



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,

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Tim Andruss
General Manager

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



Victoria County Groundwater Conservation District

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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,

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Tim Andruss
General Manager

INTERLOCAL AGREEMENT FOR SERVICES RELATED TO GENERAL MANAGEMENT AND ADMINISTRATIVE
ACTIVITIES

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

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

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

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

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

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

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

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

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

Fiscal Year 2024

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

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

Fiscal Year 2025 – FY2028

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

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

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

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

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

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

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

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

Fiscal Year 2029

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

1. Expense Reimbursement for previous quarter

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

1. Expense Reimbursement for previous quarter

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

1. Expense Reimbursement for previous quarter

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

1. Expense Reimbursement for previous quarter

All payments shall be made from current revenues.

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

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

17. This document shall be executed in duplicate originals.

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

CALHOUN COUNTY GROUNDWATER
CONSERVATION DISTRICT

VICTORIA COUNTY GROUNDWATER
CONSERVATION DISTRICT

By: _____
Presiding Officer

By: _____
Presiding Officer

Date: _____

Date: _____

**Calhoun County 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:	\$802,000.00
as of June 1 of the Current Year - Reserve Fund:	\$1,683,900.00
Total:	\$2,486,000.00

Amount of Money Received by the District during Previous Year	Texas Water Code
	36.154(b)(3)
Property Tax Revenue:	\$424,200.00
Interest Income:	\$53,600.00
Miscellaneous Income:	\$0.00
Total:	\$477,800.00

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:	\$484,600.00
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$1,651,400.00
Total:	\$2,136,000.00

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:	\$751,000.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,552,300.00
Total:	\$2,303,200.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$2,303,200.00

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:	-\$3,600.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$7,900.00

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:	-\$6,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	-\$5,000.00

Estimated Required Tax Rate	Texas Water Code
	36.154(b)(7)
Operating Expense Budget:	-\$344,400.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$343,800.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.005153
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.006800
Tax Levy for Next Fiscal Year:	\$453,700.00
Operating Budget Summary	
Expected Beginning Balance:	\$751,000.00
Budgeted Expenses:	-\$344,400.00
Budgeted Non-Tax Operating Revenue:	\$600.00
Budgeted Tax Revenue:	\$453,700.00
Budgeted Reserve Fund Revenue:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$860,900.00
Reserve Fund Budget Summary	
Expected Beginning Balance:	\$1,552,300.00
Budgeted Expenses:	\$0.00
Budgeted Non-Tax Revenue:	\$77,700.00
Budgeted Tax Revenue:	\$0.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,629,900.00
Operating and Reserve Fund Combined Summary	
Expected Beginning Balance:	\$2,303,200.00
Budgeted Revenue:	\$531,900.00
Budgeted Expenses:	-\$344,400.00
Expected Ending Balance:	\$2,490,700.00

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

	Sum of Budget Recommendation	
Revenue	\$	454,265.26
1001 - Administration - Revenue	\$	454,265.26
Expense	\$	(344,350.00)
1002 - Administration - Staffing	\$	(120,000.00)
1003 - Administration - Technology	\$	(4,500.00)
1004 - Administration - General	\$	(87,750.00)
2000 - Groundwater Conservation	\$	(5,000.00)
3000 - Groundwater Management	\$	(10,000.00)
4000 - Groundwater Monitoring	\$	(97,100.00)
6000 - Groundwater Protection	\$	(12,500.00)
8000 - Groundwater Resource Planning	\$	(7,500.00)
Grand Total	\$	109,915.26

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	454,265.26
0120 - Tax Collections	\$	453,665.26
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(344,350.00)
210 - Legal Services	\$	(25,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(5,000.00)
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(20,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	-
223 - Professional and Technical Services - Appraisal District	\$	(10,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(62,500.00)
226 - Professional and Technical Services - Laboratory	\$	(10,000.00)
227 - Professional and Technical Services - VCGCD	\$	(120,000.00)
230 - Insurance and Bonds	\$	(4,250.00)
310 - Supplies - Office	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(2,500.00)
330 - Training and Travel Expenses	\$	(2,500.00)
350 - Lease	\$	(9,000.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(2,500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	(5,000.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(5,000.00)
380 - Aquifer Monitoring Network Development	\$	(47,000.00)
420 - Technology Services - Office Productivity	\$	(1,000.00)
430 - Technology Services - Miscellaneous	\$	-
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	-
436 - Technology Services - Internet	\$	-

500 - Public Notices and Publications	\$	(7,900.00)
900 - Miscellaneous	\$	(200.00)
Grand Total	\$	109,915.26

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

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$453,665.26	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
Technical Services - VCGCD - Annual Fees	-\$120,000.00	Expense	1002 - Administration - Staffing	227 - Professional and Technical Services - VCGCD
IT Service - Printer Service	-\$1,000.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Cyber Security - Kapersky	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	\$0.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	\$0.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	\$0.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Legal Services - General Consultation	-\$25,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	-\$5,000.00	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	-\$20,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	\$0.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$10,000.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Insurance - Liability	-\$3,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$750.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Paper for Records Archiving	-\$1,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Office General	\$0.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$2,500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$2,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Lease - Office	-\$9,000.00	Expense	1004 - Administration - General	350 - Lease
Public Notices - Permitting	-\$5,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$2,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Elections	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1004 - Administration - General	900 - Miscellaneous
Sponsorship - Wetlands Field Trips	-\$5,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Classroom Conservation Curriculum	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$10,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$20,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	-\$15,000.00	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	-\$10,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - Wellntell Pilot	-\$35,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Groundwater Monitoring Incentivization - Access Fees	-\$12,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Land Acquisition and Access	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Monitor Well Construction	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Misc Expense	-\$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	-\$2,500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	-\$5,000.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$7,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$109,915.26			

FY2024 - 2025: Budget: Management Recommendation Tax Revenue Options

Total Taxable Value:	\$6,671,548,005
Previous Tax Levy:	\$431,527

	<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:	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005
Tax Rate per \$100:	0.007000	0.006800	0.007300	0.006800	0.005153
Previous Year Tax Levy:	\$431,527	\$431,527	\$431,527	\$431,527	\$431,527
Computed Tax Levy:	\$467,008	\$453,665	\$487,023	\$453,665	\$343,800
Change in Total Tax Levy:	\$35,481	\$22,138	\$55,496	\$22,138	-\$87,727
Total Tax Levy Increase:	8.22%	5.13%	12.86%	5.13%	-20.33%

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	77,611.85
1001 - Administration - Revenue	\$	77,611.85
Expense	\$	-
1004 - Administration - General	\$	-
Grand Total	\$	77,611.85

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	77,611.85
0120 - Tax Collections	\$	-
0130 - Interest Income	\$	77,611.85
Expense	\$	-
900 - Miscellaneous	\$	-
Grand Total	\$	77,611.85

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	\$77,611.85	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense - Transfer to Operat	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$77,611.85			

As of June 1, 2024 (Calculated: 8/22/2024)

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 802,053.71	\$ -	\$ (51,151.40)	\$ 750,902.32
Reserve	\$ 1,683,998.18	\$ 11,238.88	\$ (143,000.00)	\$ 1,552,237.06
Total	\$ 2,486,051.89	\$ 11,238.88	\$ (194,151.40)	\$ 2,303,139.38

**Calhoun County 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:	\$802,000.00
as of June 1 of the Current Year - Reserve Fund:	\$1,683,900.00
Total:	\$2,486,000.00

Amount of Money Received by the District during Previous Year	Texas Water Code
	36.154(b)(3)
Property Tax Revenue:	\$424,200.00
Interest Income:	\$53,600.00
Miscellaneous Income:	\$0.00
Total:	\$477,800.00

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:	\$484,600.00
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$1,651,400.00
Total:	\$2,136,000.00

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:	\$751,000.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,552,300.00
Total:	\$2,303,200.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$2,303,200.00

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:	-\$3,600.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$7,900.00

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:	-\$6,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	-\$5,000.00

Estimated Required Tax Rate	Texas Water Code
	36.154(b)(7)
Operating Expense Budget:	-\$350,500.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$349,900.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.005245
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.006800
Tax Levy for Next Fiscal Year:	\$453,700.00
Operating Budget Summary	
Expected Beginning Balance:	\$751,000.00
Budgeted Expenses:	-\$350,500.00
Budgeted Non-Tax Operating Revenue:	\$600.00
Budgeted Tax Revenue:	\$453,700.00
Budgeted Reserve Fund Revenue:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$854,800.00
Reserve Fund Budget Summary	
Expected Beginning Balance:	\$1,552,300.00
Budgeted Expenses:	\$0.00
Budgeted Non-Tax Revenue:	\$77,700.00
Budgeted Tax Revenue:	\$0.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,629,900.00
Operating and Reserve Fund Combined Summary	
Expected Beginning Balance:	\$2,303,200.00
Budgeted Revenue:	\$531,900.00
Budgeted Expenses:	-\$350,500.00
Expected Ending Balance:	\$2,484,600.00

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

	Sum of Budget Recommendation	
Revenue	\$	454,265.26
1001 - Administration - Revenue	\$	454,265.26
Expense	\$	(350,450.00)
1002 - Administration - Staffing	\$	(123,000.00)
1003 - Administration - Technology	\$	(7,600.00)
1004 - Administration - General	\$	(87,750.00)
2000 - Groundwater Conservation	\$	(5,000.00)
3000 - Groundwater Management	\$	(10,000.00)
4000 - Groundwater Monitoring	\$	(97,100.00)
6000 - Groundwater Protection	\$	(12,500.00)
8000 - Groundwater Resource Planning	\$	(7,500.00)
Grand Total	\$	103,815.26

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	454,265.26
0120 - Tax Collections	\$	453,665.26
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(350,450.00)
110 - Employee Wages - Managerial	\$	(95,000.00)
150 - Employee Benefits - Retirement	\$	(19,000.00)
160 - Employment Fees - Social Security and Medicare	\$	(9,000.00)
210 - Legal Services	\$	(25,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(5,000.00)
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(20,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	-
223 - Professional and Technical Services - Appraisal District	\$	(10,000.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(62,500.00)
226 - Professional and Technical Services - Laboratory	\$	(10,000.00)
230 - Insurance and Bonds	\$	(4,250.00)
310 - Supplies - Office	\$	(1,500.00)
315 - Certified Mail and Stamps	\$	(2,500.00)
330 - Training and Travel Expenses	\$	(2,500.00)
350 - Lease	\$	(9,000.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(2,500.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	(5,000.00)
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(5,000.00)
380 - Aquifer Monitoring Network Development	\$	(47,000.00)
420 - Technology Services - Office Productivity	\$	(1,900.00)
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)
500 - Public Notices and Publications	\$	(7,900.00)
900 - Miscellaneous	\$	(200.00)
Grand Total	\$	103,815.26

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

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$453,665.26	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 (General Manager and Assistant)	-\$95,000.00	Expense	1002 - Administration - Staffing	110 - Employee Wages - Managerial
Employee Benefits	-\$19,000.00	Expense	1002 - Administration - Staffing	150 - Employee Benefits - Retirement
Employment Fees	-\$9,000.00	Expense	1002 - Administration - Staffing	160 - Employment Fees - Social Security and Medicare
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
Legal Services - General Consultation	-\$25,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	-\$5,000.00	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	-\$20,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	\$0.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$10,000.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Insurance - Liability	-\$3,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$750.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Office General	\$0.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$2,500.00	Expense	1004 - Administration - General	315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$2,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Lease - Office	-\$9,000.00	Expense	1004 - Administration - General	350 - Lease
Public Notices - Elections	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$2,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Permitting	-\$5,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1004 - Administration - General	900 - Miscellaneous
Sponsorship - Classroom Conservation Curriculum	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$5,000.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$10,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$20,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	-\$15,000.00	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	-\$10,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - Land Acquisition and Access	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Monitor Well Construction	\$0.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - WellIntell Pilot	-\$35,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Groundwater Monitoring Incentivization - Access Fees	-\$12,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Misc Expense	-\$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	-\$2,500.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	-\$5,000.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$7,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	\$103,815.26			

FY2024 - 2025: Budget: Management Recommendation Tax Revenue Options

Total Taxable Value:	\$6,671,548,005
Previous Tax Levy:	\$431,527

	<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:	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005	\$6,671,548,005
Tax Rate per \$100:	0.007000	0.006800	0.007300	0.006800	0.005245
Previous Year Tax Levy:	\$431,527	\$431,527	\$431,527	\$431,527	\$431,527
Computed Tax Levy:	\$467,008	\$453,665	\$487,023	\$453,665	\$349,900
Change in Total Tax Levy:	\$35,481	\$22,138	\$55,496	\$22,138	-\$81,627
Total Tax Levy Increase:	8.22%	5.13%	12.86%	5.13%	-18.92%

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	77,611.85
1001 - Administration - Revenue	\$	77,611.85
Expense	\$	-
1004 - Administration - General	\$	-
Grand Total	\$	77,611.85

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

Row Labels	Sum of Budget Recommendation	
Revenue	\$	77,611.85
0120 - Tax Collections	\$	-
0130 - Interest Income	\$	77,611.85
Expense	\$	-
900 - Miscellaneous	\$	-
Grand Total	\$	77,611.85

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	\$77,611.85	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense - Transfer to Operat	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$77,611.85			

As of June 1, 2024 (Calculated: 8/22/2024)

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 802,053.71	\$ -	\$ (51,151.40)	\$ 750,902.32
Reserve	\$ 1,683,998.18	\$ 11,238.88	\$ (143,000.00)	\$ 1,552,237.06
Total	\$ 2,486,051.89	\$ 11,238.88	\$ (194,151.40)	\$ 2,303,139.38

**ORDER ADOPTING THE BUDGET OF
THE CALHOUN COUNTY 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

CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
Fax: (361) 552-4787
Website: www.calhouncad.org



Board of Directors

Commissioner Vern Lyssy, Chairman
Kevin Hill, Vice Chairman
Jessie Rodriguez, Secretary
Benjamin Boone, Member
David Pfeil, Member

Chief Appraiser

Paul Spaeth

August 9, 2024

Mr. Danny May, President, Board of Directors
Calhoun County Groundwater Conservation District
P.O. Box 1395
Port Lavaca, TX 77979

Re: 2024 Tax Rate Calculations for *Calhoun County Groundwater Conservation District*

Dear Mr. May:

Enclosed is the 2024 Tax Rate Calculation Worksheet and Tax Rate Worksheet for the *Calhoun County Groundwater Conservation District*.

Please return your adopted tax rate to us by September 13, 2024 so that we may calculate and prepare tax bills for mail-out by the first week of October 2024.

Thank you for your cooperation. Please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads 'Paul Spaeth'.

Paul Spaeth
Chief Appraiser

PS/tkb

Enclosures: 2024 Tax Rate Calculation Worksheet
Tax Rate Worksheet

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Calhoun Co. Groundwater Conservation Dist.

(361) 482-0357

Taxing Unit Name

Phone (area code and number)

131-A Virginia St., Port Lavaca, 77979

<http://calhouncountygcd.org>

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	\$ 6,147,398,233
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.	\$ 6,147,398,233
4.	Prior year total adopted tax rate.	\$ 0.0070 /\$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:.....	\$ 42,581,200
	B. Prior year values resulting from final court decisions:.....	- \$ 32,050,000
	C. Prior year value loss. Subtract B from A. ³	\$ 10,531,200
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 6,842,070
	B. Prior year disputed value:.....	- \$ 2,142,070
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 4,700,000
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 15,231,200

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.	\$ 6,162,629,433
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. 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: \$ 216,320</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,993,708</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 11,210,028
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: \$ 1,034,039</p> <p>B. Current year productivity or special appraised value: - \$ 6,740</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 1,027,299
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 12,237,327
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.	\$ 6,150,392,106
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 430,527
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	\$ 532
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 431,059
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: \$ 6,521,328,631</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</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>	\$ 6,521,328,631

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 \$ 150,219,374 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 + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 150,219,374	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current 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 in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 6,671,548,005
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	\$ 0
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	\$ 337,250,512
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 337,250,512
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 6,334,297,493
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0068 /\$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	\$ 0.0000 /\$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.	\$ 0.0070 /\$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> .	\$ 6,162,629,433

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	\$ 431,384
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 528</p> <p>_____ + \$ 528</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 0 - \$ _____</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. 0 +/- \$ _____</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 528 \$ _____</p> <p>E. Add Line 30 to 31D.</p>	\$ 431,912
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,334,297,493
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0068 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>_____ \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p>_____ - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ 0.0000 /\$100</p> <p>_____ \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>_____ \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>_____ - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ 0.0000 /\$100</p> <p>_____ \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²³ (Reserved for expansion)

²⁴ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.0088</u> /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0000</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.0068</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.0073</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</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>	\$ _____ /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 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.</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> .	\$ 6,671,548,005
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.	\$ 0.0073 /\$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>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$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.	\$ _____
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.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	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> .	\$ _____ /\$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.	\$ _____ /\$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> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

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

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

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

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

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(f)

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).	\$ _____ /\$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

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. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
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. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
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. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$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)	\$ _____ /\$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> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____ /\$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.⁴⁷

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$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.	\$ _____ /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ _____ /\$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 §26.42(c)
⁵⁰ Tex. Tax Code §26.42(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.0068 /\$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.** \$ 0.0073 /\$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.** \$ _____ /\$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 ▶ Tammy Blakeman
 Printed Name of Taxing Unit Representative

sign here ▶ Tammy Blakeman
 Taxing Unit Representative

August 8, 2024
 Date

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

Calhoun Co. Groundwater Conservation Dist.

Tax Rate Recap for 2024 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to Last Year's Tax Levy of 430,317	Additional Tax Levy Compared to No-New-Revenue Tax Rate Levy of 418,023
Last Year's Tax Rate	0.0070	\$467,008	\$36,691	\$48,985
No-New-Revenue Tax Rate	0.0068	\$453,665	\$23,348	\$35,642
Notice & Hearing Limit*	0.0068	\$453,665	\$23,348	\$35,642
Voter-Approval Tax Rate	0.0073	\$487,023	\$56,706	\$69,000
Proposed Tax Rate	0.0000	\$0	\$-430,317	\$-418,023

No-New-Revenue Tax Rate Increase to General Fund in Cents per \$100

0.00	0.0068	453,665	23,348	35,642
0.50	0.0118	787,242	356,925	369,219
1.00	0.0168	1,120,820	690,503	702,797
1.50	0.0218	1,454,397	1,024,080	1,036,374
2.00	0.0268	1,787,974	1,357,657	1,369,951
2.50	0.0318	2,121,552	1,691,235	1,703,529
3.00	0.0368	2,455,129	2,024,812	2,037,106
3.50	0.0418	2,788,707	2,358,390	2,370,684
4.00	0.0468	3,122,284	2,691,967	2,704,261
4.50	0.0518	3,455,861	3,025,544	3,037,838
5.00	0.0568	3,789,439	3,359,122	3,371,416
5.50	0.0618	4,123,016	3,692,699	3,704,993
6.00	0.0668	4,456,594	4,026,277	4,038,571
6.50	0.0718	4,790,171	4,359,854	4,372,148
7.00	0.0768	5,123,748	4,693,431	4,705,725
7.50	0.0818	5,457,326	5,027,009	5,039,303
8.00	0.0868	5,790,903	5,360,586	5,372,880
8.50	0.0918	6,124,481	5,694,164	5,706,458
9.00	0.0968	6,458,058	6,027,741	6,040,035
9.50	0.1018	6,791,635	6,361,318	6,373,612
10.00	0.1068	7,125,213	6,694,896	6,707,190
10.50	0.1118	7,458,790	7,028,473	7,040,767
11.00	0.1168	7,792,368	7,362,051	7,374,345
11.50	0.1218	8,125,945	7,695,628	7,707,922
12.00	0.1268	8,459,522	8,029,205	8,041,499
12.50	0.1318	8,793,100	8,362,783	8,375,077
13.00	0.1368	9,126,677	8,696,360	8,708,654
13.50	0.1418	9,460,255	9,029,938	9,042,232
14.00	0.1468	9,793,832	9,363,515	9,375,809
14.50	0.1518	10,127,409	9,697,092	9,709,386

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

**ORDER ADOPTING THE TAX RATE OF
THE CALHOUN COUNTY 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

CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
Fax: (361) 552-4787
Website: www.calhouncad.org



Board of Directors
Commissioner Vern Lyssy, Chairman
Kevin Hill, Vice Chairman
Jessie Rodriguez, Secretary
Benjamin Boone, Member
David Pfeil, Member
Chief Appraiser
Paul Spaeth

July 23, 2024

Mr. Danny May, President, Board of Directors
Calhoun County Groundwater Conservation District
P.O. Box 1395
Port Lavaca, TX 77979

Dear Mr. May and Members of the Board:

In compliance with Section 26.01 of the Texas Property Tax Code, I, Paul Spaeth, Chief Appraiser for Calhoun County Appraisal District, do hereby certify the 2024 Appraisal Roll for

Calhoun County Groundwater Conservation District:

Certified Net Taxable Value: \$ 6,521,328,631

The **estimated** Taxable Amount of value still under protest and not yet certified is: \$150,219,374

Sincerely,

A handwritten signature in blue ink that reads "Paul Spaeth".

Paul Spaeth, Chief Appraiser, RPA, RTA
Calhoun County Appraisal District

State of Texas
County of Calhoun

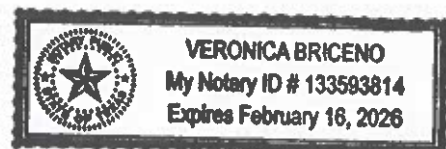
Before me, a Notary Public, on this day personally appeared, Paul Spaeth, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office the 23rd day of July, A.D., 2024.

A handwritten signature in black ink that reads "Veronica Briceno".

Veronica Briceno, Notary Public State of Texas

My commission expires February 16th, 2026.



2024 CERTIFIED TOTALS

GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Property Count: 26,775

ARB Approved Totals

7/23/2024

9:57:41AM

Land	Value				
Homesite:		298,971,719			
Non Homesite:		636,131,359			
Ag Market:		647,352,541			
Timber Market:		0	Total Land	(+)	1,582,455,619
Improvement	Value				
Homesite:		1,181,177,796			
Non Homesite:		4,307,119,765	Total Improvements	(+)	5,488,297,561
Non Real	Count	Value			
Personal Property:	1,694	995,103,590			
Mineral Property:	703	17,917,178			
Autos:	0	0	Total Non Real	(+)	1,013,020,768
			Market Value	=	8,083,773,948
Ag	Non Exempt	Exempt			
Total Productivity Market:	643,517,224	3,835,317			
Ag Use:	28,239,749	75,834	Productivity Loss	(-)	615,277,475
Timber Use:	0	0	Appraised Value	=	7,468,496,473
Productivity Loss:	615,277,475	3,759,483			
			Homestead Cap	(-)	87,808,585
			23.231 Cap	(-)	55,515,795
			Assessed Value	=	7,325,172,093
			Total Exemptions Amount (Breakdown on Next Page)	(-)	803,843,462
			Net Taxable	=	6,521,328,631

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

456,493.00 = 6,521,328,631 * (0.007000 / 100)

Certified Estimate of Market Value:	8,083,751,370
Certified Estimate of Taxable Value:	6,521,328,631

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Property Count: 26,775

ARB Approved Totals

7/23/2024

9:57:53AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	302,130	0	302,130
DP	108	5,525,090	0	5,525,090
DPS	1	28,183	0	28,183
DSTR	1	18,020	0	18,020
DV1	54	0	527,868	527,868
DV1S	2	0	10,000	10,000
DV2	26	0	196,500	196,500
DV3	28	0	263,630	263,630
DV3S	1	0	10,000	10,000
DV4	139	0	1,133,047	1,133,047
DV4S	7	0	84,000	84,000
DVHS	114	0	22,623,307	22,623,307
DVHSS	8	0	1,522,363	1,522,363
EX	8	0	12,160,730	12,160,730
EX-XA	1	0	1,402,840	1,402,840
EX-XD	1	0	17,628	17,628
EX-XG	51	0	8,812,404	8,812,404
EX-XI	3	0	1,373,640	1,373,640
EX-XL	4	0	1,931,650	1,931,650
EX-XN	13	0	1,178,790	1,178,790
EX-XR	16	0	547,400	547,400
EX-XU	28	0	1,549,740	1,549,740
EX-XV	1,358	0	263,791,248	263,791,248
EX-XV (Prorated)	2	0	96,253	96,253
EX366	530	0	255,892	255,892
FR	5	15,262,513	0	15,262,513
HS	5,134	190,433,279	0	190,433,279
OV65	2,374	134,077,622	0	134,077,622
OV65S	133	7,575,683	0	7,575,683
PC	16	131,132,012	0	131,132,012
Totals		484,354,532	319,488,930	803,843,462

2024 CERTIFIED TOTALS

GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Property Count: 1,062

Under ARB Review Totals

7/23/2024

9:57:41AM

Land	Value			
Homesite:	24,529,380			
Non Homesite:	54,427,383			
Ag Market:	11,440,150			
Timber Market:	0	Total Land	(+)	90,396,913
Improvement	Value			
Homesite:	73,719,100			
Non Homesite:	49,940,812	Total Improvements	(+)	123,659,912
Non Real	Count	Value		
Personal Property:	6	1,882,430		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				1,882,430
				215,939,255
Ag	Non Exempt	Exempt		
Total Productivity Market:	11,440,150	0		
Ag Use:	122,830	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	11,317,320	0		204,621,935
			Homestead Cap	(-)
			23.231 Cap	(-)
				6,269,395
				8,525,973
			Assessed Value	=
				189,826,567
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	14,292,626
			Net Taxable	=
				175,533,941

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 12,287.38 = 175,533,941 * (0.007000 / 100)

Certified Estimate of Market Value:	178,159,340
Certified Estimate of Taxable Value:	150,219,374
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Property Count: 1,062

Under ARB Review Totals

7/23/2024

9:57:53AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1S	1	0	5,000	5,000
DV4	2	0	18,000	18,000
DVHS	1	0	122,490	122,490
HS	153	10,379,897	0	10,379,897
OV65	60	3,639,239	0	3,639,239
OV65S	2	128,000	0	128,000
Totals		14,147,136	145,490	14,292,626

2024 CERTIFIED TOTALS

GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Property Count: 27,837

Grand Totals

7/23/2024

9:57:41AM

Land	Value			
Homesite	323,501,099			
Non Homesite:	690,558,742			
Ag Market:	658,792,691			
Timber Market:	0	Total Land	(+)	1,672,852,532

Improvement	Value			
Homesite	1,254,896,896			
Non Homesite:	4,357,060,577	Total Improvements	(+)	5,611,957,473

Non Real	Count	Value			
Personal Property:	1,700	996,986,020			
Mineral Property:	703	17,917,178			
Autos:	0	0	Total Non Real	(+)	
			Market Value	=	1,014,903,198
					8,299,713,203

Ag	Non Exempt	Exempt			
Total Productivity Market:	654,957,374	3,835,317			
Ag Use:	28,362,579	75,834	Productivity Loss	(-)	
Timber Use:	0	0	Appraised Value	=	
Productivity Loss:	626,594,795	3,759,483			
			Homestead Cap	(-)	
			23.231 Cap	(-)	
			Assessed Value	=	
			Total Exemptions Amount	(-)	
			(Breakdown on Next Page)		
			Net Taxable	=	
					6,696,862,572

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 468,780.38 = 6,696,862,572 * (0.007000 / 100)

Certified Estimate of Market Value:	8,261,910,710
Certified Estimate of Taxable Value:	6,671,548,005

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT

Property Count: 27,837

Grand Totals

7/23/2024

9:57:53AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	302,130	0	302,130
DP	108	5,525,090	0	5,525,090
DPS	1	28,183	0	28,183
DSTR	1	18,020	0	18,020
DV1	54	0	527,868	527,868
DV1S	3	0	15,000	15,000
DV2	26	0	196,500	196,500
DV3	28	0	263,630	263,630
DV3S	1	0	10,000	10,000
DV4	141	0	1,151,047	1,151,047
DV4S	7	0	84,000	84,000
DVHS	115	0	22,745,797	22,745,797
DVHSS	8	0	1,522,363	1,522,363
EX	8	0	12,160,730	12,160,730
EX-XA	1	0	1,402,840	1,402,840
EX-XD	1	0	17,628	17,628
EX-XG	51	0	8,812,404	8,812,404
EX-XI	3	0	1,373,640	1,373,640
EX-XL	4	0	1,931,650	1,931,650
EX-XN	13	0	1,178,790	1,178,790
EX-XR	16	0	547,400	547,400
EX-XU	28	0	1,549,740	1,549,740
EX-XV	1,358	0	263,791,248	263,791,248
EX-XV (Prorated)	2	0	96,253	96,253
EX366	530	0	255,892	255,892
FR	5	15,262,513	0	15,262,513
HS	5,287	200,813,176	0	200,813,176
OV65	2,434	137,716,861	0	137,716,861
OV65S	135	7,703,683	0	7,703,683
PC	16	131,132,012	0	131,132,012
Totals		498,501,668	319,634,420	818,136,088

2024 CERTIFIED TOTALS

**GWD - CALHOUN COUNTY GROUNDWATER CONSERVATION DISTRICT
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
1,062	\$215,939,255.00	\$150,219,374

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

Upon motion by _____, seconded by
_____, the attached Certified Assessment Roll for the
2023 tax year as submitted by the Calhoun 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

Budget Program	Budget Amount	Budget	Budget	Budget Amount (Amended)	Transaction Total	Budget Balance
		Amendment Recommendation - Mid Year	Amendment Recommendation - End of Year			
1001 - Administration - Revenue	\$ 452,200.00	\$ 11,100.00	\$ -	\$ 463,300.00	\$ 452,431.75	\$ (10,900.00)
1003 - Administration - Technology	\$ (17,300.00)	\$ -	\$ -	\$ (17,300.00)	\$ (4,829.59)	\$ 12,500.00
1004 - Administration - General	\$ (187,200.00)	\$ 15,000.00	\$ -	\$ (172,200.00)	\$ (77,983.20)	\$ 94,300.00
2000 - Groundwater Conservation	\$ (14,500.00)	\$ 11,500.00	\$ -	\$ (3,000.00)	\$ -	\$ 3,000.00
3000 - Groundwater Management	\$ (5,000.00)	\$ -	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
4000 - Groundwater Monitoring	\$ (115,100.00)	\$ 64,000.00	\$ -	\$ (51,100.00)	\$ (11,990.00)	\$ 39,200.00
5000 - Groundwater Policy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6000 - Groundwater Protection	\$ (12,500.00)	\$ -	\$ -	\$ (12,500.00)	\$ -	\$ 12,500.00
8000 - Groundwater Resource Planning	\$ (7,500.00)	\$ (2,000.00)	\$ -	\$ (9,500.00)	\$ (7,500.00)	\$ 2,000.00
Total	\$ 93,100.00					\$ 157,600.00

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Program

Budget Category	Budget Amount	Budget	Budget	Budget Amount (Amended)	Transaction Total	Budget Balance
		Amendment Recommendation - Mid Year	Amendment Recommendation - End of Year			
0120 - Tax Collections	\$ 428,300.00	\$ -	\$ -	\$ 428,300.00	\$ 418,565.10	\$ (9,800.00)
0130 - Interest Income	\$ 23,900.00	\$ 11,100.00	\$ -	\$ 35,000.00	\$ 33,716.65	\$ (1,300.00)
0143 - District Fees - Permitting	\$ -	\$ -	\$ -	\$ -	\$ 150.00	\$ 200.00
0145 - District Fees - Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0150 - Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0160 - Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Legal Services	\$ (25,000.00)	\$ 10,000.00	\$ -	\$ (15,000.00)	\$ (10,202.85)	\$ 4,800.00
215 - Legislative and Administrative Action Representation Services	\$ (5,000.00)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
220 - Professional and Technical Services	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
221 - Professional and Technical Services - Auditor	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)	\$ -	\$ 10,000.00
222 - Professional and Technical Services - Tax Assessor	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ -	\$ 7,500.00
223 - Professional and Technical Services - Appraisal District	\$ (7,500.00)	\$ -	\$ -	\$ (7,500.00)	\$ (6,235.47)	\$ 1,300.00
225 - Professional and Technical Services - Hydrogeologist	\$ (37,500.00)	\$ 7,000.00	\$ -	\$ (30,500.00)	\$ -	\$ 30,500.00
226 - Professional and Technical Services - Laboratory	\$ (10,000.00)	\$ 5,000.00	\$ -	\$ (5,000.00)	\$ -	\$ 5,000.00
227 - Professional and Technical Services - VCGCD	\$ (92,800.00)	\$ -	\$ -	\$ (92,800.00)	\$ (57,606.50)	\$ 35,200.00
230 - Insurance and Bonds	\$ (2,300.00)	\$ -	\$ -	\$ (2,300.00)	\$ (2,215.78)	\$ 100.00
310 - Supplies - Office	\$ (4,000.00)	\$ -	\$ -	\$ (4,000.00)	\$ -	\$ 4,000.00
315 - Certified Mail and Stamps	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ -	\$ 2,500.00
330 - Training and Travel Expenses	\$ (1,500.00)	\$ -	\$ -	\$ (1,500.00)	\$ -	\$ 1,500.00
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$ (14,500.00)	\$ 11,500.00	\$ -	\$ (3,000.00)	\$ -	\$ 3,000.00
380 - Aquifer Monitoring Network Development	\$ (50,000.00)	\$ 50,000.00	\$ -	\$ -	\$ (8,240.00)	\$ (8,300.00)
410 - Equipment - Office	\$ (2,500.00)	\$ -	\$ -	\$ (2,500.00)	\$ (327.50)	\$ 2,200.00
415 - Equipment - Field	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	\$ -	\$ 30,000.00
420 - Technology Services - Office Productivity	\$ (3,300.00)	\$ -	\$ -	\$ (3,300.00)	\$ (344.34)	\$ 3,000.00
430 - Technology Services - Miscellaneous	\$ (500.00)	\$ -	\$ -	\$ (500.00)	\$ (470.23)	\$ 100.00
432 - Technology Services - Digital Record and Workflow System	\$ (7,300.00)	\$ -	\$ -	\$ (7,300.00)	\$ (1,445.18)	\$ 5,900.00
433 - Technology Services - Record Archival System	\$ (800.00)	\$ -	\$ -	\$ (800.00)	\$ (397.52)	\$ 500.00
434 - Technology Services - Website and Email System	\$ (3,000.00)	\$ -	\$ -	\$ (3,000.00)	\$ (1,182.03)	\$ 1,900.00
435 - Technology Services - Phone System	\$ (1,200.00)	\$ -	\$ -	\$ (1,200.00)	\$ (75.42)	\$ 1,200.00
436 - Technology Services - Internet	\$ (1,200.00)	\$ -	\$ -	\$ (1,200.00)	\$ (914.87)	\$ 300.00
450 - Equipment Maintenance and Repair	\$ (5,500.00)	\$ -	\$ -	\$ (5,500.00)	\$ -	\$ 5,500.00
500 - Public Notices and Publications	\$ (6,000.00)	\$ -	\$ -	\$ (6,000.00)	\$ (1,333.10)	\$ 4,700.00
900 - Miscellaneous	\$ (200.00)	\$ -	\$ -	\$ (200.00)	\$ (62.00)	\$ 200.00
Total	\$ 110,600.00	\$ 99,600.00	\$ -	\$ 210,200.00	\$ 361,378.96	\$ 151,700.00

Note: cash-basis accounting method used to develop reports.
 Tab: Budget Performance by Category

GOLDMAN, HUNT & NOTZ, LLP

Certified Public Accountants 5606 North Navarro, Suite 309

Victoria, TX 77904-1770

Phone: (361) 573-2471

ID: 1866

Calhoun County Groundwater Conservation District
P. O. Box 1395
Port Lavaca, TX 77979-1395

Invoice: 52861
Date: 07/31/2024
Due Date: 08/30/2024

For professional services rendered as follows:

Preparation of audited financial statements for the year ended September 30, 2023 7,500.00

Additional work to prepare recommended adjusting journal entries to record activity for the year and bring financial records to the accrual basis of accounting, including but not limited to adjustments to:

Record revenue and expense transactions for the year

Reconcile cash balances at fiscal year end

Record accrued assets and liabilities at fiscal year end

1,600.00

Billed Time & Expenses

\$9,100.00

Invoice Total

\$9,100.00

<u>07/31/2024</u>	<u>06/30/2024</u>	<u>05/31/2024</u>	<u>04/30/2024</u>	<u>03/31/2024+</u>	<u>Total</u>
9,100.00	0.00	0.00	0.00	0.00	\$9,100.00

Allison, Bass & Magee, L.L.P.

1301 Nueces St., Suite 201

Austin, TX 78701

Phone: 512-482-0701 Fax: 512-480-0902

E.I.N. 90-1037483

INVOICE

Date:08/05/2024

Invoice #: 7366

Matter: CCGCD

File #: 685.01

Bill To:

Calhoun County Groundwater Conservation District

Attn: Tim Andruss

P.O. Box 1395

Port Lavaca, TX 77979

Payments received after 08/05/2024 are not reflected in this statement.

Professional Services

Date	Details	Hours	Rate	Amount
12/15/2023	JPA Telephone Conference with: Tim Andruss regarding current rules.	0.50	\$240.00	\$120.00

For professional services rendered 0.50 \$120.00

Invoice Amount \$120.00

Previous Invoices Balance \$180.00

Balance Due \$300.00

VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Invoice

Date: August 26, 2024
Invoice: ILA-202501-01-C

Bill To: Calhoun County Groundwater Conservation District
P.O. Box 1395, Port Lavaca, Texas 77979

Invoice associated with for the Regular and Routine Fees for FY2025 and the Office and Equipment Fees for FY2025 - FY2029 per the Interlocal Agreement For Services Related to General Management and Administrative Activities covering through FY2025 through FY2029.

Description	Quantity	Unit Price	Line Total
Cooperative Use and Maintenance of Office and Field Equipment and Aquifer Monitoring Service; the system monitoring & operational support of the GIS Environment	5 Years	\$8,600.00	\$43,000.00
VCGCD Regular and Routine Fees for FY2025 according to schedule	1 Year	\$114,000.00	\$114,000.00
Total			\$157,000.00

Make all checks payable to: VICTORIA COUNTY GROUNDWATER CONSERVATION DISTRICT

Thank you for your business!

Victoria County Groundwater Conservation District 2805 N. Navarro St., Ste 210, Victoria, Texas 77901
Phone: 361-579-6863 Fax: 361-579-0041 admin@vcgcd.org

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE
CANDIDATOS ÚNICOS
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on _____.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el _____.

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s) *Cargo(s)*

Candidate(s) *Candidato(s)*

Signature *(Firma)*

Printed name *(Nombre en letra de molde)*

(Seal) (sello)

Title *(Puesto)*

Date of signing *(Fecha de firma)*

***See reverse side for instructions
(Instrucciones en el reverso)***

Instructions for certification of unopposed candidates:

The authority responsible for preparing the ballot must certify the unopposed status to the authority responsible for ordering the election. This document is filed with the presiding officer of the political subdivision. The governing body must meet, accept this certification, and issue an order or ordinance declaring the election cancelled and the unopposed candidates elected. To complete the cancellation process, a copy of the order or ordinance canceling the election must be posted on Election Day at each polling place that would have been used in the election. See sample Order of Cancellation and outlines for additional instructions.

An election* may be cancelled if:

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot* within that election;*and
- 3) Each candidate whose name is to appear on the ballot* is unopposed, with some exceptions;

This means:

- In an all at-large election* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.*
- In an election* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

Note: A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

Instrucciones para la certificación de una elección con candidatos únicos:

La autoridad a cargo de preparar la boleta de votación debe certificar los candidatos únicos sin oposición a la autoridad encargada de ordenar la elección. Este documento se debe presentar al presidente de la subdivisión política. La entidad gobernante debe reunirse, aceptar esta certificación y emitir una orden o una ordenanza en la que declara la cancelación de la elección y la elección de los candidatos únicos sin oposición. Para completar el proceso de cancelación, se debe exhibir el Día de la Elección una copia de la orden u ordenanza de cancelación de la elección en todos los sitios de votación que se hubieran utilizado en la elección. Vea el ejemplo Orden de Cancelación y el resumen para más instrucciones.

Una elección* puede ser cancelada si:

- 1) *la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,*
- 2) *no hay oposición para la carrera por acumulación en la boleta* de votación dentro de esa elección* y*
- 3) *Todos los candidatos cuyos nombres deben aparecer en la boleta* de votación no tienen oposición, con unas excepciones;*

Esto significa:

- *En una elección* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección*.*
- *En una elección* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).*

Nota: *Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.*

SAMPLE ORDER OF CANCELLATION
EJEMPLO DE ORDEN DE CANCELACIÓN

The _____ hereby cancels the election scheduled to be held on
(official name of governing body)
_____ in accordance with Section 2.053(a) of the Texas
(date on which election was scheduled to be held)
Election Code. The following candidates have been certified as unopposed and are hereby
elected as follows:

*El _____ por la presente cancela la elección que, de lo contrario,
(nombre oficial de la entidad gobernante)
se hubiera celebrado el _____ de conformidad, con
(fecha en que se hubiera celebrado la elección)
la Sección 2.053(a) del Código de Elecciones de Texas. Los siguientes candidatos han sido
certificados como candidatos únicos y por la presente quedan elegidos como se haya indicado
a continuación:*

Candidate (<i>Candidato</i>)	Office Sought (<i>Cargo al que presenta candidatura</i>)
--------------------------------	--

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

El Día de las Elecciones se exhibirá una copia de esta orden en todas las mesas electorales que se hubieran utilizado en la elección.

President (*Presidente*)

Secretary (*Secretario*)

(seal) (*sello*)

Date of adoption (*Fecha de adopción*)

See reverse side for instructions
Instrucciones en el reverso

Instructions for sample order of cancellation:

To cancel an election, the governing body must first receive and accept the Certification of Unopposed Candidates form (or the authority may create its own form) from the authority responsible for preparing the ballot. The cancellation order/ordinance must be adopted in an open meeting. The candidates are not required to be present. Certificates of election should be prepared for each unopposed candidate; however, the certificates of election should not be issued until after Election Day, as follows. Section 2.053 provides that the certificate of election shall be issued "in the same manner and at the same time" as for a candidate elected at an election. Therefore, the candidates, who have been declared "elected" at the meeting ordering the cancellation, must wait until after the official election day (even though no election is held) and no earlier than the prescribed canvassing period (even though no canvass is held) to be sworn in and assume their duties. Candidates may complete the Statement of Elected Officer prior to Election Day. The Statement should be kept locally; it does not need to be sent to the Secretary of State's Office. Copies of this order/ordinance must be posted on Election Day at each polling place that would have been used had the election not been cancelled.

An election* may be cancelled if:

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot* within that election;*and
- 3) Each candidate whose name is to appear on the ballot* is unopposed, with some exceptions;
This means:
 - In an all at-large election* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.*
 - In an election* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

Note: A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

Instrucciones para el ejemplo de orden de cancelación:

Para cancelar una elección, la entidad gobernante primero debe recibir y aceptar, de la autoridad responsable para preparar la boleta, el formulario de Certificación para Candidatos Sin Oposición (o la autoridad puede crear su propio formulario) de la autoridad responsable para preparar la boleta. La orden/ordenanza de cancelación debe ser adoptada en una reunión abierta. No se requiere que los candidatos estén presentes. Se debe preparar un certificado de elección para cada candidato sin oposición; sin embargo, los certificados de elección no se deben emitir hasta el Día de las Elecciones, así como se detalla a continuación. La sección 2.053 indica que el certificado de elección será publicado "en la misma manera y al mismo tiempo" para un candidato elegido en una elección. Por lo tanto, los candidatos que hayan sido declarados "elegido" en la reunión de la cancelación, deben esperar hasta después del día oficial de elecciones (aunque no se hayan llevado una elección) y no antes del período prescrito de la campaña política (aunque no se lleve a cabo la campaña política) a ser jurados y asumir sus deberes. Los candidatos pueden llenar la Declaración de Funcionario Elegido antes del Día de las Elecciones. Este documento se debe mantener en los archivos locales. No es necesario enviarlo a la Oficina del Secretario de Estado. El Día de las Elecciones se debe exhibir una copia de esta orden/ordenanza en todos los sitios de votación que se hubieran utilizado en la elección si no hubiera sido cancelada.

Una elección* puede ser cancelada si:

- 1) *la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,*
- 2) *no hay oposición para la carrera por acumulación en la boleta* de votación dentro de esa elección* y*
- 3) *Todos los candidatos cuyos nombres deben aparecer en la boleta* de votación no tienen oposición, con unas excepciones;*
Esto significa:
 - *En una elección* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección*.*
 - *En una elección* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).*

Nota: *Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.*