



Every drop counts!

Board Meeting
&
Workshop

Clearwater Underground Water Conservation District
700 Kennedy Court
Belton, Texas

Wednesday
October 11, 2023
1:30 p.m.

Clearwater Underground Water Conservation District Board Members

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Agenda

**NOTICE OF THE MEETING OF THE
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
October 11, 2023**

Notice is hereby given that the above-named Board will hold a Workshop and Board meeting on Wednesday, October 11, 2023, beginning at 1:30 p.m., in the Clearwater UWCD Board Room located at 700 Kennedy Court, Belton, Texas. The following items of business will be discussed¹.

Workshop:


1. Receive presentation from Billy White, Tax Appraisal District of Bell County Chief Appraiser it relates to SB2 from the 88th Legislative Session transition to an elected Board of Directors for the Appraisal District in 2024.
2. Receive updates related to GMA8 DFC determination, per TWC section 36.108, and plans for the next round.
3. Receive updates related to the 2023 Bell County Water Symposium.

Board Meeting:

1. Invocation and Pledge of Allegiance.
2. Public comment.²
3. Approve minutes of the September 13, 2023, Board meeting.
4. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Financial Report for September (FY23) as presented.
5. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Investment Fund account report for September (FY23) as presented.
6. Discuss, consider, and take appropriate action, if necessary, to accept the Quarterly Deferred Compensation Employee Retirement Program account report as presented.
7. Discuss, consider, and take appropriate action, if necessary, to approve the FY23 line-item budget amendments as requested.
8. Discuss, consider, and take appropriate action, if necessary, to approve the FY24 line-item budget amendments as requested.
9. Hold Public Hearing on the proposed changes to the District's Rules and Management Plan:
 - a) Discuss, consider, and take appropriate action, if necessary, to hold a public hearing to receive input on proposed amendments to the District Rules to comply with action by the 88th Texas Legislature and include changes to (1) the District's procedure for finalizing a decision in a groundwater permit contested case hearing; (2) the list of wells exempt from permitting requirements; (3) the allowable rate at which the District may assess a transport fee; (4) the rulemaking process; and (5) the definition and requirements for a Well Completion Inspection. The proposed revisions also include non-substantive changes.
 - b) Discuss, consider, and take appropriate action, if necessary, to hold a public hearing to receive input on the proposed amendments to the District's Groundwater Management Plan as proposed to update Round 3 Desired Future Conditions set forth by GMA8 and language associated with management zones.
10. Discuss, consider, and take appropriate action, if necessary, by resolution to approve the proposed amendments to the District Rules.
11. Discuss, consider, and take appropriate action, if necessary, by resolution to approve the proposed amendments to the District Groundwater Management Plan.
12. Discuss, consider, and take appropriate action, if necessary, by resolution to nominate an individual to represent the "all other taxing units jointly" for the seventh member of the Tax Appraisal District of Bell County.
13. General Manager's Report concerning office management and staffing related to District Management Plan³.
14. Receive monthly reports and possible consideration and Board action on the following³:
 - a) Drought Status Reports, b) Education Outreach Update, c) Monitoring Wells, d) Rainfall Report, e) Well Registration Update, f) Aquifer Status Report & Non-Exempt Monthly Well Production Reports
15. Director comments and reports.
16. Discuss agenda items for the next meeting.
17. Set time and place for the next meeting.
18. Adjourn.

Dated the 6th day of October 2023.

Leland Gersbach, Board President

By: 
Dirk Aaron, Asst. Secretary

RECEIVED FOR POSTING
2023 OCT - 6 A 9:42
SHELDON
CO. CLERK
BELL CO. TX

Agenda items may be considered, deliberated, and/or acted upon in a different order than set forth above. CUWCD is committed to compliance with the Americans with Disabilities Act (ADA). Reasonable accommodations and equal opportunity for effective communications will be provided upon request. Please contact CUWCD's office at 254-933-0120 at least 24 hours in advance if accommodation is needed.

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

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

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

Workshop Agenda Item #1
Recieve Update on Tax Appraisal
District of Bell County Board Elections

Tax Appraisal District of Bell County



October 3, 2023

Dear Taxing Entity,

Section 6.03(b) of the Tax Code states that members of the board of directors of the appraisal district serve two-year terms beginning on January 1 of even-numbered years.

Resolution NO. 01-2021 passed by the Board of Directors in 2021 states that Bell County, the City of Killeen, Killeen ISD, the City of Temple, and Temple ISD appoint one member each to the board of directors. The City of Belton and Belton ISD jointly appoint one member, and **all other taxing units jointly appoint the seventh member.**

If the changes from SB 2 on the November ballot are voted for, the Board of Directors that are appointed now will only serve 1-Year terms, and the entity-selected board of director process will be changed in the fall of 2024 to nominating and voting for 5 Board of Directors by the taxing entities. More details can be found in the information sent out by email.

Please have your governing body confirm by resolution not later than November 13, 2023, their choice for appointment to the board of directors for a two-year term (possible one year term) beginning January 1, 2024.

If you have any questions, please call.

Sincerely

A handwritten signature in blue ink that reads "Billy White".

Billy White
Chief Appraiser

BW/lh

Dirk Aaron

From: Tax Appraisal District of Bell County <billy.white@bellcad.org>
Sent: Monday, August 28, 2023 4:15 PM
To: Dirk Aaron
Subject: Bell CAD BOD Selection Changes

External Email



Bell County Tax Appraisal District

Taxing Entity Update

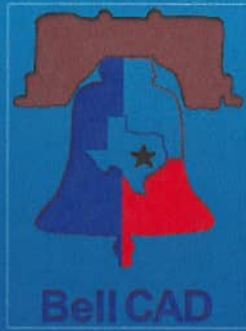
SB 2 - Board of Director Selection Changes



As a result of Senate Bill 2, changes to how the Board of Directors for the Tax Appraisal District are selected will begin next year. I have attached a PDF showing the timeline of when the changes will take place and how the transition will happen.

For the next year only, we will continue with the selection process as we have in the past based on our resolution. We will be sending out requests next month for entities' nominations for 2024 and will need them back by November.

If you have any questions about this new process or would like to set up a time to meet, please let me know.



BOARD OF DIRECTOR SELECTION CHANGES

New Changes as required by newly passed
SB 2



TAX APPRAISAL DISTRICT BELL COUNTY

Billy White
AAS, CAE, CCA, RPA
CHIEF APPRAISER

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[Unsubscribe daaron@cuwcd.org](mailto:unsubscribe@daaron@cuwcd.org)

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Sent by billy.white@bellcad.org powered by



Power Point related to Board Appointments
and transition to an
Elected Board for Tax Appraisal District of Bell County



BOARD OF DIRECTOR SELECTION CHANGES

New Changes as required by newly passed
SB 2

7 BOD Appointed BOD
Members to 1 year Term -
Total BOD 7

3 elected BOD members and
TAX Assessor seated -
Total BOD 11

Deadline for CAD to send
ballot with list of all nominees

Deadline for CAD to send out
results of elections of 5 BOD
members

Jan. 1, 2024

May 2024

July 1, 2024

Oct 15, 2024

Oct 30, 2024

Dec 15, 2024

Dec 31, 2024

Jan. 1, 2025

Elections for 3 elected
positions

Deadline for Entities required
to submit all nominations to
CAD

Deadline for entities to submit
their ballot by resolution

5 Newly appointed BOD
members seated - **Total BOD 9**
3 will serve 4 YR
2 will serve 2 YR

2024

Total 9 BOD

1 Jan. 2025

3 Elected Members Seated

2 will serve 4 YR

1 will serve 2 YR

1 Jan. 2027

Nov. 2026

Election 3 BOD

2025 & BEYOND

CURRENT BOD MEMBERS –

YEAR BEGAN SERVING

- ▶ Jared Bryan - 2012
- ▶ Kevin Koch - 2020
- ▶ Dick Young - 2021
- ▶ Marvin Rainwater - 2022
- ▶ Sam Fulcher - 2022
- ▶ Joe Shepperd - 2023

All Entities will provide one nomination by October 15th, 2024

CAD will send out ballot with all nominations by October 31, 2024

There are 5,000 votes total

Each Entity will receive their levy percentage of the total levy in proceeding tax year in votes

For instance, in 2022 – Bell County had 16.78% of the total levy. Bell County will receive 839 (16.78% x 5,000) votes to put towards any of those nominated

The votes can all be cast for one or spread how the entity requests in their resolution by Dec. 15, 2024

Top 5 Vote Getters will be the 5 entity selected BOD members

CAD will send results of election no later than Dec. 31st, 2024

HOW APPOINTMENTS WILL WORK – FALL 2024

(TEXAS PROPERTY TAX CODE 6.03 (D-E))

**Tax Appraisal of Bell County District
Taxing Unit Allocation Schedule
Based on 2022 Tax Levies**

Tax Unit	2022		
	Appraisal Levy Bell CAD	Percent of Total Levy	Votes
Bell County	\$99,565,393	0.1577493400	839
Academy ISD	\$0,448,264	0.0159184879	80
Bartlett City	\$168,771	0.002843463	1
Bartlett ISD	\$907,656	0.0015292244	8
Bell County MUD 1	\$1,700,410	0.0028648603	14
Bell County MUD 2	\$43,121	0.000726505	0
Bell County WCID 6	\$2,322,284	0.0039125970	20
Bell County WCID#3	\$118,464	0.001985720	1
Belton City	\$9,771,941	0.0164638207	82
Bolton ISD	\$74,453,522	0.1254397095	627
Bio Science District	\$1,374,989	0.0023165891	12
Bruceville Eddy ISD	\$42,048	0.000708427	0
Central Tx. College	\$12,546,878	0.0211390501	106
Cleanwater LWCD	\$821,428	0.0013839465	7
Copperas Cove ISD	\$1,305,630	0.0021997327	11
Donahoe Creek	\$17,672	0.000297739	0
Elm Creek	\$419,466	0.007067187	4
ESD #1	\$1,548,339	0.0026086502	13
Farm River	\$11,803	0.0000198858	0
Flourvance ISD	\$1,014,555	0.0017093279	9
Gatesville ISD	\$17,936	0.000302187	0
Harker Hts.-City	\$14,399,376	0.0242601491	121
Holland - City	\$258,876	0.0004361557	2
Holland ISD	\$2,090,233	0.0035216362	18
Killeen - City	\$58,076,081	0.0378469055	489
Killeen ISD	\$121,357,359	0.2044635559	1022
Lampasas ISD	\$153,289	0.002582622	1
Little River-Academy City	\$525,804	0.008858775	4
Moody ISD	\$931,484	0.0015693694	8
Morgans Pt. Resort	\$2,669,191	0.0044970679	22
Nolanville - City	\$1,786,020	0.0030090965	15
Rogers - City	\$256,816	0.0004326850	2
Rogers ISD	\$3,163,424	0.0053297551	27
Rosebud-Lott ISD	\$172,095	0.002899466	1
Salado - Village	\$1,188,418	0.0020022533	10
Stafato ISD	\$20,581,192	0.0346753072	173
Temple - City	\$49,195,521	0.0828848884	434
Temple College	\$16,711,633	0.0281895487	141
Temple ISD	\$73,632,871	0.1240570721	620
Troy - City	\$902,452	0.0015204562	8
Troy ISD	\$7,846,998	0.0132206560	66
Totals	\$593,540,294	1.0000000	4,998

LEVY % AND VOTES

- ▶ 2023 Levies will present different percentages of total votes
- ▶ Chart to left shows votes if were determined using 2022 levies

After initial election, elections will happen even years in November

Appointments will happen in odd years

All positions will be staggered

Vacancies

- Elected Positions – Filled by current BOD by majority vote
- Appointed Positions – Nominated by taxing units by resolution - Chosen by current BOD

Term Limits still apply – Directors can serve 5 terms (full or partial) (beginning in 2022)

IMPORTANT INFORMATION

Senate Bill 2 88th Legislative Session
Impacting Tax Appraisal District Board Governance
and
Homestead Exemptions

BILL ANALYSIS

Senate Research Center

S.B. 2
By: Bettencourt
Finance
7/17/2023
Enrolled

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The 84th Legislature passed and voters approved increasing the homestead exemption from \$15,000 to \$25,000 in 2015. Similarly, the 87th Legislature passed S.J.R. 2, which was approved by voters in May 2022, increasing the exemption to \$40,000 per homestead. In the 88th Legislature, S.B. 2 would raise the homestead exemption to \$100,000.

This increase in homestead exemption amount will provide a savings of \$681 to a homeowner's school tax at the statewide independent school district (ISD) average tax rate of \$1.136*. Included in S.B. 2 is a hold harmless to school districts—the state will make up any formula funding deficit a school district might incur as a result of this exemption increase, including I&S.

S.B. 2 also contains a provision to provide the full amount of the \$40,000 homestead exemption increase to over 65/disabled exemption holders who did not receive the full benefit from S.J.R. 3 and S.B. 1 that was approved by voters in May 2022. Additionally, S.B. 2 contains language that if a legislature increases the homestead exemption, over 65/disabled exemption holders will automatically benefit from the increased exemption amount. This provision will eliminate the need to have a separate constitutional amendment every time the exemption amount is increased for over 65/disabled exemption holders.

S.B. 2 seeks to increase the homestead exemption amount to \$100,000.

Additionally, S.B. 2 will do the following:

1. Provide 10.7 cents of additional ISD tax rate reduction through the maximum compressed rate.
2. Create a pilot program circuit breaker 20 percent limitation on appraised value increases for non-homestead real property valued less than \$5 million, indexed to inflation. The circuit breaker will sunset on December 31, 2026.
3. Creates three new elected positions for appraisal district boards of directors in counties with population of 75,000 or more. Appraisal review board membership will be determined by the appraisal district board of directors in counties of population 75,000 or more.
4. Prohibit local taxing units from reducing or eliminating an existing local option homestead exemption for four years following the increase to the homestead exemption.

S.B. 2 contains provisions making the bill's passage contingent upon the passage of S.B. 3 or similar franchise tax reform legislation.

S.B. 2 is the enabling legislation for H.J.R. 2.

*Source: <https://comptroller.texas.gov/taxes/property-tax/rates/index.php>
2022 School District Rates and Levies Report
Statewide ISD average tax rate calculated by Local Government Committee staff

S.B. 2 amends current law relating to providing property tax relief through the public school finance system, exemptions, limitations on appraisals and taxes, and property tax administration and authorizes the imposition of a fee.

RULEMAKING AUTHORITY

Rulemaking authority is expressly granted to the secretary of state in SECTION 5.04 (Section 6.032, Tax Code) of this bill.

SECTION BY SECTION ANALYSIS

ARTICLE 1. SHORT TITLE

SECTION 1.01. Authorizes this Act to be cited as the Property Tax Relief Act.

ARTICLE 2. SCHOOL DISTRICT TAX RATE COMPRESSION

SECTION 2.01. Amends Subchapter F, Chapter 48, Education Code, by adding Sections 48.2555 and 48.283, as follows:

Sec. 48.2555. MAXIMUM COMPRESSED TAX RATE FOR 2023–2024 SCHOOL YEAR. (a) Requires the commissioner of education (commissioner), notwithstanding any other provision of Title 2 (Public Education) or Chapter 26 (Assessment), Tax Code, for the 2023–2024 school year, to calculate the value of a school district's maximum compressed tax rate by determining the district's maximum compressed rate under Section 48.2551 (Maximum Compressed Tax Rate) or 48.2552(b) (relating to providing that a school district's maximum compressed rate, if the maximum compressed rate would be less than 90 percent of another school district's maximum compressed rate, is a certain value), if applicable, and reducing the tax rate determined under the applicable section by \$0.107.

(b) Provides that a school district's maximum compressed tax rate, if the district's maximum compressed tax rate as calculated under Subsection (a) would be less than 90 percent of another school district's maximum compressed tax rate under Subsection (a), is the value at which the district's maximum compressed tax rate would be equal to 90 percent of the other district's maximum compressed tax rate.

(c) Provides that a reference in certain provisions of law to a school district's maximum compressed tax rate or maximum compressed rate as determined under Section 48.2551, notwithstanding any other provision of this title or Chapter 26, Tax Code, for purposes of determining funding for school districts for the 2023–2024 school year, means the maximum compressed tax rate determined for the district under this section.

(d) Provides that for purposes of Section 30.003(f-1) (relating to requiring the commissioner to determine the total amount that certain schools would have received from school districts if certain provisions had not reduced the districts' share of the cost of providing education services), a reference in that section to Section 48.2551 includes this section.

(e) Provides that, for purposes of determining a school district's maximum compressed tax rate under Section 48.2551 for the 2024–2025 school year, the value of the district's "PYMCR," notwithstanding any other provision of this title, is the maximum compressed tax rate determined for the district under this section for the preceding school year.

(f) Provides that this section expires September 1, 2025.

Sec. 48.283. ADDITIONAL STATE AID FOR CERTAIN DISTRICTS IMPACTED BY COMPRESSION. Entitles a school district that received an adjustment under Section 48.257(b) (relating to providing that this subsection applies only to a school district meeting certain criteria) for the 2022–2023 school year to additional state aid for each school year in an amount equal to the amount of that adjustment for the 2022–2023 school year less the difference, if the difference is greater than zero, between:

(1) the amount to which the district is entitled under Chapter 48 (Foundation School Program) for the current school year; and

(2) the amount to which the district would be entitled under this chapter for the current school year if the district's maximum compressed tax rate had not been reduced under Section 48.2555, as added by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023.

ARTICLE 3. SCHOOL DISTRICT RESIDENCE HOMESTEAD EXEMPTION

SECTION 3.01. Amends Section 11.13, Tax Code, by amending Subsection (b) and adding Subsection (n-1), as follows:

(b) Entitles an adult to exemption from taxation by a school district of \$100,000, rather than \$40,000, of the appraised value of the adult's residence homestead, except that only \$5,000 of the exemption applies to an entity operating under certain former chapters of the Education Code.

(n-1) Prohibits the governing body of a school district, municipality, or county that adopted an exemption under Subsection (n) (relating to providing that an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if certain criteria are met) for the 2022 tax year from reducing the amount of or repealing the exemption. Provides that this subsection expires December 31, 2027.

SECTION 3.02. Amends Section 11.26, Tax Code, by amending Subsections (a), (a-10), and (o) and adding Subsections (a-11) and (a-12), as follows:

(a) Deletes existing text providing that the amount of the limitation provided by Section 11.26 (Limitation of School Tax on Homesteads of Elderly or Disabled), if certain criteria are met, is the amount of tax the school district imposed for the 2014 tax year less an amount equal to the amount determined by multiplying \$10,000 times the tax rate of the school district for the 2015 tax year, plus any 2015 tax attributable to improvements made in 2014, other than improvements made to comply with governmental regulations or repairs.

(a-10) Provides that the amount of the limitation provided by this section on the homestead, notwithstanding the other provisions of this section, if in the 2024 or a subsequent tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead, is equal to the amount computed by:

(1) makes no changes to this subdivision;

(2)-(3) makes nonsubstantive changes to these subdivisions;

(4) multiplying the amount of any increase in the current tax year as compared to the preceding tax year in the aggregate amount of the exemptions to which the individual is entitled under Sections 11.13(b) and (c) (relating to entitling an adult who is disabled or is 65 or older to an exemption from taxation by a school district of a certain amount) by the school district's tax rate for the current tax year; and

(5) subtracting the amount computed under Subdivision (4) from the amount computed under Subdivision (3) (relating to providing that the amount of the limitation provided by this section on the homestead is equal to the amount computed by certain calculations, including by adding any tax imposed in the current tax year attributable to improvements made in the preceding tax year to a certain amount).

(a-11) Provides that this subsection applies only to an individual who in the 2023 tax year qualifies for a limitation under this section and for whom the 2022 tax year or an earlier tax year was the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c). Provides that the amount of the limitation provided by this section on the residence homestead of an individual to which this subsection applies for the 2023 tax year is the amount of the limitation as computed under certain subsections of this section, as applicable, less an amount equal to the product of \$60,000 and the tax rate of the school district for the 2023 tax year. Provides that this subsection expires January 1, 2025.

(a-12) Provides that this subsection applies only to an individual who in the 2023 tax year qualifies for a limitation under this section and for whom the 2021 tax year or an earlier tax year was the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c). Provides that the amount of the limitation provided by this section on the residence homestead of an individual to which this subsection applies for the 2023 tax year is the amount of the limitation as computed under Subsection (a-11) of this section less an amount equal to the product of \$15,000 and the tax rate of the school district for the 2022 tax year. Provides that this subsection expires January 1, 2025.

(o) Makes a conforming change relating to the repeal of Subsection (a-3).

SECTION 3.03. Amends Section 46.071, Education Code, by amending Subsections (a-1) and (b-1) and adding Subsections (a-2), (b-2), and (c-2), as follows:

(a-1) Entitles a school district, for, rather than beginning with, the 2022–2023 school year, to certain aid.

(a-2) Entitles a school district, beginning with the 2023–2024 school year, to additional state aid under Subchapter D (State Aid for Homestead Exemption and Limitation on Tax Increases) to the extent that state and local revenue used to service debt eligible under Chapter 46 (Assistance With Instructional Facilities and Payment of Existing Debt) is less than the state and local revenue that would have been available to the district under this chapter as it existed on September 1, 2022, if any increase in a residence homestead exemption under Section 1-b(c) (relating to providing that the amount of \$40,000 of the market value of the residence homestead of a married or unmarried adult, including one living alone, is exempt from ad valorem taxation for general elementary and secondary public school purposes), Article VIII (Taxation and Revenue), Texas Constitution, and any additional limitation on tax increases under Section 1-b(d) (relating to prohibiting the total amount of ad valorem taxes imposed on that homestead for general elementary and secondary public school purposes, if a person receives a residence homestead exemption prescribed by Subsection (c) of this section for homesteads of persons who are 65 years of age or older or who are disabled, except as otherwise provided by this subsection, from increasing while it remains the residence homestead of that person or that person's spouse who receives the exemption) of that article as proposed by the 88th Legislature, 2nd Called Session, 2023, had not occurred.

(b-1) Makes a conforming change to this subsection.

(b-2) Provides that additional state aid under Section 46.071 (Additional State Aid for Homestead Exemption and Limitation on Tax Increases) beginning with the 2023–2024 school year, subject to certain subsections, is equal to the amount by which the loss of local interest and sinking revenue for debt service attributable to any increase in a residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, and any additional limitation on tax increases under Section 1-b(d) of that article as proposed by the 88th Legislature, 2nd Called Session, 2023, is not offset by a gain in state aid under this chapter.

(c-2) Provides that local interest and sinking revenue for debt service, for the purpose of determining state aid under Subsections (a-2) and (b-2), is limited to revenue required to

service debt eligible under this chapter as of September 1, 2023, or authorized by the voters but not yet issued as of September 1, 2023, that later becomes eligible under this chapter, including refunding of that debt, subject to Section 46.061 (State Assistance for Refinancing). Provides that the limitation imposed by Section 46.034(a) (relating to prohibiting the existing debt tax rate from exceeding \$0.29 per \$100 of valuation, or a greater amount for any year provided by appropriation) does not apply for the purpose of determining state aid under this section.

SECTION 3.04. Amends Section 48.2542, Education Code, as follows:

Sec. 48.2542. ADDITIONAL STATE AID FOR ADJUSTMENT OF LIMITATION ON TAX INCREASES ON HOMESTEAD OF ELDERLY OR DISABLED. Entitles a school district, notwithstanding any other provision of this chapter, if the school district is not fully compensated through state aid or the calculation of excess local revenue under this chapter based on the determination of the district's taxable value of property under Subchapter M (Study of School District Property Values), Chapter 403, Government Code, to additional state aid in the amount necessary to fully compensate the district for the amount of ad valorem tax revenue lost due to a reduction of the amount of the limitation on tax increases provided by certain subsections of Section 11.26, Tax Code, including (a-11) and (a-12), as applicable. Makes a nonsubstantive change.

SECTION 3.05. Amends Section 48.2542, Education Code, effective January 1, 2025, as follows:

Sec. 48.2542. ADDITIONAL STATE AID FOR ADJUSTMENT OF LIMITATION ON TAX INCREASES ON HOMESTEAD OF ELDERLY OR DISABLED. Entitles a school district, notwithstanding any other provision of this chapter, if the district is not fully compensated through state aid or the calculation of excess local revenue under this chapter based on the determination of the district's taxable value of property under Subchapter M, Chapter 403, Government Code, to additional state aid in the amount necessary to fully compensate the district for the amount of ad valorem tax revenue lost due to a reduction of the amount of the limitation on tax increases provided by Section 11.26(a-10), Tax Code, rather than by certain subsections as applicable.

SECTION 3.06. Amends Section 48.2543, Education Code, as follows:

Sec. 48.2543. ADDITIONAL STATE AID FOR HOMESTEAD EXEMPTION. (a) Makes a conforming change to this subsection.

(a-1) Entitles a school district, beginning with the 2023–2024 school year, to additional state aid to the extent that state and local revenue under this chapter and Chapter 49 is less than the state and local revenue that would have been available to the district under this chapter and Chapter 49 as those chapters existed on September 1, 2022, if any increase in a residence homestead exemption under Section 1-b(c), Article VIII, Texas Constitution, and any additional limitation on tax increases under Section 1-b(d) of that article as proposed by the 88th Legislature, 2nd Called Session, 2023, had not occurred.

(b) Provides that the lesser of the school district's currently adopted maintenance and operations tax rate or the adopted maintenance and operations tax rate for:

(1) creates this subdivision from existing text; and

(2) the 2022 tax year is used for the purpose of determining additional state aid under Subsection (a-1).

SECTION 3.07. Amends Section 48.2556(a), Education Code, to make conforming and nonsubstantive changes.

SECTION 3.08. Amends Section 48.2556(a), Education Code, effective January 1, 2025, as follows:

(a) Requires the Texas Education Agency (TEA), for purposes of allowing the chief appraiser of each appraisal district and the assessor for each school district to make the calculations required by Section 11.26(a-10), Tax Code, to post on TEA's Internet website each school district's maximum compressed rate, as determined under Section 48.2551, for the current tax year and the preceding tax year. Deletes existing text requiring TEA to post certain information on TEA's Internet website, for purposes of allowing the chief appraiser of each appraisal district and the assessor for each school district to make the calculations required by certain sections.

SECTION 3.09. Amends Section 49.004, Education Code, by adding Subsections (a-1), (b-1), and (c-1), as follows:

(a-1) Provides that this subsection applies only if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, is approved by the voters in an election held for that purpose. Requires the commissioner, as soon as practicable after receiving revised property values that reflect adoption of the constitutional amendment, to review the local revenue level of districts in the state and revise as necessary the notifications provided under Subsection (a) (relating to requiring the commissioner, not later than July 15 of each year, using the estimates of enrollment and taxable property value under Section 48.269 (Estimates Required), to review the local revenue level of school districts in the state and to notify certain school districts) for the 2023–2024 school year. Provides that this subsection expires September 1, 2024.

(b-1) Provides that this subsection applies only to a district that has not previously held an election under this chapter. Authorizes a school district that enters into an agreement to exercise an option to reduce the district's local revenue level in excess of entitlement under certain subsections for the 2023–2024 school year, notwithstanding Subsection (b) (relating to requiring the commissioner to order the detachment of certain property from certain districts), to request and, as provided by Section 49.0042(a), receive approval from the commissioner to delay the date of the election otherwise required to be ordered before September 1. Provides that this subsection expires September 1, 2024.

(c-1) Authorizes a district that receives approval from the commissioner to delay an election as provided by Subsection (b-1), notwithstanding Subsection (c) (relating to prohibiting a school district notified under Subsection (a) from adopting a tax rate for the tax year in which the district receives the notice until the commissioner certifies that the district has reduced the district's local revenue level in excess of entitlement to the level established under Section 48.257 (Local Revenue Level in Excess of Entitlement)), to adopt a tax rate for the 2023 tax year before the commissioner certifies that the district has reduced its local revenue level to the level established by Section 48.257. Provides that this subsection expires September 1, 2024.

SECTION 3.10. Amends Subchapter A, Chapter 49, Education Code, by adding Section 49.0042, as follows:

Sec. 49.0042. TRANSITIONAL PROVISIONS: INCREASED HOMESTEAD EXEMPTIONS AND LIMITATION ON TAX INCREASES. (a) Requires the commissioner to approve a district's request under Section 49.004(b-1) to delay the date of an election required under this chapter if the commissioner determines that the district would not have a local revenue level in excess of entitlement if the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023, were approved by the voters.

(b) Requires the commissioner to set a date by which each district that receives approval under this section is required to order the election.

(c) Requires the commissioner, not later than the 2024–2025 school year, to order detachment and annexation of property under Subchapter G (Detachment and Annexation by Commissioner) or consolidation under Subchapter H (Consolidation by Commissioner) as necessary to reduce the district's local revenue level to the level established by Section 48.257 for a district that receives approval under this section and subsequently fails to hold the election or does not receive voter approval at the election.

(d) Provides that this section expires September 1, 2025.

SECTION 3.11. Amends Subchapter A, Chapter 49, Education Code, by adding Section 49.0121, as follows:

Sec. 49.0121. TRANSITIONAL ELECTION DATES. (a) Provides that this section applies only to an election under this chapter that occurs during the 2023–2024 school year.

(b) Provides that Section 49.012 (Date of Elections) does not apply to a district that receives approval of a request under Section 49.0042. Requires the district to hold the election on a Tuesday or Saturday on or before a date specified by the commissioner. Provides that Section 41.001 (Uniform Election Dates), Election Code, does not apply to the election.

(c) Provides that this section expires September 1, 2024.

SECTION 3.12. Amends Section 49.154, Education Code, by adding Subsections (a-2) and (a-3), as follows:

(a-2) Requires a district that receives approval of a request under Section 49.0042, notwithstanding certain subsections, to pay for credit purchased:

(1) in equal monthly payments as determined by the commissioner beginning March 15, 2024, and ending August 15, 2024; or

(2) in the manner provided by Subsection (a)(2) (relating to requiring a school district to pay for credit purchased in one payment for the total amount required to be paid by the district not later than a certain date), provided that the district notifies the commissioner of the district's election to pay in that manner not later than March 15, 2024.

(a-3) Provides that Subsection (a-2) and this subsection expire September 1, 2024.

SECTION 3.13. Amends Section 49.308, Education Code, by adding Subsection (a-1), as follows:

(a-1) Requires the commissioner, notwithstanding Subsection (a) (relating to requiring the commissioner to order any detachments and annexations of property under this subchapter not later than November 8 of each year), for the 2023–2024 school year, to order any detachments and annexations of property under this subchapter as soon as practicable after the canvass of the votes on the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. Provides that this subsection expires September 1, 2024.

SECTION 3.14. Amends Section 403.302, Government Code, by amending Subsection (j-1) and adding Subsection (j-2), as follows:

(j-1) Requires the Comptroller of Public Accounts of the State of Texas (comptroller), in the final certification of the study under Subsection (j) (relating to requiring the comptroller to certify the final taxable value for each school district, appropriately adjusted to give effect to certain provisions of the Education Code related to school

funding, to the commissioner as provided by the terms of a memorandum of understanding entered into between the comptroller, the Legislative Budget Board, and the commissioner), to separately identify the final taxable value for each school district as adjusted to account for the reduction of the amount of the limitation on tax increases provided by Section 11.26(a-10), Tax Code, rather than by certain statutes as applicable.

(j-2) Requires the comptroller, in the final certification of the study under Subsection (j), to separately identify the final taxable value for each school district as adjusted to account for the reduction of the amount of the limitation on tax increases provided by certain sections of the Tax Code. Provides that this subsection expires January 1, 2025.

SECTION 3.15. (a) Repealers: Sections 11.26(a-1) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2007 tax year whose first tax year to qualify for a limitation was the 2006 tax year) and (a-2) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2007 tax year whose first tax year to qualify for a limitation was before the 2006 tax year), Tax Code.

Repealer: Section 11.26(a-3) (relating to the continued applicability and expiration of limitations to increases of school district ad valorem taxes in subsequent tax years), Tax Code.

(b) Repealers, effective January 1, 2025: Sections 11.26(a-5) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2023 tax year whose first tax year to qualify for a limitation was the before the 2019 tax year) and (a-6) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2023 tax year whose first tax year to qualify for a limitation was the 2019 tax year), Tax Code.

Repealers, effective January 1, 2025: Sections 11.26(a-7) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2023 tax year whose first tax year to qualify for a limitation was the 2020 tax year) and (a-8) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2023 tax year whose first tax year to qualify for a limitation was the 2021 tax year), Tax Code.

Repealer, effective January 1, 2025: Section 11.26(a-9) (relating to determining the amount of limitation on ad valorem tax increases for certain qualifying individuals in the 2023 tax year whose first tax year to qualify for a limitation was the 2022 tax year), Tax Code.

SECTION 3.16. Makes application of Sections 11.13 and 11.26, Tax Code, as amended by this article, prospective to January 1, 2023.

ARTICLE 4. CIRCUIT BREAKER LIMITATION ON INCREASES IN VALUE OF REAL PROPERTY OTHER THAN RESIDENCE HOMESTEAD

SECTION 4.01. Amends Section 1.12(d), Tax Code, as follows:

(d) Provides that the appraisal ratio of property to which Section 23.23 (Limitation on Appraised Value of Residence Homestead) or 23.231 applies, rather than the appraisal ratio of a homestead to which Section 23.23 applies, for purposes of Section 1.12 (Median Level of Appraisal), is the ratio of the property's market value as determined by the appraisal district or appraisal review board, as applicable, to the market value of the property according to law. Provides that the appraisal ratio is not calculated according to the appraised value of the property as limited by Section 23.23 or 23.231.

SECTION 4.02. Amends Section 1.12(d), Tax Code, effective January 1, 2027, as follows:

(d) Provides that, for purposes of this section, the appraisal ratio of a homestead to which Section 23.23 applies is the ratio of the property's market value as determined by the appraisal district or appraisal review board, as applicable, to the market value of the property according to law. Provides that the appraisal ratio is not calculated according to the appraised value of the property as limited by Section 23.23.

SECTION 4.03. Amends Subchapter B, Chapter 23, Tax Code, by adding Section 23.231, as follows:

Sec. 23.231. CIRCUIT BREAKER LIMITATION ON APPRAISED VALUE OF REAL PROPERTY OTHER THAN RESIDENCE HOMESTEAD. (a) Defines "consumer price index," "disaster recovery program," and "new improvement."

(b) Provides that this section applies only to real property with an appraised value of not more than the amount determined under Subsection (j) for the tax year in which the property first qualifies for the circuit breaker limitation authorized by this section.

(c) Provides that this section does not apply to:

(1) a residence homestead that qualifies for an exemption under Section 11.13 (Residence Homestead); or

(2) property appraised under certain subchapters.

(d) Authorizes an appraisal office, notwithstanding the requirements of Section 25.18 (Periodic Reappraisals) and regardless of whether the appraisal office has appraised the property and determined the market value of the property for the tax year, to increase the appraised value of real property to which this section applies for a tax year to an amount not to exceed the lesser of:

(1) the market value of the property for the most recent tax year that the market value was determined by the appraisal office; or

(2) the sum of:

(A) 20 percent of the appraised value of the property for the preceding tax year;

(B) the appraised value of the property for the preceding tax year; and

(C) the market value of all new improvements to the property.

(e) Requires the chief appraiser, when appraising real property to which this section applies, to:

(1) appraise the property at its market value; and

(2) include in the appraisal records both the market value of the property and the amount computed under Subsection (d)(2).

(f) Provides that the circuit breaker limitation provided by Subsection (d) takes effect as to a parcel of real property on January 1 of the tax year following the first tax year in which the owner owns the property on January 1. Provides that the circuit breaker limitation expires on January 1 of the tax year following the tax year in which the owner of the property ceases to own the property.

(g) Provides that a person who acquired real property to which this section applies before the 2023 tax year is considered, for purposes of Subsection (f), to have acquired the property on January 1, 2023.

(h) Provides that an improvement to real property that would otherwise constitute a new improvement, notwithstanding Subsections (a) and (d) and except as provided by Subdivision (2) of this subsection, is not treated as a new improvement if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. Provides that, for purposes of appraising the property under Subsection (d) in the tax year in which the structure would have constituted a new improvement:

(1) the appraised value the property would have had in the preceding tax year if the casualty or damage had not occurred is considered to be the appraised value of the property for that year, regardless of whether that appraised value exceeds the actual appraised value of the property for that year as limited by Subsection (d); and

(2) the replacement structure is considered to be a new improvement only if:

(A) the square footage of the replacement structure exceeds that of the replaced structure as that structure existed before the casualty or damage occurred; or

(B) the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure.

(i) Provides that a replacement structure described by Subsection (h)(2), notwithstanding that subdivision and only to the extent necessary to satisfy the requirements of a disaster recovery program, is not considered to be a new improvement if to satisfy the requirements of the disaster recovery program it was necessary that:

(1) the square footage of the replacement structure exceed that of the replaced structure as that structure existed before the casualty or damage occurred; or

(2) the exterior of the replacement structure be of higher quality construction and composition than that of the replaced structure.

(j) Provides that, for the purpose of Subsection (b), for the 2024 tax year, the amount is \$5 million. Requires the comptroller, for the 2025 tax year, to determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the 2024 tax year by an amount equal to \$5 million multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index. Requires the comptroller, for each subsequent tax year, to determine the amount for purposes of Subsection (b) by increasing or decreasing, as applicable, the amount in effect for the preceding tax year by an amount equal to that amount multiplied by the percentage increase or decrease during the preceding state fiscal year in the consumer price index, rounded to the nearest \$10,000. Requires the comptroller to publish the amount in effect for a tax year under this subsection as soon as practicable after January 1 of the tax year.

(k) Provides that this section expires December 31, 2026.

SECTION 4.04. Amends Sections 25.19(b) and (g), Tax Code, as follows:

(b) Requires the chief appraiser to separate real from personal property and include in the notice for each certain documents, including a statement of whether the property qualifies for the circuit breaker limitation on appraised value provided by Section 23.231.

(g) Requires the chief appraiser to separate real from personal property and include in the notice for each property certain information, including a statement of whether the property qualifies for the circuit breaker limitation on appraised value provided by Section 23.231.

SECTION 4.05. Amends Sections 25.19(b) and (g), Tax Code, effective January 1, 2027, as follows:

(b) Requires the chief appraiser to separate real from personal property and include in the notice for each certain documents.

(g) Requires the chief appraiser to separate real from personal property and include in the notice for each property certain information.

SECTION 4.06. Amends Section 25.19, Tax Code, by adding Subsection (o), as follows:

(o) Requires that a notice required under certain subsections to be delivered to the owner of real property other than a single-family residence that qualifies for an exemption under Section 11.13 include certain language. Sets forth the language required to be included in the notice. Provides that this subsection expires December 31, 2027.

SECTION 4.07. Amends Section 41.41(a), Tax Code, as follows:

(a) Entitles a property owner to protest before the appraisal review board certain actions, including a determination that the owner's property does not qualify for the circuit breaker limitation on appraised value provided by Section 23.231.

SECTION 4.08. Amends Section 41.41(a), Tax Code, effective January 1, 2027, to entitle a property owner to protest before the appraisal review board certain actions.

SECTION 4.09. Amends Section 42.26(d), Tax Code, as follows:

(d) Requires that the value of the property subject to the suit and the value of a comparable property or sample property that is used for comparison, for purposes of Section 42.26 (Remedy for Unequal Appraisal), be the market value determined by the appraisal district when the property is subject to the limitation on appraised value imposed by Section 23.23 or 23.231, rather than when the property is a residence homestead subject to the limitation on appraised value imposed by Section 23.23.

SECTION 4.10. Amends Section 42.26(d), Tax Code, effective January 1, 2027, as follows:

(d) Requires that the value of the property subject to the suit and the value of a comparable property or sample property that is used for comparison, for purposes of this section, be the market value determined by the appraisal district when the property is a residence homestead subject to the limitation on appraised value imposed by Section 23.23.

SECTION 4.11. Amends Sections 403.302(d) and (i), Government Code, as follows:

(d) Redefines "taxable value," for the purposes of Section 403.403 (Determination of School District Property Values), as the market value of all taxable property less certain amounts, including the amount by which the market value of property to which Section 23.23 or 23.231, Tax Code, applies, rather than by the market value of a residence homestead to which Section 23.23, Tax Code, applies, exceeds the appraised value of that property as calculated under Section 23.23, or 23.231, Tax Code, as applicable, rather than under that section.

(i) Requires the comptroller, in determining the taxable value of property in the school district under Subsection (d), if the comptroller determines in the study that the market value of property in a school district as determined by the appraisal district that appraises property for the school district, less a certain amount, is valid, for certain purposes, to subtract from the market value as determined by the appraisal district of properties to which Section 23.23 or 23.231, Tax Code, applies, rather than residence homesteads to which Section 23.23, Tax Code, applies, the amount by which that amount exceeds the appraised value of those properties as calculated by the appraisal district under Section 23.23 or 23.231, Tax Code, as applicable. Makes conforming changes.

SECTION 4.12. Amends Sections 403.302(d) and (i), Government Code, effective January 1, 2027, as follows:

(d) Defines "taxable value."

(i) Requires the comptroller, in determining the taxable value of property in the school district under Subsection (d), if the comptroller determines in the study that the market value of property in a school district as determined by the appraisal district that appraises property for the school district, less a certain amount, is valid, for certain purposes, to subtract from the market value as determined by the appraisal district of residence homesteads to which Section 23.23, Tax Code, applies, the amount by which that amount exceeds the appraised value of those properties as calculated by the appraisal district under Section 23.23, Tax Code.

SECTION 4.13. Makes application of Section 23.231, Tax Code, as added by this article, prospective.

ARTICLE 5. BOARDS OF DIRECTORS OF APPRAISAL DISTRICTS

SECTION 5.01. Amends the heading to Section 6.03, Tax Code, to read as follows:

Sec. 6.03. BOARD OF DIRECTORS IN LESS POPULOUS COUNTIES.

SECTION 5.02. Amends Section 6.03, Tax Code, by amending Subsection (a) and adding Subsection (a-1), as follows:

(a) Provides that this section applies only to an appraisal district established in a county with a population of less than 75,000.

(a-1) Creates this subsection from existing text.

SECTION 5.03. Amends Subchapter A, Chapter 6, Tax Code, by adding Section 6.0301, as follows:

Sec. 6.0301. BOARD OF DIRECTORS IN POPULOUS COUNTIES. (a) Provides that this section applies only to an appraisal district established in a county with a population of 75,000 or more.

(b) Provides that certain sections do not apply to an appraisal district to which this section applies.

(c) Provides that the appraisal district is governed by a board of nine directors (board). Provides that five directors are appointed by the taxing units that participate in the district in the manner prescribed by Section 6.03. Provides that three directors are elected by majority vote at the general election for state and county officers by the voters of the county in which the district is established. Provides that the county assessor-collector serves as an ex officio director.

(d) Requires an individual other than the county assessor-collector, to be eligible to serve on the board of directors, to be a resident of the district and to have resided in the district for at least two years immediately preceding the date the individual takes office. Provides that an individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. Provides that an employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

(e) Provides that members of the board appointed by the taxing units participating in the district serve staggered four-year terms beginning on January 1 of every other even-numbered year. Provides that elected members of the board serve staggered four-year terms beginning on January 1 of every other odd-numbered year.

(f) Authorizes each taxing unit that is entitled to vote under Section 6.03, if a vacancy occurs in an appointive position on the board, to nominate by resolution adopted by its governing body a candidate to fill the vacancy. Requires the taxing unit to submit the name of its nominee to the chief appraiser within 45 days after notification from the board of the existence of the vacancy, and the chief appraiser to prepare and deliver to the board within the next five days a list of the nominees. Requires the board to appoint by majority vote of its members one of the nominees to fill the vacancy.

(g) Requires the board, if a vacancy occurs in an elective position on the board, to appoint by majority vote of its members a person to fill the vacancy. Requires a person appointed to fill a vacancy in an elective position to have the qualifications required of a director elected at a general election.

SECTION 5.04. Amends Subchapter A, Chapter 6, Tax Code, by adding Section 6.032, as follows:

Sec. 6.032. BALLOT PROCEDURES FOR ELECTED DIRECTORS; FILING FEE OR PETITION. (a) Provides that Chapter 144 (Candidate for Office of Political Subdivision Other Than County or City), Election Code, except as provided by this section, applies to a candidate for an elective position on an appraisal district board of directors.

(b) Requires that an application for a place on the ballot be filed with the county judge of the county in which the appraisal district is established and be accompanied by a filing fee prescribed by Subsection (c) of this section or a petition in lieu of the filing fee that satisfies the requirements prescribed by Section 141.062 (Validity of Petition), Election Code, and Subsection (d) of this section.

(c) Provides that the filing fee for a place on the ballot is:

- (1) \$400 for a county with a population of 200,000 or more; or
- (2) \$200 for a county with a population of less than 200,000.

(d) Provides that the minimum number of signatures that is required to appear on the petition authorized by Subsection (b) is the lesser of:

- (1) 500; or
- (2) two percent of the total vote received in the county by all the candidates for governor in the most recent gubernatorial general election, unless that number is less than 50, in which case the required number of signatures is the lesser of:

(A) 50; or

(B) 20 percent of that total vote.

(e) Requires that a filing fee received under this section be deposited in the county treasury to the credit of the county general fund.

(f) Requires the secretary of state of the state of Texas to adopt rules as necessary to implement this section.

SECTION 5.05. Amends the heading to Section 6.033, Tax Code, to read as follows:

Sec. 6.033. RECALL OF APPOINTED DIRECTOR.

SECTION 5.06. Amends Section 6.033(a), Tax Code, as follows:

(a) Authorizes the governing body of a taxing unit to call for the recall of an appointed member of the board of an appraisal district, rather than the recall of a member of the board of an appraisal district appointed under Section 6.03 of this code, for whom the taxing unit cast any of its votes in the appointment of the board. Makes a conforming change.

SECTION 5.07. Amends Section 6.036(a), Tax Code, to provide that an individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of an appraisal district in certain circumstances.

SECTION 5.08. Amends Section 6.052(f), Tax Code, effective January 1, 2024, as follows:

(f) Provides that the taxpayer liaison officer is responsible for providing clerical assistance to the applicable appointing authority prescribed by Section 6.41(d), rather than to the local administrative district judge, in the selection of appraisal review board members and for publicizing the availability of positions on the appraisal review board. Makes conforming changes.

SECTION 5.09. Amends Section 6.41, Tax Code, by amending Subsections (d), (d-1), (d-2), (d-3), (d-5), (d-9), (d-10), (e), (g), (i), and (j) and adding Subsection (d-2-1), as follows:

(d) Provides that members of the appraisal review board are appointed by the applicable appointing authority. Provides that the appointing authority, for an appraisal district to which Section 6.03 applies, is the local administrative district judge under Subchapter D (Administration by County), Chapter 74, Government Code, in the county in which the appraisal district is established. Provides that the appointing authority, for an appraisal district to which Section 6.0301 applies, is the board of directors of the district.

(d-1)-(d-2) Makes conforming changes to these subsections.

(d-2-1) Requires a board of directors acting as an appointing authority to make appointments to the appraisal review board by majority vote, with at least two members of the majority being elected members of the board of directors.

(d-3) and (d-5) Makes conforming changes to these subsections.

(d-9) Requires the board of directors of an appraisal district described by Subsection (b-2) (relating to requiring an appraisal district board for a district established in a county with a population of one million or more by resolution of a majority of the board's members to increase the size of the district's appraisal review board to a certain number of members), rather than the local administrative district judge, in selecting individuals who are to serve as members of the appraisal review board for the district, to select an adequate number of qualified individuals to permit the chairman of the appraisal review

board to fill the positions on each special panel established under Section 6.425 (Special Appraisal Review Board Panels in Certain Districts).

(d-10), (e), and (g) Makes conforming changes to these subsections.

(i) Provides that a chief appraiser or another employee or agent of the appraisal district, a member of the appraisal review board for the appraisal district, a member of the board of directors of the appraisal district if the board is established for a district to which Section 6.03 applies, a property tax consultant, or an agent of a property owner commits an offense if the person communicates with the applicable appointing authority, rather than the local administrative district judge, regarding the appointment of appraisal review board members. Makes conforming changes.

(j) Makes conforming changes to this subsection.

SECTION 5.10. Reenacts Section 6.41(f), Tax Code, as amended by Chapters 354 (H.B. 2941) and 533 (S.B. 63), Acts of the 87th Legislature, Regular Session, 2021, and amends it to make conforming changes.

SECTION 5.11. Amends Section 6.42(a), Tax Code, to make conforming changes.

SECTION 5.12. Amends Section 6.425(e), Tax Code, to make conforming changes.

SECTION 5.13. (a) Requires appraisal district directors to be elected to the elective positions as provided by Section 6.0301, Tax Code, as added by this article, beginning with the election conducted on the uniform election date in May 2024. Provides that the directors then elected take office on July 1, 2024, and serve a term that expires on December 31, 2026.

(b) Requires directors, following the election of the initial elected directors of an appraisal district as provided by Subsection (a) of this section, to be elected as provided by Section 6.0301, Tax Code, as added by this article, beginning with the general election conducted in November 2026. Provides that directors then elected take office January 1, 2027.

(c) Requires the three elected directors, at the first meeting of the board of directors of an appraisal district described by Section 6.0301, Tax Code, as added by this article, that follows the November 2026 general election of directors under that section, to draw lots to determine which director is required to serve a term of two years and which two directors are required to serve a term of four years. Provides that all elected directors, thereafter, serve four-year terms.

(d) Provides that the term of an appraisal district director serving on December 31, 2024, on the board of directors of an appraisal district described by Section 6.0301, Tax Code, as added by this article, expires on January 1, 2025. Requires the taxing units participating in the appraisal district that are entitled to appoint directors, not later than December 31, 2024, to appoint five directors to serve terms that begin on January 1, 2025. Requires two directors to be appointed to serve a term of one year, and three directors to be appointed to serve a term of three years. Provides that all appointed directors, thereafter, serve four-year terms.

ARTICLE 6. TRANSITIONAL TAX YEAR PROVISIONS

SECTION 6.01. Amends Section 25.23, Tax Code, by adding Subsection (a-1), as follows:

(a-1) Provides that this subsection applies only to the appraisal records for the 2023 tax year. Requires the chief appraiser to prepare supplemental appraisal records to account for the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023. Provides that this subsection expires December 31, 2024.

SECTION 6.02. Amends Section 26.04, Tax Code, by adding Subsections (a-1) and (c-1), as follows:

(a-1) Requires the assessor for a taxing unit, on receipt of the appraisal roll for the 2023 tax year, to determine the total taxable value of property taxable by the taxing unit and the taxable value of new property as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. Provides that this subsection expires December 31, 2024.

(c-1) Requires an officer or employee designated by the governing body of a taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the 2023 tax year as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. Provides that this subsection expires December 31, 2024.

SECTION 6.03. Amends Chapter 26, Tax Code, by adding Section 26.0401, as follows:

Sec. 26.0401. CALCULATION OF CERTAIN TAX RATES FOR 2023 TAX YEAR.

(a) Requires a taxing unit that calculates the no-new-revenue tax rate, the voter-approval tax rate, and any related tax rate for the 2023 tax year under a provision of law other than certain statutes, for the purposes of calculating those rates, to calculate those rates as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year.

(b) Provides that this section expires December 31, 2024.

SECTION 6.04. Amends Section 26.08, Tax Code, by adding Subsection (q), as follows:

(q) Requires that the voter-approval tax rate of a school district for the 2023 tax year, for purposes of Section 26.08 (Automatic Election to Approve Tax Rate of School District), be calculated as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. Provides that this subsection expires December 31, 2024.

SECTION 6.05. Amends Section 26.09, Tax Code, by adding Subsection (c-1), as follows:

(c-1) Requires the assessor for a taxing unit to calculate the amount of tax imposed by the taxing unit on property for the 2023 tax year as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year and also as if the changes in law made by that Act were not in effect for that tax year. Provides that this subsection expires December 31, 2024.

SECTION 6.06. Amends Section 26.15, Tax Code, by adding Subsection (h), as follows:

(h) Requires the assessor for a school district to correct the tax roll for the taxing unit for the 2023 tax year to reflect the results of the election to approve the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. Provides that this subsection expires December 31, 2024.

SECTION 6.07. Amends Section 31.01, Tax Code, by adding Subsections (d-2), (d-3), (d-4), and (d-5), as follows:

(d-2) Provides that this subsection and Subsections (d-3) and (d-4) apply only to taxes imposed by a taxing unit on property for the 2023 tax year and only if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, would lower the taxes imposed by the taxing unit on the property for that tax year. Requires the assessor for the taxing unit to compute the amount of taxes imposed and the other information required by Section 31.01 (Tax Bills) as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were in effect for that tax year. Requires that the tax bill or the separate statement indicate that the bill is a provisional tax bill and

include a statement with certain information. Sets forth the language required to be included in the statement.

(d-3) Provides that a tax bill prepared by the assessor for a taxing unit as provided by Subsection (d-2) and mailed as provided by Subsection (a) (relating to requiring the assessor for each taxing unit to prepare and mail a tax bill to certain persons) is considered to be a provisional tax bill until the canvass of the votes on the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023. Provides that the tax bill, if the constitutional amendment is approved by the voters, is considered to be a final tax bill for the taxes imposed on the property for the 2023 tax year, and no additional tax bill is required to be mailed unless another provision of Title 1 (Property Tax Code) requires the mailing of a corrected tax bill. Provides that, if the constitutional amendment is not approved by the voters:

(1) a tax bill prepared by the assessor as provided by Subsection (d-2) is considered to be a final tax bill but only as to the portion of the taxes imposed on the property for the 2023 tax year that are included in the bill;

(2) the amount of taxes imposed by each taxing unit on property for the 2023 tax year is calculated as if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year; and

(3) except as provided by certain subsections, the assessor for each taxing unit is required to prepare and mail a supplemental tax bill, by December 1 or as soon thereafter as practicable, in an amount equal to the difference between the amount of the tax bill if the changes in law made by S.B. 2, Acts of the 88th Legislature, 2nd Called Session, 2023, were not in effect for that tax year and the amount of the tax bill if that Act were in effect for that tax year.

(d-4) Provides that the provisions of this section other than Subsection (d-2), except as otherwise provided by Subsection (d-3), apply to a supplemental tax bill mailed under Subsection (d-3).

(d-5) Provides that this subsection and Subsections (d-2), (d-3), and (d-4) expire December 31, 2024.

SECTION 6.08. Amends Section 31.02, Tax Code, by adding Subsection (a-1), as follows:

(a-1) Provides that taxes for which a supplemental tax bill is mailed under Section 31.01(d-3), except as provided by Subsection (b) (relating to authorizing an eligible person serving on active duty in any branch of the United States armed forces to pay delinquent property taxes on property in which the person owns any interest without penalty or interest no later than the 60th day after the date on which the earliest of certain actions occur) of Section 31.02 (Delinquency Date) and Sections 31.03 (Split Payment of Taxes) and 31.04 (Postponement of Delinquency Date), are due on receipt of the tax bill and are delinquent if not paid before March 1 of the year following the year in which imposed. Provides that this subsection expires December 31, 2024.

ARTICLE 7. CONTINGENT ON PASSAGE OF FRANCHISE TAX REFORM LEGISLATION

SECTION 7.01. Provides that this Act takes effect only if S.B. 3 or similar legislation of the 88th Legislature, 2nd Called Session, 2023, relating to the amount of the total revenue exemption for the franchise tax and the exclusion of certain taxable entities from the requirement to file a franchise tax report becomes law in a manner described by Section 2001.006(a)(2) (relating to providing that legislation is considered to have "become law" if it has been passed by the legislature and certain criteria are met), Government Code. Provides that this Act has no effect if legislation described by this section does not become law in a manner described by Section 2001.006(a)(2), Government Code.

ARTICLE 8. EFFECTIVE DATES

SECTION 8.01. Provides that this Act, except as provided by Article 7 of this Act, takes effect as provided by this article.

SECTION 8.02. Effective date, except as otherwise provided by this article, this Act: the 91st day after the last day of the legislative session.

SECTION 8.03. Makes Article 2 of this Act contingent upon the approval by the voters of the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023.

SECTION 8.04. (a) Makes application of Article 3 of this Act, except as provided by Subsection (b) of this section or as otherwise provided by Article 3 of this Act, contingent upon the approval by the voters of the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023.

(b) Effective date, Sections 49.004(a-1), (b-1), and (c-1), 49.0042, 49.0121, 49.154(a-2) and (a-3), and 49.308(a-1), Education Code, as added by Article 3 of this Act: upon passage or the 91st day after the last day of the legislative session.

SECTION 8.05. Effective date, Article 4 of this Act: January 1, 2024, contingent upon the approval by the voters of the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023.

SECTION 8.06. (a) Provides that Article 5 of this Act takes effect as provided by Subsections (b) and (c) of this section, contingent upon the approval by the voters of the constitutional amendment proposed by H.J.R. 2, 88th Legislature, 2nd Called Session, 2023.

(b) Effective date, Article 5 of this Act, except as provided by Subsection (c) of this section: July 1, 2024.

(c) Effective date, Sections 5.04 and 5.13 of this Act: the 91st day after the last day of the legislative session.

SECTION 8.07. Effective date, Article 6 of this Act: upon passage or the 91st day after the last day of the legislative session.

Minutes - Item #3

Clearwater Underground Water Conservation District Meeting
700 Kennedy Court
Belton, TX
Wednesday, September 13, 2023
Minutes

The Clearwater Underground Water Conservation District (CUWCD) held a Workshop and Board meeting at 1:30 p.m. on Wednesday, September 13, 2023, at the Clearwater UWCD Building at 700 Kennedy Court, Belton, Texas.

Board Members Present:

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

Absent:

Staff:

Dirk Aaron, General Manager
Shelly Chapman, Admin. Manager

Guests

Sandra Blankenship – WCID #1
James Boger – applicant
Travis Redding
Terry Cook – Commissioner, Williamson County

Michael Spano – Georgetown
Peter DiLillo
Keith Elliston – ACA

Spencer Smith – Harker Heights
Jim Beebe – Liberty Hill

Board meeting opened with President, Leland Gersbach at 1:32 p.m.

1. *Invocation and Pledge of Allegiance.*

Director, Jody Williams, gave the invocation.
Secretary, Gary Young, led the Pledge of Allegiance.

2. *Public Comment.*

None

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

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

Secretary, Gary Young, moved to approve the minutes of the September 13, 2023, Board meeting and Workshop as presented. Director, Scott Brooks, seconded the motion.

Motion carried 5-0.

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

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

Director, Scott Brooks, moved to accept the September 2023 financial report as presented. Vice President, Jody Williams, seconded the motion.

Motion carried 5-0.

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

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

Director, Jim Brown, moved to accept the monthly Investment Fund account report for September 2023 as presented. Secretary, Gary Young, seconded the motion.

Motion carried 5-0.

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

Shelly presented the requests for line-item budget amendments for the following purpose:

1. Reimbursement cost of training academy for 5 4-H Water Ambassadors (\$250 each)
2. Shipping charges not included in the quote from EnoScientific
3. GMA 8 Technical Committee expenses
4. Legal fees related to rule changes and investigations.

Vendor	Line Item	Invoice Amount	Available Funds	Amount Requested	New Balance	From	Available Funds	New Balance
Bell County 4-H	53605-Event Cost	\$1,250.00	\$291.46	\$958.54	\$0.00	53620-Ed Outreach -Supplies Equip	\$2,494.40	\$1,535.86
EnoScientific	53140-Mon Well Exp	\$1,113.50	\$958.85	\$154.65	\$0.00	53141-Weather Station	\$1,542.04	\$1,387.39
NTGCD	50605-GMA 8-Technical	\$3,607.69	\$0.00	\$3,607.69	\$0.00	50250-Contingency	\$24,718.84	\$21,111.15
Lloyd Gosselink	53708-Rules/Account	\$7,794.70	\$0.00	\$7,794.70	\$0.00	50250-Contingency	\$21,111.15	\$13,316.45

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

Motion carried 5-0.

Convene to Public Hearing with President, Leland Gersbach, at 1:37 p.m.

7. *Hold a Public Hearing on the following application:*

a.) Discuss, consider, and take appropriate action if necessary, for a combination drilling and operating permit of 0.067 acre-feet or 21,726 gallons per year for James Boger authorizing production from a new well (N3-23-009P) completed in the Middle Trinity aquifer at 7-gpm for domestic use on a 0.903-acre tract located at 2465 Bell County Sportsman Club Road, Belton, Texas, Latitude 31.159997°/Longitude -97.477239°.

President, Leland Gersbach opened the public hearing at 1:37 p.m. and gave a summary of the application to be considered and a brief explanation of the procedural issues. He confirmed a quorum of the Board was in attendance to participate in the ruling of the application. Leland stated that the permit application had undergone administrative and technical review by District staff, consultants, and legal counsel.

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

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

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

Leland noted that the Board would hear testimony and deliberate on the well application submitted by James Boger. Leland will hear testimony from James Boger (applicant) and Dirk Aaron (General Manager - CUWCD). Leland noted that Mike Keester would not be in attendance but submitted his report/analysis to Dirk prior to the hearing.

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

Leland administered an oath to all parties (Dirk Aaron and James Boger). James Boger addressed the Board and explained his request for a well.

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

Dirk presented Mike Keester's analysis of the application at hand.

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

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

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

Leland concluded the evidentiary portion of the application.

Leland asked for a motion to grant/deny/partially grant James Boger's request for a combination drilling/operating permit of .067 ac-ft/year from the Hensell layer of the Middle Trinity aquifer as described in the hearing.

Director, Jim Brown, moved to grant the applicant's request for a drilling/operating permit not to exceed .067 ac-ft/year with special provisions as agreed upon. Secretary, Gary Young, seconded the motion.

Motion carried 5-0.

Public Hearing closed and Workshop convened with President, Leland Gersbach, at 2:08 p.m.

Workshop item #1: Receive information from the Aquifer Conservation Alliance.

Keith Elliston presented information related to the resubmission of the petition for annexation of portions of Williamson County by CUWCD.

Workshop item #2: Receive updates related to GMA8 DFC determination, per TWC section 36.108, and plans for the next round.

Dirk had nothing new to report at this time.

Workshop item #3: Receive updates related to the 2023 Bell County Water Symposium.

Dirk presented information related to the Bell County Water Symposium on November 14th.

Workshop item #4: Review and discuss information related to changes in the District Rules as required by Chapter 36 Groundwater Code per the 88th Legislative Session.

Madison Huerta with Lloyd Gosselink briefed the Board on the revisions and corrections to the District Rules as required by Chapter 36 Groundwater Code per the 88th Legislative Session.

Workshop item #5: Review and discuss information related to amendments to the District's current Management Plan to update Round 3 Desired Future Conditions set forth by GMA8.

Dirk briefed the Board on items related to the District's current Management Plan to update round 3 DFCs.

Workshop closed and Regular Board meeting reconvened with President, Leland Gersbach, at 4:23 p.m.

(Leland noted for the record that Gary Young had to leave the meeting early.)

8. ***Discuss, consider, and take appropriate action, if necessary, to approve the setback waiver submitted by Billy Meyerdirk for a new well to encroach an adjacent property to less than the required 75 for setback per District Rule 9.5.5(e)Exception to Spacing Requirements.***

Dirk presented the request for a setback waiver submitted by Billy Meyerdirk. He laid out the details of the request noting that the property is outside the service area of the City of Morgan's Point Resort. There is no

public water available on this property. The adjacent property is owned by the City of Morgan's Point Resort. Morgan's Point has agreed to the setback waiver. The applicant has provided the required waiver and all signatures have been notarized.

Dirk recommends the Board approve the request as presented noting that requirements per district rules have been met and submitted.

Director, Jim Brown, moved to approve the setback waiver as presented. Director, Scott Brooks, seconded the motion.

Motion carried 4-0 (1 absent).

9. **General Manager's report concerning office management and staffing related to District Management Plan.**
- Dirk is working to correct a driller violation.
 - Mustang Springs application submitted. It is not administratively complete at this time.
 - Moffat WSC requesting amendment to permit.
 - Big Elm withdrew their application.
 - 3 Texans Winery has an irrigation-only permit. The winery wants to use the well for food service and events. Dirk is discussing this with them.

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

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

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

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

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

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

- Public Hearing on District rule changes and Management Plan.
- Possible permit application

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

Wednesday, September 13, 2023, 1:30 p.m. CUWCD office.

14. **Adjourn.**

Board meeting closed with President, Leland Gersbach, at 4:47 p.m.

Leland Gersbach, President

ATTEST:

Gary Young, Secretary or
Dirk Aaron, Assistant Secretary

Financials - Item #4

Clearwater Underground Water Conservation
Balance Sheet
As of September 30, 2023

	Sep 30, 23
ASSETS	
Current Assets	
Checking/Savings	
10005 · Cash-Reg Operating	79,262.78
10500 · Cash-TexPool Prime	505,292.03
10505 · Cash - TexPool	497,179.03
Total Checking/Savings	1,081,733.84
Accounts Receivable	
11000 · Accounts Receivable	1,528.00
Total Accounts Receivable	1,528.00
Other Current Assets	
11005 · Accounts Receivable - Taxes	17,804.11
Total Other Current Assets	17,804.11
Total Current Assets	1,101,065.95
Fixed Assets	
15005 · Land	29,059.21
15010 · Leasehold Improvements	19,000.00
15015 · Building	306,734.08
15016 · Storage Building	104,382.03
15018 · Monitor Wells	92,938.18
15019 · Mobile Classroom Trailer	90,688.85
15020 · Field Equipment	17,243.55
15023 · Vehicles	6,920.00
15025 · Office Equipment	71,574.04
15030 · Accumulated Depreciation	-269,388.11
Total Fixed Assets	469,151.83
TOTAL ASSETS	1,570,217.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Deferred Tax Revenue	17,804.11
21050 · Compensated Absences Accrued	19,128.60
24000 · Payroll Liabilities	
24005 · Retirement Acct	1,984.84
Total 24000 · Payroll Liabilities	1,984.84
Total Other Current Liabilities	38,917.55
Total Current Liabilities	38,917.55
Total Liabilities	38,917.55
Equity	
31000 · Unappropriated Fund Balance	928,746.29
33000 · Investment in Fixed Assets	469,151.83
Net Income	133,402.11
Total Equity	1,531,300.23
TOTAL LIABILITIES & EQUITY	1,570,217.78

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

12:33 PM
10/05/2023
Accrual Basis

	Sept '23	Oct '22 thru Sep '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
40005 · Application Fee Income	0.00	7,320.50	50,000.00	50,000.00	-42,679.50
40007 · Administrative Fees	0.00	250.00	0.00	0.00	250.00
40010 · Bell CAD Current Year Tax	3,528.98	786,045.87	816,578.00	816,578.00	-30,532.13
40015 · Bell CAD Delinquent Tax	781.10	7,099.14	10,000.00	10,000.00	-2,900.86
40020 · Interest Income	4,922.98	60,605.87	1,000.00	1,000.00	59,605.87
40030 · Transport Fee Income	0.00	1,353.87	1,500.00	1,500.00	-146.13
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00
Total Income	9,233.06	862,675.25	879,078.00	879,078.00	-16,402.75
Gross Profit	9,233.06	862,675.25	879,078.00	879,078.00	-16,402.75
Expense					
50000 · Administrative Expenses					
50100 · Audit	0.00	8,400.00	8,500.00	8,500.00	-100.00
50200 · Conferences & Prof Development	0.00	3,813.75	4,000.00	4,000.00	-186.25
50250 · Contingency Fund	0.00	0.00	61,545.00	13,316.45	-13,316.45
50300 · Director Expenses					
50305 · At Large	0.00	405.00	1,500.00	1,500.00	-1,095.00
50310 · Pct. 1	0.00	0.00	1,500.00	1,500.00	-1,500.00
50315 · Pct. 2	0.00	405.00	1,500.00	1,500.00	-1,095.00
50320 · Pct. 3	0.00	405.00	1,500.00	1,500.00	-1,095.00
50325 · Pct. 4	0.00	405.00	1,500.00	1,500.00	-1,095.00
Total 50300 · Director Expenses	0.00	1,620.00	7,500.00	7,500.00	-5,880.00
50400 · Director Fees					
50405 · At Large	150.00	1,350.00	2,550.00	2,550.00	-1,200.00
50410 · Pct. 1	0.00	0.00	2,550.00	2,550.00	-2,550.00
50415 · Pct. 2	150.00	2,100.00	2,550.00	2,550.00	-450.00
50420 · Pct. 3	150.00	1,800.00	2,550.00	2,550.00	-750.00
50425 · Pct. 4	0.00	0.00	2,550.00	2,550.00	-2,550.00
Total 50400 · Director Fees	450.00	5,250.00	12,750.00	12,750.00	-7,500.00
50500 · Dues & Memberships	0.00	3,788.00	4,000.00	4,000.00	-212.00
50550 · Election Expense	0.00	0.00	5,000.00	5,000.00	-5,000.00
50600 · GMA 8 Expenses					
50605 · Technical Committee	3,607.69	9,513.71	5,000.00	9,513.71	0.00
50610 · Administration	0.00	18.17	2,500.00	1,593.98	-1,575.81
50615 · GAM Development	0.00	0.00	0.00	0.00	0.00
Total 50600 · GMA 8 Expenses	3,607.69	9,531.88	7,500.00	11,107.69	-1,575.81
50700 · Meals	0.00	342.96	1,000.00	1,000.00	-657.04
50800 · Mileage Reimbursements	0.00	3,680.55	5,000.00	5,000.00	-1,319.45
50900 · Travel & Hotel	0.00	3,617.76	5,175.00	5,175.00	-1,557.24

	Sept '23	Oct '22 thur Sep '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
Total 50000 · Administrative Expenses	4,057.69	40,044.90	121,970.00	77,349.14	-37,304.24
52000 · Salary Costs					
52005 · Administrative Assistant	4,830.00	57,960.00	57,960.00	57,960.00	0.00
52010 · Educational Coord/Support Tech	4,312.50	51,750.00	51,750.00	51,750.00	0.00
52015 · Manager	8,625.00	103,500.00	103,500.00	103,500.00	0.00
52016 · Assistant General Manager	0.00	0.00	0.00	0.00	0.00
52020 · Part Time/Intern	0.00	0.00	4,500.00	4,500.00	-4,500.00
52025 · Office Assistant/Field Tech	4,053.76	48,645.01	48,645.00	48,645.00	0.01
52040 · Health Insurance	1,000.00	29,913.99	34,525.00	34,525.00	-4,611.01
52045 · Payroll Taxes & Work Comp	1,794.36	20,953.27	26,636.00	26,534.79	-5,581.52
52050 · Retirement	889.83	10,677.96	11,986.00	11,986.00	-1,308.04
52055 · Payroll Expenses	25.00	503.51	425.00	526.21	-22.70
52060 · Freshbenies	44.00	528.00	528.00	528.00	0.00
Total 52000 · Salary Costs	25,574.45	324,431.74	340,455.00	340,455.00	-16,023.26
53000 · Operating Expenses					
53010 · Bank Service Charges	0.00	10.00	350.00	350.00	-340.00
53020 · Advertisement	1,071.25	3,481.50	4,000.00	4,000.00	-518.50
53030 · Appraisal District	2,300.50	8,131.00	9,000.00	9,000.00	-869.00
53100 · Clearwater Studies					
53105 · Trinity Studies					
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53105.2 · Pumping Test	0.00	0.00	4,000.00	4,000.00	-4,000.00
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53105.4 · GAM Run	0.00	53,543.45	74,000.00	84,077.25	-30,533.80
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	0.00
53105.6 · Water Quality Studies	0.00	12,600.00	12,600.00	12,600.00	0.00
Total 53105 · Trinity Studies	0.00	66,143.45	90,600.00	100,677.25	-34,533.80
53110 · Edwards BFZ Studies					
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00
53110.2 · Pumping Test	0.00	1,200.00	4,000.00	4,000.00	-2,800.00
53110.3 · Synoptic	0.00	0.00	0.00	0.00	0.00
53110.4 · Spring Shed (Baylor)	0.00	20,000.00	20,000.00	20,000.00	0.00
53110.5 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00
53110.6 · GAM Calibration	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53110 · Edwards BFZ Studies	0.00	21,200.00	29,000.00	29,000.00	-7,800.00
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53120 · Endangered Species					
53120.1 · Coalition	0.00	17,355.00	15,000.00	17,355.00	0.00
53120.2 · Reimburseable Order	0.00	0.00	0.00	0.00	0.00
53120.3 · 4(d) rule	0.00	0.00	0.00	0.00	0.00
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00
Total 53120 · Endangered Species	0.00	17,355.00	15,000.00	17,355.00	0.00
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00

	Sept '23	Oct '22 thur Sep '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
53130 · General Consulting					
53130.1 · DFC Process	0.00	0.00	7,500.00	7,500.00	-7,500.00
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00
53130.4 · Investigations	0.00	13,519.00	8,000.00	13,519.00	0.00
53130.5 · Geo Logging	0.00	0.00	5,000.00	4,842.50	-4,842.50
53130.6 · Aquifer Monitor Well Tool	0.00	0.00	0.00	0.00	0.00
53130.7 · ASR Study	50,000.00	50,000.00	0.00	50,000.00	0.00
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00
Total 53130 · General Consulting	50,000.00	63,519.00	20,500.00	75,861.50	-12,342.50
53135 · Monitor Well Construction	0.00	10,398.26	0.00	10,398.26	0.00
53140 · Monitor Wells Expenses	1,113.50	9,037.55	5,000.00	9,037.55	0.00
53141 · Weather Station Expense	0.00	457.96	2,000.00	1,845.35	-1,387.39
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00
53150 · Water Quality	0.00	4,467.00	4,500.00	4,500.00	-33.00
53155 · 3-D Visualization	0.00	0.00	5,000.00	5,000.00	-5,000.00
Total 53100 · Clearwater Studies	51,113.50	192,578.22	171,600.00	253,674.91	-61,096.69
53200 · Spring Flow Gage System					
53205 · Op. & Maintenance	16,300.00	16,300.00	16,377.00	16,377.00	-77.00
53210 · Installation	0.00	0.00	0.00	0.00	0.00
Total 53200 · Spring Flow Gage System	16,300.00	16,300.00	16,377.00	16,377.00	-77.00
53300 · GIS Managemet/Analytics					
53305 · Enhancements - Data Base	0.00	6,200.00	6,200.00	6,200.00	0.00
53306 · Hosting - Data Base	0.00	2,000.00	2,000.00	2,000.00	0.00
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00
53311 · Hosting - Website	25.00	275.00	0.00	300.00	-25.00
53312 · Enhancements - Website	0.00	0.00	0.00	0.00	0.00
53315 · IT Network Sustainment	650.00	7,600.00	5,400.00	7,800.00	-200.00
53317 · Management Tool Sustainment	0.00	0.00	1,500.00	1,500.00	-1,500.00
Total 53300 · GIS Managemet/Analytics	675.00	16,075.00	15,100.00	17,800.00	-1,725.00
53400 · Computer Licenses/Virus Prtctn	159.00	1,708.74	1,500.00	1,908.00	-199.26
53450 · Computer Repairs and Supplies	0.00	0.00	2,000.00	2,000.00	-2,000.00
53500 · Computer Software & Hardware	0.00	2,658.89	5,000.00	5,000.00	-2,341.11
53550 · Copier/Scanner/Plotter	500.77	5,852.93	6,000.00	6,000.00	-147.07
53600 · Educational Outreach/Marketing					
53603 · Sponsorships	0.00	7,526.16	8,500.00	7,526.16	0.00
53605 · Event Cost	1,250.00	5,696.99	2,500.00	5,696.99	0.00
53615 · Promotional Items	1,881.38	3,689.88	5,000.00	5,000.00	-1,310.12
53620 · Supplies & Equipment	0.00	740.99	4,500.00	2,276.85	-1,535.86
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00
Total 53600 · Educational Outreach/Marketing	3,131.38	17,654.02	20,500.00	20,500.00	-2,845.98
53650 · Furniture & Equipment	0.00	1,400.44	2,500.00	2,500.00	-1,099.56

	Sept '23	Oct '22 thur Sep '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
53700 · Legal					
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00
53702 · Endangered Species	0.00	0.00	10,000.00	4,445.00	-4,445.00
53703 · General (rules/accountability)	7,794.70	35,070.20	10,000.00	35,070.20	0.00
53704 · Legislative Research/Analysis	0.00	2,436.00	2,500.00	2,500.00	-64.00
53705 · Legislative Services	0.00	34,999.98	35,000.00	35,000.00	-0.02
53706 · GMA/DFC/MAG support	0.00	0.00	10,000.00	10,000.00	-10,000.00
Total 53700 · Legal	7,794.70	72,506.18	67,500.00	87,015.20	-14,509.02
53720 · Office Supplies	0.00	3,393.18	3,500.00	3,500.00	-106.82
53730 · Permit Reviews					
53731 · Geoscience	0.00	23,216.26	25,000.00	25,000.00	-1,783.74
53732 · Legal Evaluation	6,570.00	11,471.00	25,000.00	25,000.00	-13,529.00
Total 53730 · Permit Reviews	6,570.00	34,687.26	50,000.00	50,000.00	-15,312.74
53740 · Postage	0.00	2,762.44	2,875.00	2,875.00	-112.56
53750 · Printing	0.00	1,041.12	2,500.00	2,421.49	-1,380.37
53760 · Reserve for Uncollected Taxes	0.00	0.00	20,000.00	20,000.00	-20,000.00
53780 · Subscriptions	0.00	978.51	900.00	978.51	0.00
53785 · Mobile Classroom Expense	0.00	1,008.65	2,000.00	2,000.00	-991.35
53790 · Vehicle Expense	219.19	2,887.58	5,600.00	5,600.00	-2,712.42
Total 53000 · Operating Expenses	89,835.29	385,115.66	408,802.00	513,500.11	-128,384.45
54000 · Facility Costs					
54100 · Insurance					
54101 · Liability	0.00	2,020.76	2,400.00	2,100.00	-79.24
54102 · Property	0.00	2,094.26	2,220.00	2,220.00	-125.74
54103 · Surety Bonds	0.00	1,240.00	1,000.00	1,300.00	-60.00
54104 · Worker's Comp	0.00	905.52	1,100.00	1,100.00	-194.48
54105 · Liability - Vehicle	0.00	849.66	1,250.00	1,250.00	-400.34
54106 · Liability - Cyber Security	0.00	0.00	0.00	0.00	0.00
Total 54100 · Insurance	0.00	7,110.20	7,970.00	7,970.00	-859.80
54200 · Building Repairs/Maintenance	675.00	5,777.16	8,000.00	8,000.00	-2,222.84
54300 · Janitorial Service	450.00	5,360.00	6,000.00	6,000.00	-640.00
54400 · Janitorial Supplies	0.00	486.24	750.00	750.00	-263.76
54500 · Lawn Maintenance/Service	0.00	2,475.00	3,000.00	3,000.00	-525.00
54600 · Security	29.95	359.40	375.00	375.00	-15.60
Total 54000 · Facility Costs	1,154.95	21,568.00	26,095.00	26,095.00	-4,527.00
55000 · Utilities					
55200 · Electricity	0.00	2,038.71	2,500.00	2,500.00	-461.29
55300 · Internet	0.00	1,315.40	2,900.00	2,683.32	-1,367.92
55400 · Phone	203.90	2,616.68	2,400.00	2,616.68	0.00
55500 · Water/Garbage	160.85	2,142.05	2,300.00	2,300.00	-157.95
Total 55000 · Utilities	364.75	8,112.84	10,100.00	10,100.00	-1,987.16
Total Expense	120,987.13	779,273.14	907,422.00	967,499.25	-188,226.11
Net Ordinary Income	-111,754.07	83,402.11	-28,344.00	-88,421.25	171,823.36

	Sept '23	Oct '22 thur Sep '23	FY23 Original Budget	FY23 Amended Budget	\$ Over Budget
Other Income/Expense					
Other Income					
61000 · Reserve Funds-Special Projects	0.00	0.00	28,344.00	28,344.00	-28,344.00
61050 · Reserve Funds from Prior Years	0.00	0.00	0.00	10,077.25	-10,077.25
61110 · Reserve funds ASR Project WCID1	0.00	50,000.00	0.00	50,000.00	0.00
Total Other Income	0.00	50,000.00	28,344.00	88,421.25	-38,421.25
Net Other Income	0.00	50,000.00	28,344.00	88,421.25	-38,421.25
Net Income	-111,754.07	133,402.11	0.00	0.00	133,402.11

Clearwater Underground Water Conservation Profit & Loss Detail September 2023

Type	Date	Num	Name	Memo	Amount	Balance
Ordinary Income/Expense						
Income						
40010 · Bell CAD Current Year Tax						
Deposit	09/06/2023			Deposit	2,137.23	2,137.23
Deposit	09/06/2023			Deposit	-470.93	1,666.30
Deposit	09/30/2023			Deposit	2,037.43	3,703.73
Deposit	09/30/2023			Deposit	-268.99	3,434.74
Deposit	09/30/2023			Deposit	129.95	3,564.69
Deposit	09/30/2023			Deposit	-35.71	3,528.98
Total 40010 · Bell CAD Current Year Tax					3,528.98	3,528.98
40015 · Bell CAD Deliquent Tax						
Deposit	09/06/2023			Deposit	622.33	622.33
Deposit	09/06/2023			Deposit	0.21	622.54
Deposit	09/06/2023			Deposit	-178.09	444.45
Deposit	09/30/2023			Deposit	357.55	802.00
Deposit	09/30/2023			Deposit	5.14	807.14
Deposit	09/30/2023			Deposit	-24.52	782.62
Deposit	09/30/2023			Deposit	-1.52	781.10
Total 40015 · Bell CAD Deliquent Tax					781.10	781.10
40020 · Interest Income						
Deposit	09/30/2023			Deposit	2,531.22	2,531.22
Deposit	09/30/2023			Deposit	2,391.76	4,922.98
Total 40020 · Interest Income					4,922.98	4,922.98
Total Income					9,233.06	9,233.06
Gross Profit					9,233.06	9,233.06
Expense						
50000 · Administrative Expenses						
50400 · Director Fees						
50405 · At Large						
Bill	09/13/2023		Board Mtg A... James Brown	Board Mtg A...	150.00	150.00
Total 50405 · At Large					150.00	150.00
50415 · Pct. 2						
Bill	09/13/2023		Board Mtg 2... Gary Young	Aug 23, 2023	150.00	150.00
Total 50415 · Pct. 2					150.00	150.00
50420 · Pct. 3						
Bill	09/13/2023		Board Mtg 2... Jody Williams	Board Mtg A...	150.00	150.00
Total 50420 · Pct. 3					150.00	150.00
Total 50400 · Director Fees					450.00	450.00
50600 · GMA 8 Expenses						
50605 · Technical Committee						
Bill	09/13/2023		Inv 99 North Texas GCD	Inv 99	3,607.69	3,607.69
Total 50605 · Technical Committee					3,607.69	3,607.69
Total 50600 · GMA 8 Expenses					3,607.69	3,607.69
Total 50000 · Administrative Expenses					4,057.69	4,057.69
52000 · Salary Costs						
52005 · Administrative Assistant						
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	4,370.00	4,370.00
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	460.00	4,830.00
Total 52005 · Administrative Assistant					4,830.00	4,830.00

Clearwater Underground Water Conservation
Profit & Loss Detail
September 2023

10/05/23

Accrual Basis

Type	Date	Num	Name	Memo	Amount	Balance
52010 · Educational Coord/Support Tech						
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	3,491.07	3,491.07
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	205.36	3,696.43
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	616.07	4,312.50
Total 52010 · Educational Coord/Support Tech					4,312.50	4,312.50
52015 · Manager						
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	8,214.29	8,214.29
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	410.71	8,625.00
Total 52015 · Manager					8,625.00	8,625.00
52025 · Office Assistant/Field Tech						
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	3,860.72	3,860.72
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	193.04	4,053.76
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	0.00	4,053.76
Total 52025 · Office Assistant/Field Tech					4,053.76	4,053.76
52040 · Health Insurance						
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	500.00	500.00
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	500.00	1,000.00
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	0.00	1,000.00
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	822.31	1,822.31
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	-822.31	1,000.00
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	0.00	1,000.00
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	822.31	1,822.31
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	-822.31	1,000.00
Total 52040 · Health Insurance					1,000.00	1,000.00
52045 · Payroll Taxes & Work Comp						
General Jour...	09/30/2023	BGFN 22-07		adjust to actual	48.54	48.54
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	282.33	330.87
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	66.02	396.89
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	0.00	396.89
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	565.75	962.64
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	132.31	1,094.95
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	0.00	1,094.95
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	299.46	1,394.41
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	70.04	1,464.45
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	0.00	1,464.45
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	267.38	1,731.83
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	62.53	1,794.36
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	0.00	1,794.36
Total 52045 · Payroll Taxes & Work Comp					1,794.36	1,794.36
52050 · Retirement						
Paycheck	09/30/2023	DD1404	Corey C Dawson	Direct Deposit	204.92	204.92
Paycheck	09/30/2023	DD1405	Richard E Aaron	Direct Deposit	410.63	615.55
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	144.90	760.45
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	129.38	889.83
Total 52050 · Retirement					889.83	889.83
52055 · Payroll Expenses						
Check	09/25/2023	HSAfeeSep23	Wex	ACH Approved	25.00	25.00
Total 52055 · Payroll Expenses					25.00	25.00

Clearwater Underground Water Conservation Profit & Loss Detail September 2023

Type	Date	Num	Name	Memo	Amount	Balance
52060 · Freshbenies						
Check	09/25/2023	Sept23-TS	New Benefits Ltd - Fres...	freshbenies - ...	22.00	22.00
Check	09/25/2023	Sept23-SC	New Benefits Ltd - Fres...	Freshbenies ...	22.00	44.00
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	22.00	66.00
Paycheck	09/30/2023	DD1406	Shelly Chapman	Direct Deposit	-22.00	44.00
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	22.00	66.00
Paycheck	09/30/2023	DD1407	Tristin S Smith	Direct Deposit	-22.00	44.00
Total 52060 · Freshbenies					44.00	44.00
Total 52000 · Salary Costs					25,574.45	25,574.45
53000 · Operating Expenses						
53020 · Advertisement						
Bill	09/13/2023	Inv 80980439	Killeen Daily Herald	TAX RATE AD	520.00	520.00
Bill	09/13/2023	Inv 16686592	Temple Daily Telegram	Tax rate ad	551.25	1,071.25
Total 53020 · Advertisement					1,071.25	1,071.25
53030 · Appraisal District						
Bill	09/27/2023	2024 1st qtr	Tax Appraisal District - ...	2024 taxing u...	2,300.50	2,300.50
Total 53030 · Appraisal District					2,300.50	2,300.50
53100 · Clearwater Studies						
53130 · General Consulting						
53130.7 · ASR Study						
Bill	09/13/2023	Inv ASR-092...	Bell County WCID #1	ASR Project ...	50,000.00	50,000.00
Total 53130.7 · ASR Study					50,000.00	50,000.00
Total 53130 · General Consulting					50,000.00	50,000.00
53140 · Monitor Wells Expenses						
Bill	09/13/2023	Inv 6217	Eno Scientific LLC	Inv6217	1,113.50	1,113.50
Total 53140 · Monitor Wells Expenses					1,113.50	1,113.50
Total 53100 · Clearwater Studies					51,113.50	51,113.50
53200 · Spring Flow Gage System						
53205 · Op. & Maintenance						
Bill	09/13/2023	Bill 91094363	USGS	Bill # 91094363	16,300.00	16,300.00
Total 53205 · Op. & Maintenance					16,300.00	16,300.00
Total 53200 · Spring Flow Gage System					16,300.00	16,300.00
53300 · GIS Managemet/Analytics						
53311 · Hosting - Website						
Bill	09/13/2023	Inv 20697	Engineer Austin, LLC	Inv 20697	25.00	25.00
Total 53311 · Hosting - Website					25.00	25.00
53315 · IT Network Sustainment						
Bill	09/13/2023	Inv 20697	Engineer Austin, LLC	Inv 20697	650.00	650.00
Total 53315 · IT Network Sustainment					650.00	650.00
Total 53300 · GIS Managemet/Analytics					675.00	675.00
53400 · Computer Licenses/Virus Prtctn						
Bill	09/13/2023	Inv 20697	Engineer Austin, LLC	Inv 20697	159.00	159.00
Total 53400 · Computer Licenses/Virus Prtctn					159.00	159.00
53550 · Copier/Scanner/Plotter						
Bill	09/13/2023	Inv 0196132...	Xerox	Inv 019613224	500.77	500.77
Total 53550 · Copier/Scanner/Plotter					500.77	500.77

Clearwater Underground Water Conservation Profit & Loss Detail September 2023

Type	Date	Num	Name	Memo	Amount	Balance
53600 · Educational Outreach/Marketing						
53605 · Event Cost						
Bill	09/13/2023	4H Academy	Bell County 4-H	'23/'24 Water...	1,250.00	1,250.00
Total 53605 · Event Cost					1,250.00	1,250.00
53615 · Promotional Items						
Check	09/22/2023	PromoSep23	Republic Promo, Inc	Notebooks	1,881.38	1,881.38
Total 53615 · Promotional Items					1,881.38	1,881.38
Total 53600 · Educational Outreach/Marketing					3,131.38	3,131.38
53700 · Legal						
53703 · General (rules/accountability)						
Bill	09/13/2023	Inv 97542990	Lloyd Gosselink Attorne...	Inv 97542990...	7,794.70	7,794.70
Total 53703 · General (rules/accountability)					7,794.70	7,794.70
Total 53700 · Legal					7,794.70	7,794.70
53730 · Permit Reviews						
53732 · Legal Evaluation						
Bill	09/13/2023	Inv 97542990	Mustang Creek	Mustang Creek	3,815.00	3,815.00
Bill	09/13/2023	Inv 97542990	Victory Rock Texas, LLC	Victory Rock	435.00	4,250.00
Bill	09/13/2023	Inv 97542990	Kelly Snook	Snook	580.00	4,830.00
Bill	09/13/2023	Inv 97542990	Ken Baumgardner	Baumgardner	580.00	5,410.00
Bill	09/13/2023	Inv 97542990	UMHB	UMHB	580.00	5,990.00
Bill	09/13/2023	Inv 97542990	City of Temple	City of Temple	580.00	6,570.00
Total 53732 · Legal Evaluation					6,570.00	6,570.00
Total 53730 · Permit Reviews					6,570.00	6,570.00
53790 · Vehicle Expense						
Check	09/19/2023	Cefco-Sep23	CEFCO	ACH Approv...	219.19	219.19
Total 53790 · Vehicle Expense					219.19	219.19
Total 53000 · Operating Expenses					89,835.29	89,835.29
54000 · Facility Costs						
54200 · Building Repairs/Maintenance						
Bill	09/13/2023	Inv 1017	Ramthun Painting	Inv 1017 - po...	675.00	675.00
Total 54200 · Building Repairs/Maintenance					675.00	675.00
54300 · Janitorial Service						
Bill	09/13/2023	Inv 3238-8753	Fish Window Cleaning	Inv 3238-8753	50.00	50.00
Bill	09/13/2023	Sept2023	Veronica Torres	Sept 2023	400.00	450.00
Total 54300 · Janitorial Service					450.00	450.00
54600 · Security						
Bill	09/13/2023	Inv 115876	Progressive Protection	Inv 115876	29.95	29.95
Total 54600 · Security					29.95	29.95
Total 54000 · Facility Costs					1,154.95	1,154.95
55000 · Utilities						
55400 · Phone						
Bill	09/13/2023	Inv 49097	Folkerson Communicati...	Inv 49097	203.90	203.90
Total 55400 · Phone					203.90	203.90

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10/05/23

Accrual Basis

Clearwater Underground Water Conservation
Profit & Loss Detail
September 2023

Type	Date	Num	Name	Memo	Amount	Balance
		55500 · Water/Garbage				
Bill	09/13/2023		City of Belton		160.85	160.85
		Total 55500 · Water/Garbage			160.85	160.85
		Total 55000 · Utilities			364.75	364.75
		Total Expense			120,987.13	120,987.13
		Net Ordinary Income			-111,754.07	-111,754.07
		Net Income			-111,754.07	-111,754.07

12:16 PM

10/05/23

Clearwater Underground Water Conservation
A/P Aging Detail
As of October 4, 2023

Type	Date	Num	Name	Due Date	Aging	Open Balance
Current						
Total Current						
1 - 30						
Total 1 - 30						
31 - 60						
Total 31 - 60						
61 - 90						
Total 61 - 90						
> 90						
Total > 90						
TOTAL						

Invest. Fund - Item #5

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



Summary Statement

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

Statement Period 09/01/2023 - 09/30/2023
Customer Service 1-866-TEX-POOL
Location ID 000079358

GENERAL FUND - 07935800001

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance	Average Balance
TexPool	\$582,287.27	\$0.00	-\$87,500.00	\$2,391.76	\$497,179.03	\$544,113.39
TexPool Prime	\$590,260.81	\$0.00	-\$87,500.00	\$2,531.22	\$505,292.03	\$552,096.22
Total Dollar Value	\$1,172,548.08	\$0.00	-\$175,000.00	\$4,922.98	\$1,002,471.06	

ACCOUNT TOTALS

Pool Name	Beginning Balance	Total Deposit	Total Withdrawal	Total Interest	Current Balance
TexPool	\$582,287.27	\$0.00 ✓	-\$87,500.00 ✓	\$2,391.76 ✓	\$497,179.03
TexPool Prime	\$590,260.81	\$0.00 ✓	-\$87,500.00 ✓	\$2,531.22 ✓	\$505,292.03
Total Dollar Value	\$1,172,548.08	\$0.00	-\$175,000.00	\$4,922.98	\$1,002,471.06

10/5/2023
SEC

10:32 AM

10/05/23

**Clearwater Underground Water Conservation
Reconciliation Summary
10505 · Cash - TexPool, Period Ending 09/30/2023**

	Sep 30, 23	
Beginning Balance		582,287.27
Cleared Transactions		
Checks and Payments - 2 items	-87,500.00	
Deposits and Credits - 1 item	2,391.76	
Total Cleared Transactions	-85,108.24	
Cleared Balance		<u>497,179.03</u>
Register Balance as of 09/30/2023		497,179.03
Ending Balance		497,179.03

10:31 AM

10/05/23

**Clearwater Underground Water Conservation
Reconciliation Summary**
10500 · Cash-TexPool Prime, Period Ending 09/30/2023

	Sep 30, 23	
Beginning Balance		590,260.81
Cleared Transactions		
Checks and Payments - 2 items	-87,500.00	
Deposits and Credits - 1 item	2,531.22	
Total Cleared Transactions	-84,968.78	
Cleared Balance		<u>505,292.03</u>
Register Balance as of 09/30/2023		505,292.03
Ending Balance		505,292.03

Security Ben. - Item #6

Plan Name:

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT 457 PLAN

As of **10/04/2023**

Participant Search:

Search by last name

Plan ID: **613759000**

Plan Type: **457**

Summary

Calendar

Payroll

Participants

Loans

Withdrawals

Financials

Plan Information

As of:

10/04/2023

Balances:

\$205,740.40

YTD Contributions:

\$15,878.72

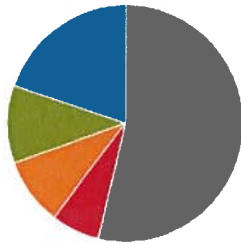
Participants

5

Plan Assets

Participation In Plan

View: **Asset Class**



Asset Class

- Large Cap
19.89%
- Small Cap
10.66%
- Mid Cap
9.21%
- Other
6.60%
- Other
53.64%

Total Balance:
\$205,740.40

Clearwater Underground Water Conservation
All Payments Issued for Security Benefit
January through September 2023

Type	Num	Date	Amount
Jan - Sep 23			
Liability Check	4734	01/30/2023	1,984.84
Liability Check	4765	03/08/2023	1,984.84
Liability Check	4800	04/07/2023	1,984.84
Liability Check	4833	05/23/2023	1,984.84
Liability Check	4863	06/13/2023	1,984.84
Liability Check	4876	06/27/2023	1,984.84
Liability Check	4919	08/09/2023	1,984.84
Liability Check	4952	09/13/2023	1,984.84
Jan - Sep 23			15,878.72