxpayer.
9. This AGREEMENT by and between COUNTY and SMALL TAXING UNIT shall be in effect from October 1, 2024 through September 30, 2025. Should SMALL TAXING UNIT elect not to continue with an Assessment /Collection Agreement with COUNTY for the following fiscal year beginning October 1, 2024, SMALL TAXING UNIT agrees to provide four (4) months written notice to COUNTY, prior to the end of this AGREEMENT, so as to prevent expenditures for the upcoming fiscal year.
10. DEFINITIONS: For the purposes of this AGREEMENT, the terms "ASSESSMENT" and "COLLECTION" shall mean all steps necessary to effect such functions including, but not limited to: calculation of tax; preparation of current and delinquent tax rolls; pro-ration of taxes; correction of clerical errors in tax rolls; collection of current liabilities; collection of delinquent taxes; and calculation of an effective tax rate required by §26.04 of the Texas Property Tax Code.

EXHIBIT A

PER ITEM 5:

OPERATING BUDGET PAYMENT SCHEDULE
TOTAL AMOUNT DUE COUNTY FROM
TEXANA GROUNDWATER CONSERVATION DISTRICT is \$920.07

Payment may be made in full or as monthly payments (November, December, January), please let us know which option works best for your budget. Payment is due on or before January 31, 2025.

PER ITEM 7:

COLLECTIONS FOR SMALL TAXING shall be DEPOSITED:

MAINTENANCE & OPERATION, INTEREST & SINKING, SPECIAL ASSESSMENTS FUNDS
SHALL BE DEPOSITED INTO ACCOUNT 219189448 (PROSPERITY BANK)

THIS AGREEMENT is executed by authority of the governing bodies of the respective parties hereto.

X _____
JILL SKLAR, COUNTY JUDGE
JACKSON COUNTY
115 W MAIN, RM 207
EDNA, TX 77957

SIGNED IN DUPLICATE ON THIS _____ DAY OF _____, 2024

X _____
TIM ANDRUSS, GENERAL MANAGER
TEXANA GROUNDWATER CONSERVATION DISTRICT
PO BOX 1098
EDNA, TX 77957

SIGNED IN DUPLICATE ON THIS _____ DAY OF _____, 2024

X _____
MONICA H. FOSTER, TAX ASSESSOR-COLLECTOR
JACKSON COUNTY
115 W MAIN, RM 102
EDNA, TX 77957

SIGNED IN DUPLICATE ON THIS _____ DAY OF _____, 2024

ACTUAL CONTRIBUTIONS PER ENTITY

ENTITY		2023 LEVY/SPECIAL ASSESSMENT REVENUE	PERCENTAGE OF REVENUE COLLECTIONS	AMOUNT NEEDED TO COVER BUDGET FOR 2024 TAX YEAR	COLLECTING FEES PAID TO COUNTY IN 2023 TAX YEAR	DIFFERENCE
CED	CITY OF EDNA	\$ 727,816.04	1.5691%	\$ 2,415.96	\$ 1,534.15	\$ 881.81
CGA	CITY OF GANADO	\$ 499,692.90	1.0773%	\$ 1,658.71	\$ 1,071.35	\$ 587.36
CLW	WCID #1	\$ 43,888.53	0.0946%	\$ 145.69	\$ 107.36	\$ 38.33
CVW	WCID #2	\$ 47,034.19	0.1014%	\$ 156.13	\$ 99.26	\$ 56.87
ESD#1	ESD #1	\$ 669,969.74	1.4444%	\$ 2,223.94	\$ 1,223.24	\$ 1,000.70
ESD#2	ESD #2	\$ 270,954.04	0.5841%	\$ 899.42	\$ 161.13	\$ 738.29
ESD#3	ESD #3	\$ 1,048,875.35	2.2612%	\$ 3,481.70	\$ 1,953.43	\$ 1,528.27
FLD	FLOOD DISTRICT	\$ 1,760,765.55	3.7960%	\$ 5,844.79	\$ 3,021.39	\$ 2,823.40
HOS	HOSPITAL DISTRICT	\$ 7,499,007.00	16.1668%	\$ 24,892.64	\$ 13,049.05	\$ 11,843.59
SED	EDNA ISD	\$ 7,101,205.20	15.3092%	\$ 23,572.16	\$ 18,229.81	\$ 5,342.35
SGA	GANADO ISD	\$ 6,560,511.26	14.1436%	\$ 21,777.35	\$ 15,425.76	\$ 6,351.59
SIN	INDUSTRIAL ISD	\$ 11,112,396.09	23.9568%	\$ 36,887.14	\$ 30,891.36	\$ 5,995.78
SPA	PALACIOS ISD	\$ 8,765,834.43	18.8979%	\$ 29,097.82	\$ 25,244.53	\$ 3,853.29
WTG	TEXANA GROUNDWATER	\$ 277,174.37	0.5976%	\$ 920.07	\$ 605.72	\$ 314.35
Total		\$ 46,385,124.69	100.0000%	\$ 153,973.50	\$ 112,617.54	

Row Labels	Sum of Budget Recommendation	Sum of Budget Amendment Recommendation - Mid Year	Sum of Budget Amendment Recommendation - End of Year	Sum of Budget Recommendation (Amended)
1001 - Administration - Revenue	\$ 283,700.00	\$ 10,000.00		\$ 293,700.00
1003 - Administration - Technology	\$ (20,300.00)	\$ 9,500.00		\$ (10,800.00)
1004 - Administration - General	\$ (164,100.00)	\$ 37,500.00		\$ (126,600.00)
2000 - Groundwater Conservation	\$ (9,500.00)	\$ 8,000.00		\$ (1,500.00)
3000 - Groundwater Management	\$ (5,000.00)			\$ (5,000.00)
4000 - Groundwater Monitoring	\$ (32,600.00)	\$ 19,500.00		\$ (13,100.00)
6000 - Groundwater Protection	\$ (8,000.00)	\$ 2,500.00		\$ (5,500.00)
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ 5,000.00		\$ (2,500.00)
Grand Total	\$ 36,700.00	\$ 92,000.00		\$ 128,700.00

Row Labels	Sum of Budget Recommendation	Sum of Budget Amendment Recommendation - Mid Year	Sum of Budget Amendment Recommendation - End of Year	Sum of Budget Recommendation (Amended)
0120 - Tax Collections	\$ 272,400.00			\$ 272,400.00
0130 - Interest Income	\$ 9,400.00	\$ 10,000.00		\$ 19,400.00
0143 - District Fees - Permitting	\$ 1,900.00			\$ 1,900.00
0145 - District Fees - Enforcement	\$ -			\$ -
0150 - Grants	\$ -			\$ -
0160 - Refunds	\$ -			\$ -
0300 - Reserve Funds	\$ -			\$ -
210 - Legal Services	\$ (25,000.00)	\$ 10,000.00		\$ (15,000.00)
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ 5,000.00		\$ -
220 - Professional and Technical Services	\$ (10,000.00)	\$ 10,000.00		\$ -
221 - Professional and Technical Services - Auditor	\$ (10,000.00)			\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$ (2,500.00)	\$ 1,500.00		\$ (1,000.00)
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)	\$ 5,500.00		\$ (2,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$ (27,500.00)	\$ 5,000.00		\$ (22,500.00)
226 - Professional and Technical Services - Laboratory	\$ (10,000.00)	\$ 9,000.00		\$ (1,000.00)
227 - Professional and Technical Services - VCGCD	\$ (92,800.00)			\$ (92,800.00)
230 - Insurance and Bonds	\$ (2,300.00)			\$ (2,300.00)
310 - Supplies - Office	\$ (4,000.00)	\$ 2,500.00		\$ (1,500.00)
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ 2,000.00		\$ (500.00)
330 - Training and Travel Expenses	\$ (1,500.00)			\$ (1,500.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$ (500.00)			\$ (500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$ (2,500.00)	\$ 2,500.00		\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (9,500.00)	\$ 8,000.00		\$ (1,500.00)
380 - Aquifer Monitoring Network Development	\$ (7,500.00)	\$ 7,500.00		\$ -
410 - Equipment - Office	\$ (1,000.00)	\$ 1,000.00		\$ -
420 - Technology Services - Office Productivity	\$ (2,700.00)	\$ 1,200.00		\$ (1,500.00)
430 - Technology Services - Miscellaneous	\$ (500.00)			\$ (500.00)
432 - Technology Services - Digital Record and Workflow System	\$ (7,000.00)	\$ 5,800.00		\$ (1,200.00)
433 - Technology Services - Record Archival System	\$ (800.00)			\$ (800.00)
434 - Technology Services - Website and Email System	\$ (3,000.00)	\$ 1,500.00		\$ (1,500.00)
435 - Technology Services - Phone System	\$ 800.00	\$ (2,000.00)		\$ (1,200.00)
436 - Technology Services - Internet	\$ (500.00)			\$ (500.00)
450 - Equipment Maintenance and Repair	\$ (5,500.00)	\$ 4,000.00		\$ (1,500.00)
500 - Public Notices and Publications	\$ (6,000.00)	\$ 3,000.00		\$ (3,000.00)
900 - Miscellaneous	\$ (200.00)	\$ (1,000.00)		\$ (1,200.00)
Grand Total	\$ 36,700.00	\$ 92,000.00		\$ 128,700.00

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

Tab: Budget Summary by Cate - FY24