

**REGULAR BOARD MEETING
GONZALES COUNTY UNDERGROUND WATER CONSERVATION DISTRICT
MEETING OF THE BOARD OF DIRECTORS**

The Directors of the Gonzales County Underground Water Conservation District will meet in a public session immediately following the public hearing for the District's Draft Rules on August 13, 2024, scheduled at 5:30 p.m. at the Gonzales County Underground Water Conservation District Office located at 522 Saint Matthew Street, Gonzales, Texas.

Note: Members of the public wishing to comment **must** attend the meeting in-person. No participation or public comments will be allowed via video or conference call. However, any person may view or listen to the meeting via audio and video conference call. The Audio and Video Conference Opens 5 minutes before the 5:30 p.m. beginning of the meeting.

GCUWCD August 13, 2024, Public Hearing Draft Rules, and Regular Board Meeting

Aug 13, 2024, 5:30 – 7:00 PM (America/Chicago)

Please join my meeting from your computer, tablet or smartphone.

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You can also dial in using your phone.

Access Code:

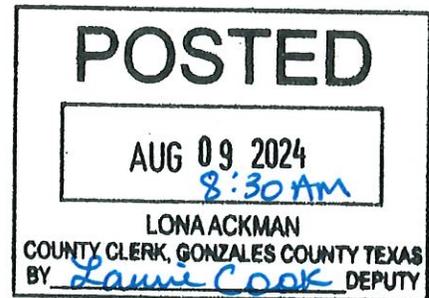
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1. Call to Order.
2. Public Comments. Limit to 3 minutes per person.
3. Consent Agenda (Note: These items may be considered and approved by one motion of the Board. Directors may request to have any consent item removed from the consent agenda for consideration and possible action as a separate agenda item):
 - a. Approval of minutes of July 09, 2024, Regular Board Meeting.
 - b. Approval of the Financial Report.
 - c. Approval of the District's bills to be paid.
 - d. Approval of the Mitigation Fund bills to be paid.
 - e. Approval of District Manager, Administrative Staff, Board Member, Field Technician, Mitigation Manager Expenses.
 - f. Approval of Manager's Report (monthly report, transporter usage, drought index).
 - g. Approval of Well Mitigation Manager's Report (well mitigation progress).
 - h. Approval of Field Technician Report (monthly report).
4. Discuss and possibly take action on any item removed from Consent Agenda.
5. Discuss and possibly take action on Receipt of the Certification of 2023 Appraisal Rolls for Gonzales and Caldwell Counties.
6. Discuss and possibly take action on revisions of the District's fiscal year 2023-2024 budget.
7. Executive session pursuant to §551.074 Government Code for discussion of personnel matters.
8. Discussion and possibly take action on the District's fiscal year 2024-2025 budget.
9. Discuss and possibly take action on setting Proposed Tax Rate for the District.
10. Discuss and possibly take action on the Western Mitigation Fund fiscal year 2024.2025 budget.
11. Discuss and possibly take action on the Eastern Mitigation Fund fiscal year 2024.2025 budget.
12. Discuss and possibly take action on renewal of CD #8549 at Sage Capital Bank expiring on August 14, 2024.
13. Discuss and possibly take action on adopting the GCUWCD draft rules.
14. Discuss and take action on a permit renewal for an irrigation well in the Carrizo Aquifer for well owners Ms. Sally Ploeger, Mr. Mark Ploeger, and Mrs. Mary Ann Menning.
15. Discuss and take action on a permit renewal for Schertz-Seguin Local Government Corporation for Carrizo wells #1-12.
16. Discuss and possibly take action on a Bank Resolution to update bank signatures.
17. Discuss and take action on a resolution adopting the revised Management Plan.

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18. Presentation of legislative/legal updates from legal counsel.
19. Discussion of other items of interest by the Board and direction to management based on the items set forth above.
20. Adjourn.

The above agenda schedule represents an estimate of the order for the indicated items and is subject to change at any time. These public meetings are available to all persons regardless of disability. If you require special assistance to attend the meeting, please call 830.672.1047 at least 24 hours in advance of the meeting to coordinate any special physical access arrangements.

At any time during the meeting and in compliance with the Texas Open Meetings Act, Chapter 551, Government Code, Vernon's Texas Codes, Annotated, the Gonzales County Underground Water Conservation District Board may meet in executive session on any of the above agenda items or other lawful items for consultation concerning attorney-client matters (§ 551.071); deliberation regarding real property (§ 551.072); deliberation regarding prospective gift (§ 551.073); personnel matters (§ 551.074); and deliberation regarding security devices (§ 551.076). Any subject discussed in executive session may be subject to action during an open meeting.

POSTED THIS THE 9th DAY OF AUGUST 2024 AT _____ O'CLOCK by _____.

Gonzales County Underground Water Conservation District
Minutes of the Board of Directors
July 09, 2024
Board Meeting

Call to Order

The regular meeting of the Board of Directors of the Gonzales County Underground Water Conservation District (the District) was called to order at 5:31 pm. Present for the meeting were directors: Mr. Michael St. John, Mr. Barry Miller, Mr. Glenn Glass, and Mr. Bruce Tieken. Mr. Mark Ainsworth was not in attendance. Also present for the meeting was GCUWCD General Manager Ms. Laura Martin, and legal counsel Gregory Ellis. Other Attendees included: (See Attached List)

Public Comments. Limit to 3 minutes per person

Ms. Ted Boriack, landowner and Ms. Sally Ploeger, landowner, made public comments. A recording of the board meeting and comments received are filed at the District office and on the District website.

Consent Agenda (Note: These items may be considered and approved by one motion of the Board. Directors may request to have any consent item removed from the consent agenda for consideration and possible action as a separate agenda item):

Approval of minutes of June 11, 2024, Regular Board Meeting.

Approval of the Financial Report.

Approval of the District's bills to be paid.

Approval of the Mitigation Fund bills to be paid.

Approval of District Manager, Administrative Staff, Board Member, Field Technician, and Mitigation Manager Expenses.

Approval of Manager's Report (monthly report, transporter usage, drought index).

Approval of Well Mitigation Manager's Report (well mitigation progress).

Approval of Field Technician's Report (well registrations, water levels, water quality).

The Board of Directors acted on the Consent Agenda; Mr. Barry Miller made a motion to approve the Consent Agenda as presented with the removal of Item C (District Bills to be Paid) for further discussion. Mr. Michael St. John seconded the motion. The motion passed unanimously.

Discuss and possibly take action on any item removed from Consent Agenda.

A motion was made by Mr. Michael St. John to approve the Consent Agenda with the exception to remove and correct the District's Bills to be Paid. Mr. Glenn Glass seconded the motion. The motion passed unanimously.

Discuss and possibly take action on the District's June water level report.

Water level measurements for June 2024 were discussed with the Board of Directors and General Manager. No action necessary.

Discuss and take action on setting a date for a Public Hearing for Rule Changes.

A motion was made by Mr. Miller to post notice for a Public Hearing for Rule Changes and a copy of the Draft Rules on July 23, 2024, and the hearing will take place before the 5:30 pm Regular Board Meeting on August 13, 2024. Mr. Glass seconded the motion. The motion passed unanimously.

Discuss and take action on a resolution adopting the revised Management Plan.

No action taken.

Presentation of legislative/legal updates from legal counsel.

Greg Ellis discussed Litigation and Legislative changes.

Discussion of other items of interest by the board and direction to management based on the items set forth above.

No action taken.

Adjourn

A motion was made by Mr. Miller to adjourn the meeting, and Mr. St. John seconded the motion. The motion passed unanimously. The meeting adjourned at 6:13 p.m.

Approved By:

August 13, 2024

HS

**Gonzales County Underground Water Conservation District
Investment Report
August 13, 2024**

CD Information - District Funds							
Account	Place	Purchase Date	Purchase Value	Interest Rate	Maturity Date	As of	Amount
CD #11	Sage Capital Bank	8/4/2023	\$152,818.77	5.15%	2/4/2025	7/31/2024	\$179,869.14
CD #365	Randolph Brooks FCU	3/28/2023	\$271,523.86	4.50%	9/28/2024	7/31/2024	\$271,589.47
CD #49	Sage Capital Bank	8/14/2023	\$250,000.00	5.15%	8/14/2024	7/31/2024	\$281,862.94
Total CD's to Date							\$733,321.55
Market Comparisons							
	Tex Pool			5.32%		8/2/2024	
	6 Mo. Treasury Yield			4.91%		8/2/2024	

Banking Information - District Funds			
Account	Place	As of	Amount
#59 Money Market	Sage Capital Bank	7/31/2024	\$1,443,447.23
#61 Operating	Sage Capital Bank	7/31/2024	\$47,009.52
#356 Savings	Randolph Brooks	7/31/2024	\$1.00
Total Cash to Date			\$1,490,457.75

Banking Information - Western Mitigation Fund			
Account	Place	As of	Amount
#35 Money Market	Sage Capital Bank	7/31/2024	\$164,837.38
#70 Operating	Sage Capital Bank	7/31/2024	\$2,132.93
Total Cash to Date			\$166,970.31

Banking Information - Eastern Mitigation Fund			
Account	Place	As of	Amount
#64 Money Market	Sage Capital Bank	7/31/2024	\$280,466.96
#98 Operating	Sage Capital Bank	7/31/2024	\$2,134.03
Total Cash to Date			\$282,600.99

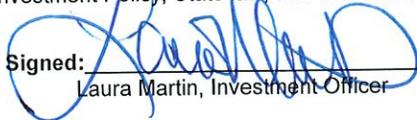
Weighted Average Maturity (WAM) \$2,673,350.60

Using the Current Date and Maturity Date: Weighted Average Maturity (WAM) =

The overall sum of each security's par amount multiplied by its number of days to maturity, divided by the total of all investments.

Security Description	Investment Amount	CD Start Date	Reprting Period Date	Mat. Date	Mat. in Days (DTM)	WAM	CD Term
Sage Capital CD #11	\$179,869.14	8/4/2023	7/31/2024	2/4/2025	188	46.113	18 mo
Randolph Brooks CD #365	\$271,589.47	3/28/2023	7/31/2024	9/28/2024	59	21.851	18 mo
Sage Capital CD #49	\$281,862.94	8/14/2023	7/31/2024	8/14/2024	14	5.381	12 mo
CD Total	\$733,321.55					73.345	
#59 Money Market	\$1,443,447.23				1	0.744	
#61 Operating	\$47,009.52				1	0.024	
#365 Savings	\$1.00				1	0.000	
#35 Money Market	\$164,837.38				1	0.085	
#70 Operating	\$2,132.93				1	0.001	
#64 Money Market	\$280,466.96				1	0.145	
#98 Operating	\$2,134.03				1	0.001	
Fund Total	\$1,940,029.05					1.000	
Grand Totals	\$2,673,350.60					WAM 74.345	

The portfolio of the Gonzales County Underground Water Conservation District is believed to be in compliance with the District's Board approved Investment Policy, State law, and the Investment Strategy.

Signed: 
Laura Martin, Investment Officer

Dated: 08/07/2024

GCUWCD BILLS TO BE PAID**August 13, 2024**

GVTC (Local & Long Distance & Internet)- Paid	\$279.23
City of Gonzales (Utilities)- Paid	\$253.67
United States Treasury(IRS Payment)	\$706.08
Ricoh (Copier Rental)- Paid	\$217.75
State Office of Administrative Hearings (June-SOAH Fees)- Paid	\$7,328.48
United States Postal Service (Postage)- Paid	\$164.41
Walmart (Office Supplies)- Paid	\$127.70
DuBose Insurance Agency(Ainsworth, M. CNA Surety Ins. Renewal)	\$92.50
Dubose Insurance Agency (renew policy for employee dishonesty)	\$100.00
GoToMeeting (Annual Telephone Charge Fee)- Paid	\$144.00
GoToMeeting (June Monthly Telephone Charge)- Paid	\$2.00
GoToMeeting (July Monthly Telephone Charge)- Paid	\$1.92
HAR Service (Central A.C. Repair: Water Pump Replacement)- Paid	\$589.46
Daniel B. Stephens & Associates, Inc. (GBRA Permit Amendment Review & Expert Testimony-February)- Paid	\$825.00
Daniel B. Stephens & Associates, Inc. (GBRA Permit Amendment Review & Expert Testimony-June)	\$12,480.41
Coastol Office Solutions (office supplies)	\$57.01
TWCA (Annual Memebership)- Paid	\$454.00
Synergisdic, LLC (IT Services)	\$802.00
Synergisdic, LLC (onsite network support)	\$375.00
Forestry Suppliers, Inc. (field technician supplies)- Paid	\$18.48
HACH (field technician supplies)- Paid	\$109.84
GM Ellis Law Firm PC (Legal Counsel January 2024-March 2024)	\$17,728.52
GM Ellis Law Firm PC (Legal Counsel April 2024-June 2024)	\$6,888.44
McElory Sullivan Miller & Weber LLP (SOAH Hearing Attorney)	\$7,824.83
Amazon (new speaker/microphone for meetings)- Paid	\$148.28
TOTAL	\$57,719.01

Gonzales County Underground Water Conservation District Expense Report

Laura M. Martin

Nature of Trip/Date	From	To	Beginning Mileage	Ending Mileage	Total Miles
					0
					0
					0
					0
				Total Miles	0
				Current Rate X	0.67
			Mileage X Rate	Subtotal	\$0.00
Phone Expense					\$70.00
Period Covered July 1-31, 2024				Total Due	\$70.00
Approved By:					
Date: August 13, 2024					

**Gonzales County Underground Water Conservation District
Manager's Report
July 2024**

On July 9th, I met with members of the Rules Committee to discuss draft rules.

On July 23rd, I met with members of the Rules Committee to discuss draft rules and desired future conditions.

On July 29th I met with panel members of the Texas Alliance of Groundwater District Summit panel presentation to discuss the upcoming panel presentation on Emerging Management Issues for Large-scale Production Permits. An article from the Texas Water Journal is attached.

AQUA's June production was about 6.23 ac-ft which is about 4.65% of the monthly allowable production.

CRWA's July production was about 646.95 ac-ft which is about 93.3% of the monthly allowable production.

GBRA's July production was 59.66 ac-ft which is 4.77% of the monthly allowable production.

SAWS July production was about 1,046.84 ac-ft which is about 107.48% of the monthly allowable production.

SSLGC's July production was about 1,176.58 ac-ft which is about 72.94% of the monthly allowable production.

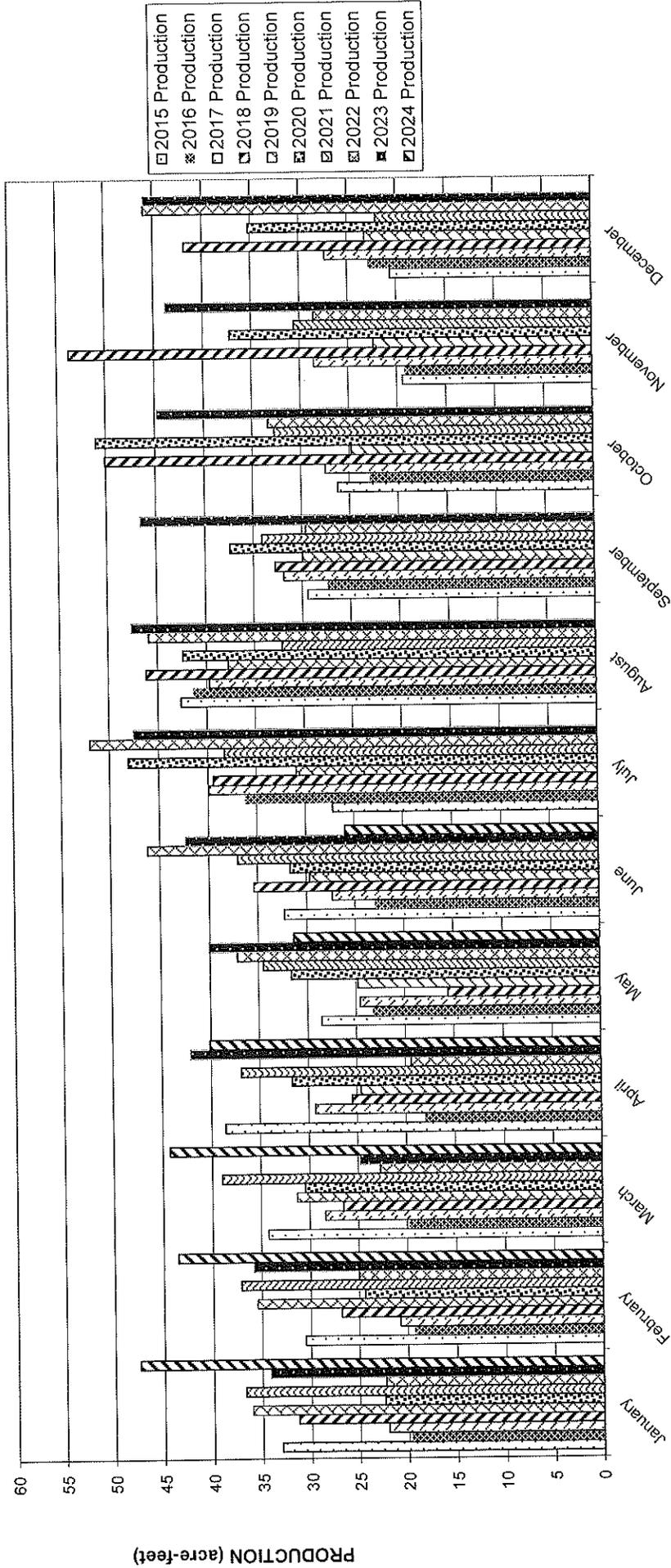
The Palmer Drought Index, as of July 30, 2024, indicates that the District is currently under no drought conditions. The latest drought map shows overall improvement in drought conditions in South Central Texas in the week of August 08, 2024.

AQUA Water Supply Corporation
Meter Reading - Usage
2024

Date	F255		F256		Meter	Transported	Meter	Transported	Hinton Well	
	Meter	Delhi #1 Usage	Delhi #2 Usage	Delhi #2 Usage					Usage	Transported
January	761,383,700	7,193.70	6,411.62	954,740,000	8,268.00	7,369.12	0.00	0.00	0.00	\$ 344.52
February	767,934,700	6,551.00	5,806.03	962,374,000	7,634.00	6,765.88	0.00	0.00	0.00	\$ 314.30
March	774,586,700	6,652.00	5,953.35	970,151,000	7,777.00	6,960.19	0.00	0.00	0.00	\$ 322.84
April	780,803,000	6,216.30	5,478.98	977,004,000	6,853.00	6,040.16	0.00	0.00	0.00	\$ 287.98
May	785,164,100	4,361.10	3,197.66	982,894,000	5,860.00	4,296.68	0.00	0.00	0.00	\$ 187.36
June	786,047,900	877.80	747.59	990,452,000	7,588.00	6,462.41	0.00	0.00	0.00	\$ 180.25
July										
August										
September										
October										
November										
December										
Total Gallons*		31,852			43,980				0	
Total AC/FT		97.75			134.97				0.00	
Current Month Production in AC/FT				25.98						
Percentage of monthly allowable for current month					6.23					
Total AC/FT for year		232.72					4.65			Total Dollars \$1,637.24

*gallons in thousands

AQUA Monthly Production



June 2024

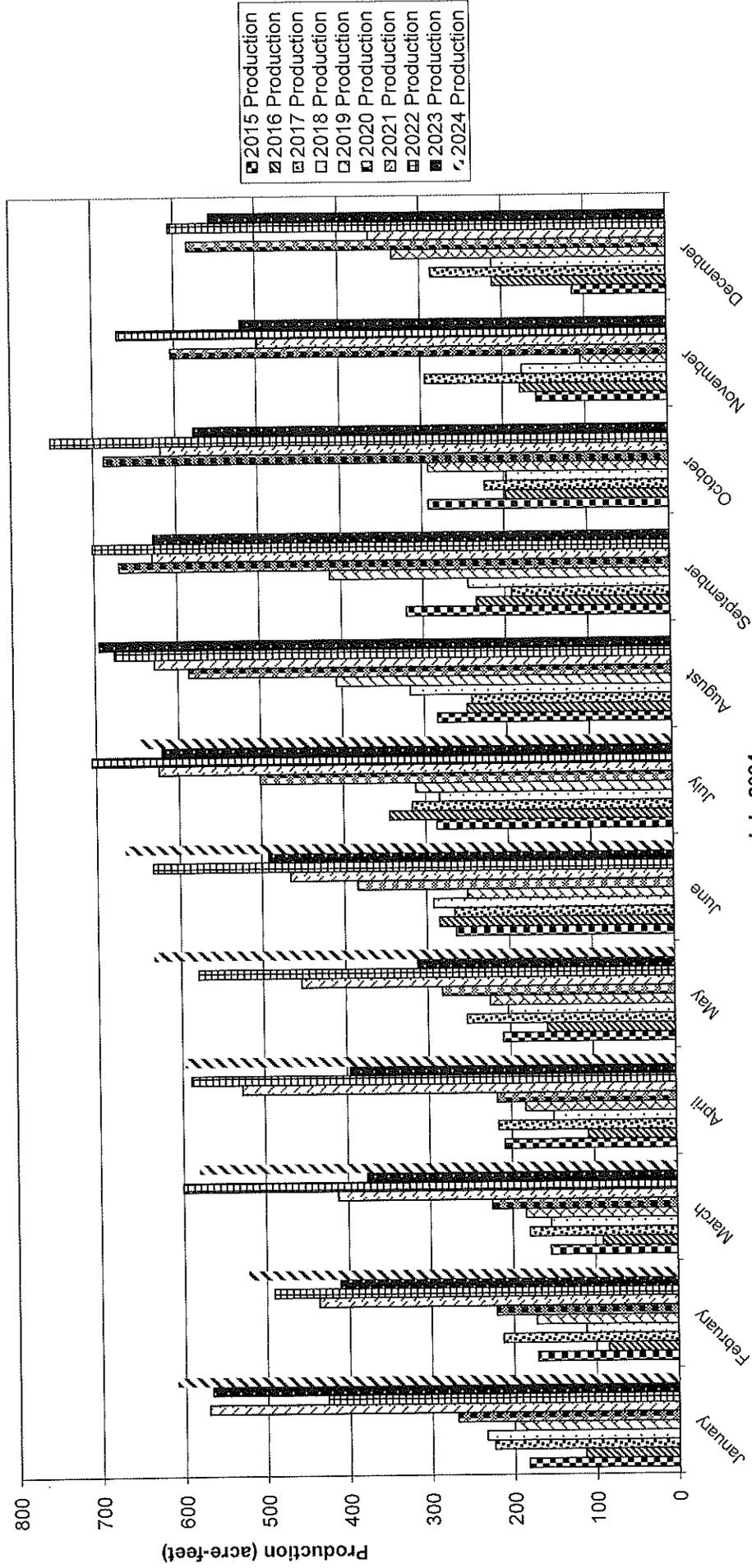
**Canyon Regional Water Authority
Wells Ranch Water Meter Reading - Usage**

2024

Date	P030 Well #12 Bultrap Well		P029 Well #11 Coastal Field Well		P028 Well #9 Camp House Well		P027 Well #1 Tommy's Well		P086 Well #8 Chicken House		L188 Well #5 Littlefield		L189 Well #13 Bond West		L190 Well #14 Christian West		L191 Well #15 Bond East		L192 Well #16 Christian East		
	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	
Jan	1,344,354	14,161	1,565,444	16,816	2,142,729	19,144	1,574,167	15,532	776,335	19,491	1,120,341	21,564	947,830	21,373	1,026,863	19,733	1,693,983	37,103	501,288	13,906	
Feb	1,356,417	12,063	1,579,822	14,378	2,159,080	16,351	1,589,437	15,270	792,867	16,532	1,138,613	18,272	965,583	17,753	1,043,922	17,059	1,725,165	31,182	512,634	11,346	
March	1,370,265	13,848	1,595,892	16,070	2,177,400	18,320	1,605,300	15,863	811,135	18,268	1,158,615	20,002	985,719	20,136	1,063,248	19,326	1,760,005	34,840	525,158	12,524	
April	1,384,411	14,146	1,611,866	15,974	2,195,686	18,286	1,621,301	16,001	829,121	17,986	1,178,359	19,744	1,006,457	20,738	1,084,196	20,948	1,797,787	37,782	537,782	12,624	
May	1,398,970	14,559	1,629,108	17,242	2,215,313	19,627	1,638,443	17,142	848,866	19,745	1,197,101	18,742	1,027,884	21,427	1,108,715	24,519	1,836,559	38,772	552,253	14,471	
June	1,414,454	15,484	1,647,210	18,102	2,236,176	20,863	1,655,980	17,537	869,937	21,071	1,219,433	22,332	1,050,315	22,431	1,131,781	23,066	1,877,316	40,757	567,752	15,499	
July	1,429,582	15,128	1,665,102	17,892	2,256,249	20,073	1,673,703	17,723	890,382	20,445	1,242,492	23,059	1,072,724	22,409	1,155,128	23,347	1,916,362	39,046	579,438	11,686	
Aug																					
Sept																					
Oct																					
Nov																					
Dec																					
Total Gallons*	99389		116474		132664		116474		115068		146267		147998		147998		259482		92056		
Total AC/FT	305.01		357.45		407.13		357.45		353.13		448.88		441.05		441.05		796.32		282.51		
Current Month Production in AC/FT	645.95		93.30		Percentage of yearly production		51.14														
Total AC/FT for yr	4255.48																				

* gallons in thousands

CRWA Monthly Production

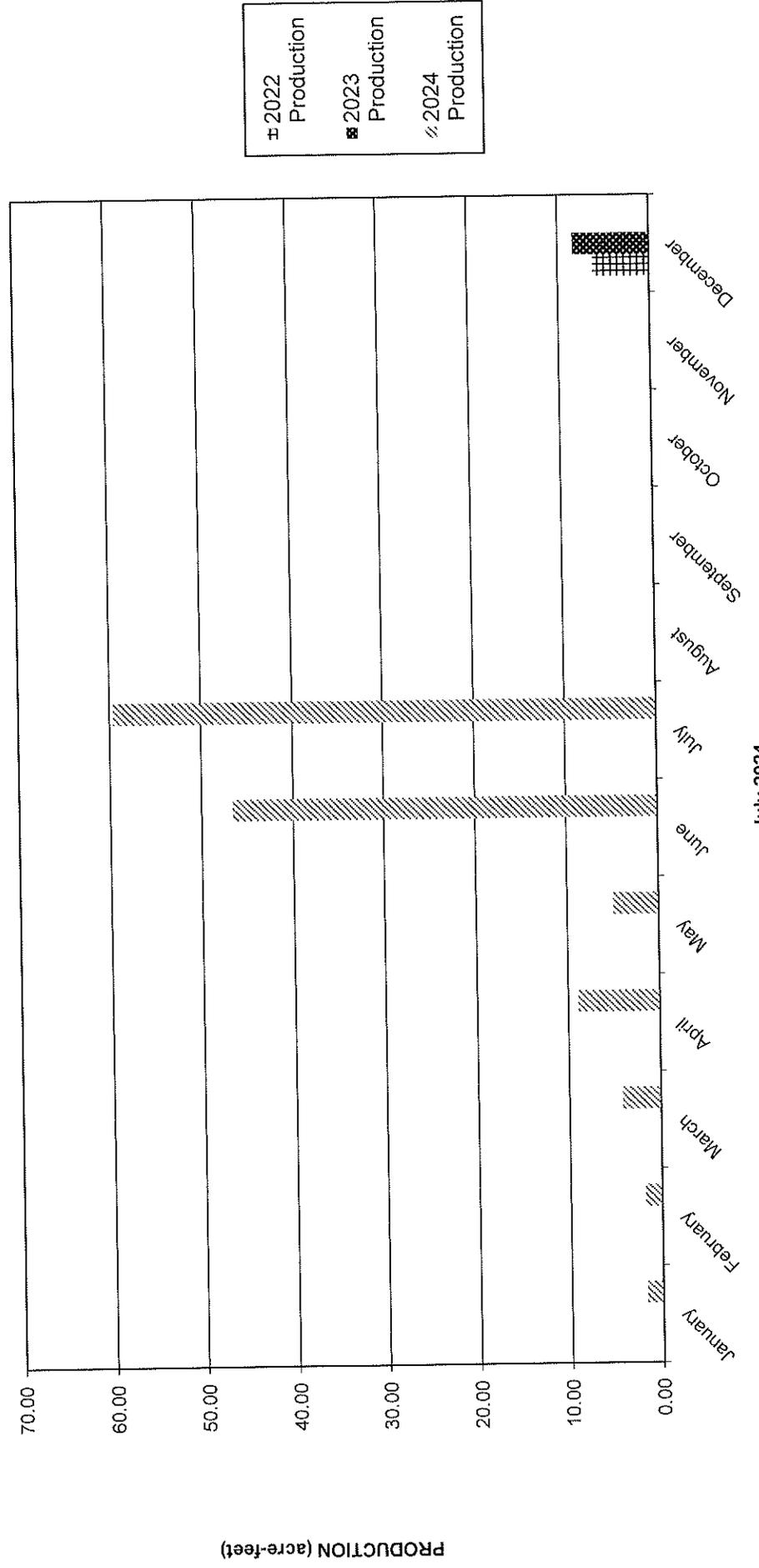


Gudalupe-Blanco River Authority
Meter Reading - Usage
2024

Date	P059 Well #1		P060 Well #2		P061 Well #3		P062 Well #4		P063 Well #5		P064 Well #6		P065 Well #7	
	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage
Jan	-	0	-	0	-	0	-	0	-	0	-	0	-	0
Feb	-	587	-	0	-	0	-	0	-	0	-	0	-	0
Mar	-	0	-	0	-	0	-	643	-	0	-	0	-	704
Apr	-	653	-	0	-	0	-	653	-	0	-	725	-	860
May	-	50	-	135	-	0	-	50	-	1,268	-	50	-	50
June	-	2,737	-	962	-	3,298	-	1,298	-	3,080	-	1,454	-	2,347
July	-	1,767	-	1,546	-	1,962	-	966	-	3,805	-	2,970	-	6,423
Aug														
Sept														
Oct														
Nov														
Dec														
Total Gallons*		5,794		2,643		5,260		3,610		8,153		5,199		10,954
Total ac/ft		17.78		8.11		16.14		11.08		25.02		15.95		33.62
Current Mo. Production in ac/ft				59.66										
% of monthly allowable for current mo.														
Total ac/ft for yr		127.71												
% of prod. for year														0.85

gallons in thousands

GBRA Monthly Production



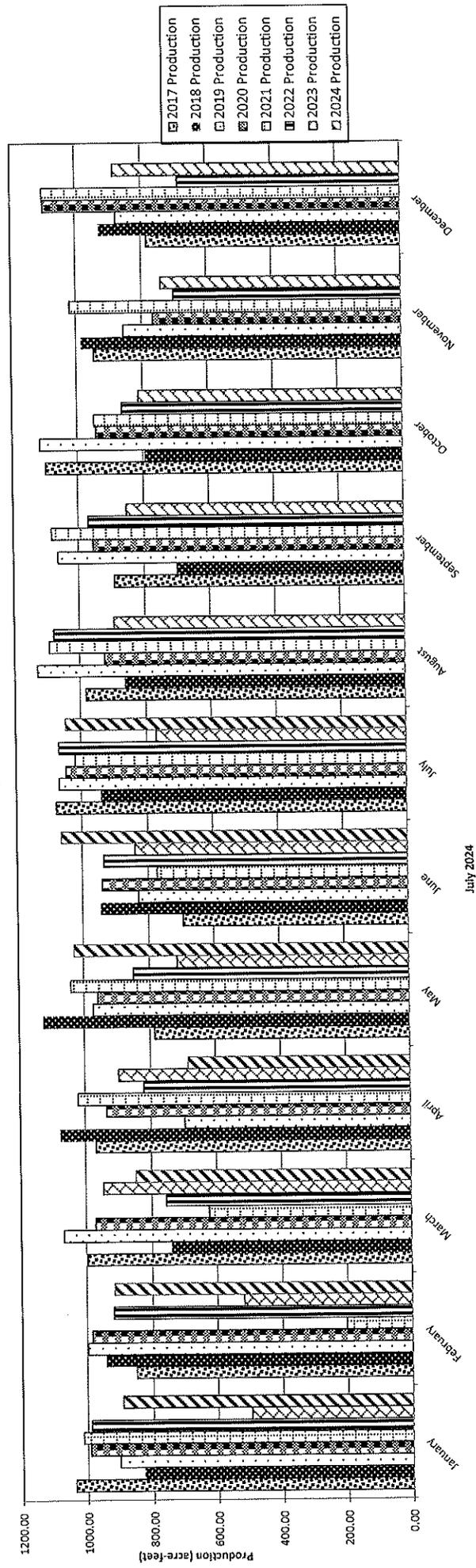
▨ 2022 Production
▩ 2023 Production
▤ 2024 Production

San Antonio Water System
Meter Reading - Usage
2024

Date	P036 Well WG-2		P039 Well WG-5		P040 Well WG-6		P041 Well WG-7		P042 Well WG-8		P043 Well WG-9		P044 Well WG-10		P047 Well WG-14		P048 Well WG-15		Fees	
	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage		B/W
Jan	2,987,811	46,420	3,080,151	53,775	4,328,423	0	528,455	29,742	4,235,138	276,716	59,492	3,045,050	54,354	4,845,916	3	3,525,513	46,907	6594.7	\$7,101.03	
Feb	3,044,510	56,699	3,132,036	51,885	4,328,540	117	549,661	21,206	4,235,138	330,598	53,882	3,092,964	47,915	4,658,128	12,212	3,579,754	54,240	6,079	\$7,301.94	
Mar	3,108,674	62,165	3,169,429	37,392	4,328,544	4	549,661	0	4,235,387	388,804	58,206	3,112,321	19,357	4,703,000	44,872	3,693,864	54,110	5,717	\$6,765.94	
Apr	3,171,504	64,830	3,185,707	16,379	4,328,559	14	549,661	0	4,235,556	448,620	59,816	3,134,078	21,756	4,703,044	45	3,693,788	59,924	5,037	\$5,447.41	
May	3,328,351	56,847	3,239,564	53,747	4,357,699	29,141	549,661	0	4,270,177	501,751	53,131	3,182,637	48,559	4,733,829	30,785	3,722,233	28,445	7,050	\$8,205.66	
June	3,288,524	60,173	3,293,994	54,440	4,396,075	38,375	549,661	0	5,415,476	566,679	54,927	3,199,184	16,547	4,762,979	41,522	3,757,866	35,633	6,991	\$8,498.14	
July	3,311,417	22,893	3,351,474	57,480	4,437,406	41,331	549,873	212	4,341,302	614,509	57,830	3,229,901	30,718	4,810,229	47,250	3,815,441	57,575	6,829	\$8,357.15	
Aug																				
Sept																				
Oct																				
Nov																				
Dec																				
Total Gallons*	370,026		325,097	325,097	108,382	108,382	51,160	106,168	397,225	176,689	239,206	176,689	338,835	1033.71	338,835	2,111,388				
Total acft	1135.57		997.69	997.69	334.45	334.45	157.00	325.82	1219.04	542.24	734.09	542.24	1033.71	1033.71	1033.71	6,479.61				
Current Month Production in ac/ft	1046.84																			
% of monthly allowable for current month																				
Total acft for year	6479.61		107.48	% of prod. for year	55.44															
Total Dollars																				\$51,677.27

gallons in thousands

SAWS Monthly Production



Schertz-Seguin Local Government Corporation
 Meter Reading - Usage
 2024

Date	P007 Well #1		P008 Well #2		P009 Well #3		P010 Well #4		P011 Well #5		P012 Well #6		P016 Well #7		P017 Well #8		P031 Well #9		P032 Well #10		P033 Well #11		P034 Well #12		Fees	
	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage	Meter	Usage		B/W
Jan	890,980	16,920	287,534	0	836,744	43,511	365,702	35,486	287,572	4,309	541,090	36,977	331,250	7,043	611,391	43,064	2,898,556	43,975	2,348,304	43,703	3,151,746	0	4,557,111	74,129	7922	\$8,530.10
Feb	891,016	36	287,534	0	882,614	45,870	379,481	13,779	287,672	0	570,271	29,181	354,771	23,521	660,041	48,650	2,947,884	49,328	2,369,601	20,297	3,151,746	0	4,619,306	62,195	5,971	\$7,172.15
Mar	891,052	36	287,534	0	926,049	43,435	419,583	40,102	295,143	7,471	587,068	16,797	402,269	47,498	708,379	48,338	2,992,112	44,228	2,397,066	27,465	3,143,676	1,606	4,668,180	48,874	6,741	\$7,977.73
Apr	897,100	6,048	287,534	0	987,437	41,388	433,137	13,554	340,512	45,369	630,027	42,959	452,372	50,103	747,217	38,838	3,040,940	48,828	2,418,947	21,881	3,148,242	4,566	4,726,960	58,760	8,412	\$9,097.55
May	921,436	24,336	287,534	0	13,413	45,976	436,881	3,744	374,892	34,380	683,942	53,915	498,343	45,971	792,125	44,908	3,105,704	64,764	2,461,419	42,472	3,153,357	11,115	4,737,141	10,181	8,027	\$9,343.38
June	973,276	51,840	287,534	0	61,061	47,648	438,897	2,016	377,107	2,215	736,213	52,271	547,471	49,128	843,514	51,389	3,174,714	69,010	2,511,365	49,946	3,185,265	25,908	4,737,141	0	8,088	\$9,832.08
July	1,026,376	53,100	287,534	0	108,276	47,215	438,897	0	373,227	2,120	788,515	52,302	598,169	50,698	879,170	35,656	3,235,742	61,028	2,549,233	37,868	3,228,668	43,403	4,737,141	0	7,675	\$9,392.88
Aug																										
Sept																										
Oct																										
Nov																										
Dec																										
Total Gallons*	152,316		0		315,043		108,691		95,864		284,402		273,962		310,843		381,161		243,632		86,598		254,158		2,506,670	
Total acft	467.44		0.00		966.93		333.56		294.20		872.80		840.76		953.94		1169.74		747.68		265.76		779.98		7692.69	
Current Mo. Production in acft	1176.58				72.94																					
% of monthly allowable for current mo.					39.73																					
Total acft for yr	7592.69																									
Total Dollars																										\$61,345.85

gallons in thousands

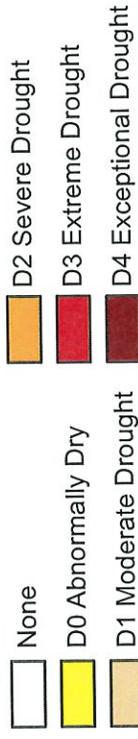
U.S. Drought Monitor Texas

July 30, 2024
(Released Thursday, Aug. 1, 2024)
Valid 8 a.m. EDT

Drought Conditions (Percent Area)

	None	D0-D4	D1-D4	D2-D4	D3-D4	D4
Current	58.15	41.85	20.39	11.88	3.36	0.30
Last Week <i>07-23-2024</i>	57.12	42.88	21.26	12.79	3.41	0.30
3 Months Ago <i>04-30-2024</i>	52.78	47.22	27.41	13.40	2.05	0.00
Start of Calendar Year <i>01-02-2024</i>	39.60	60.40	39.47	17.78	5.68	0.68
Start of Water Year <i>09-26-2023</i>	3.03	96.97	80.64	59.66	38.06	12.68
One Year Ago <i>08-01-2023</i>	21.20	78.80	52.09	19.26	4.81	1.06

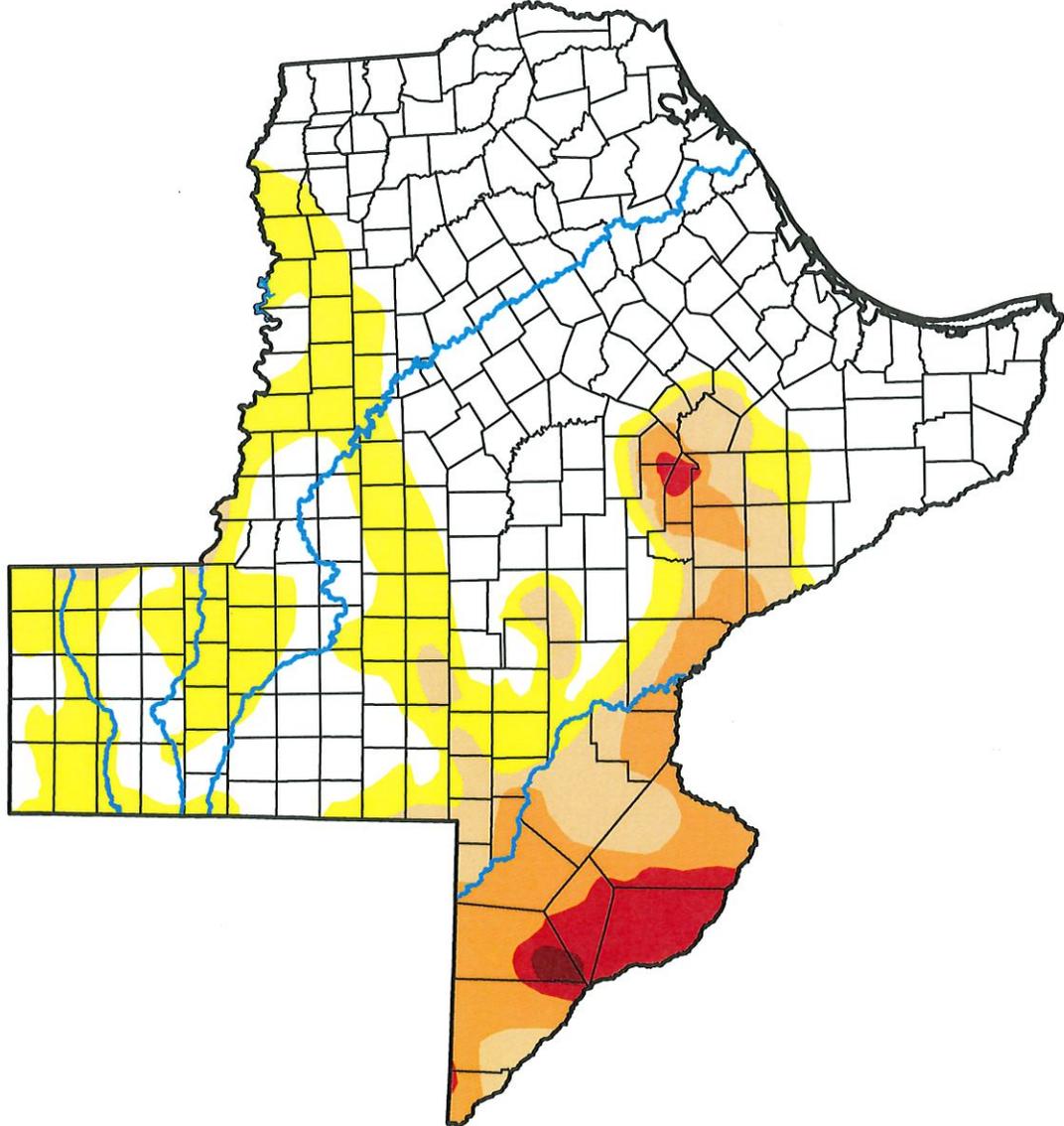
Intensity:



The Drought Monitor focuses on broad-scale conditions. Local conditions may vary. For more information on the Drought Monitor, go to <https://droughtmonitor.unl.edu/About.aspx>

Author:

Lindsay Johnson
National Drought Mitigation Center



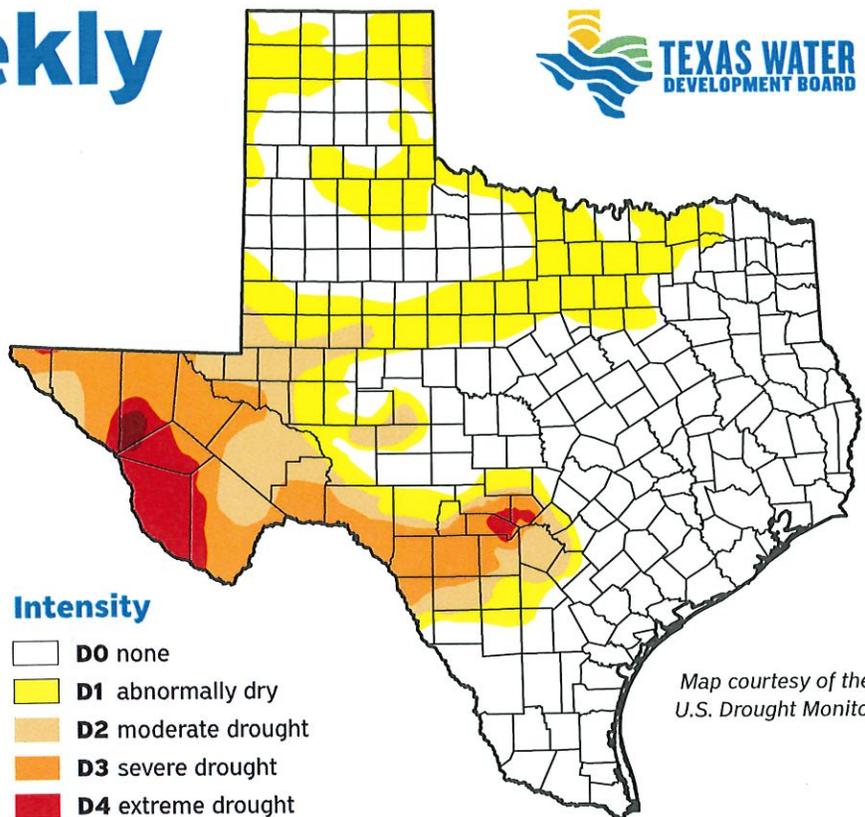
Water Weekly

For the week of 07/29/24



Water conditions

The latest drought map for conditions as of July 23 shows improvement in large areas of Central Texas and scattered areas of both improvement and degradation in the Panhandle and West Texas. Overall, the area of the state impacted by drought fell to its smallest extent since mid-February.



Intensity

- D0** none
- D1** abnormally dry
- D2** moderate drought
- D3** severe drought
- D4** extreme drought
- D5** exceptional drought

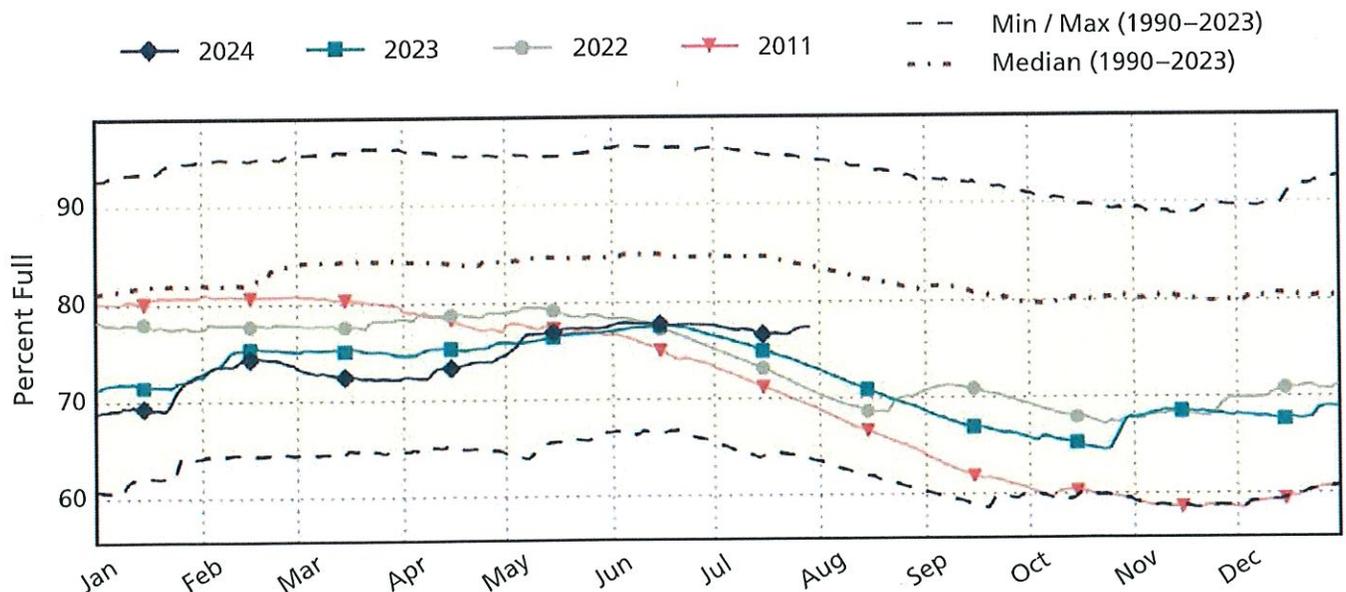
Map courtesy of the U.S. Drought Monitor

Drought conditions

- 21%** now
- 25%** a week ago
- 28%** three months ago
- 49%** a year ago

Statewide reservoir storage

Statewide water supply storage usually declines during July. This year, cooler and wetter than normal conditions have allowed us to maintain storage at about 77 percent of capacity. That's four percentage points above last year, but still more than six percentage points lower than normal for this time of year.



TWDB chart

By Dr. Mark Wentzel, Hydrologist, Office of Water Science and Conservation

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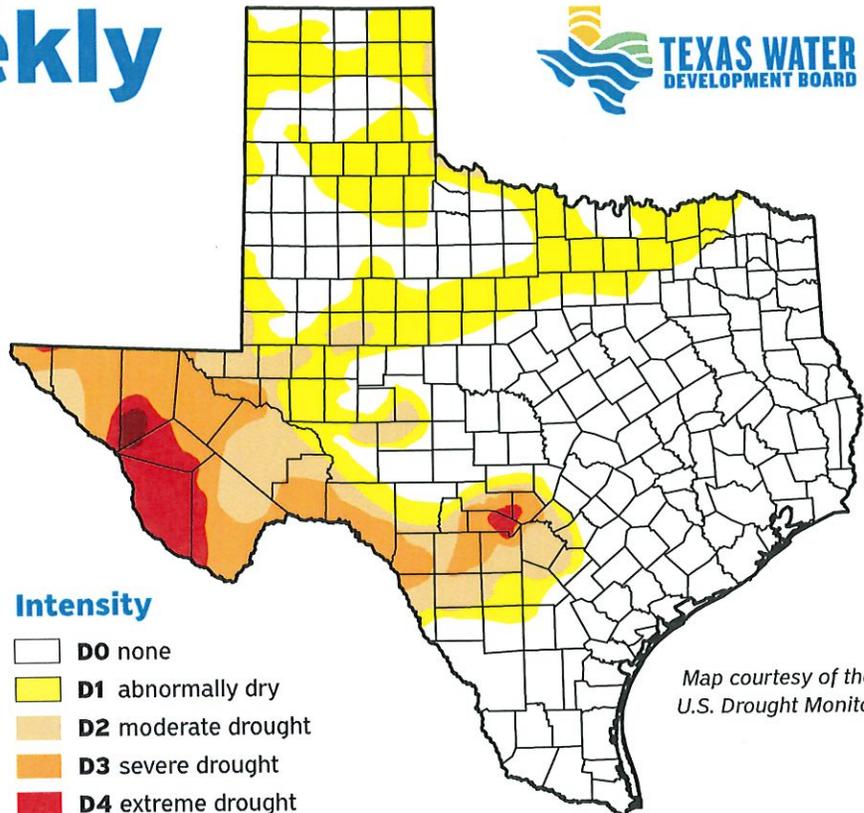
Water Weekly

For the week of 08/05/24



Water conditions

The latest drought map for conditions as of July 30 shows improvements in Central Texas and a mix of improvements and degradations in the Panhandle and North Texas. Overall, drought contracted one percentage point and now covers one-fifth of the state, its smallest extent since October 2021.



Map courtesy of the U.S. Drought Monitor

Drought conditions

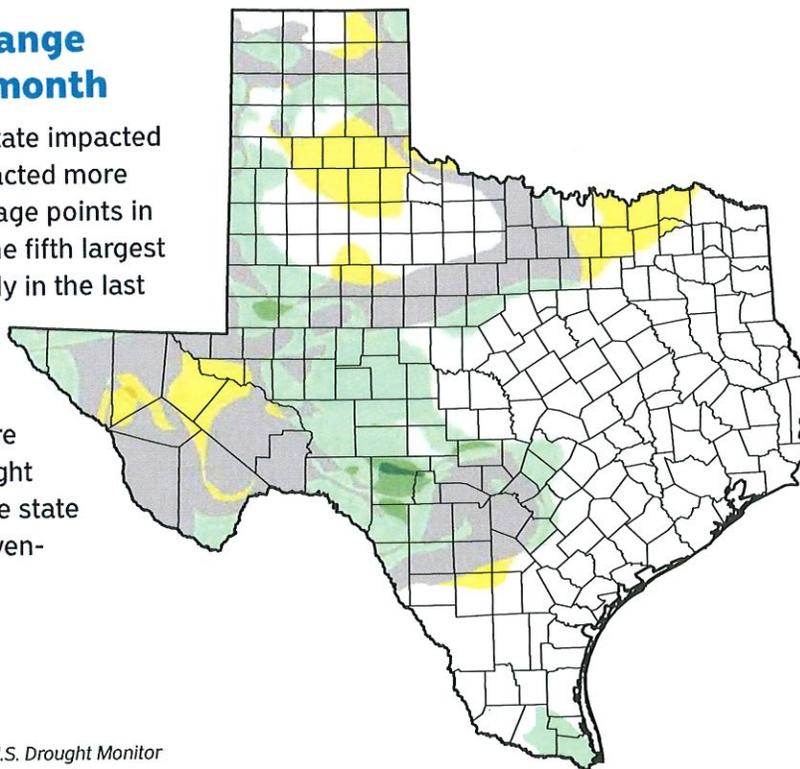
- 20% now
- 21% a week ago
- 27% three months ago
- 52% a year ago

Intensity

- D0 none
- D1 abnormally dry
- D2 moderate drought
- D3 severe drought
- D4 extreme drought
- D5 exceptional drought

Drought change in the last month

The area of the state impacted by drought contracted more than five percentage points in the last month, the fifth largest contraction in July in the last 25 years. But drought intensified in West Texas, where exceptional drought re-emerged in the state after a nearly seven-month absence.



Key

- 5 Class Degradation
- 4 Class Degradation
- 3 Class Degradation
- 2 Class Degradation
- 1 Class Degradation
- No Change
- 1 Class Improvement
- 2 Class Improvement
- 3 Class Improvement
- 4 Class Improvement
- 5 Class Improvement

Map courtesy of the U.S. Drought Monitor

By Dr. Mark Wentzel, Hydrologist, Office of Water Science and Conservation

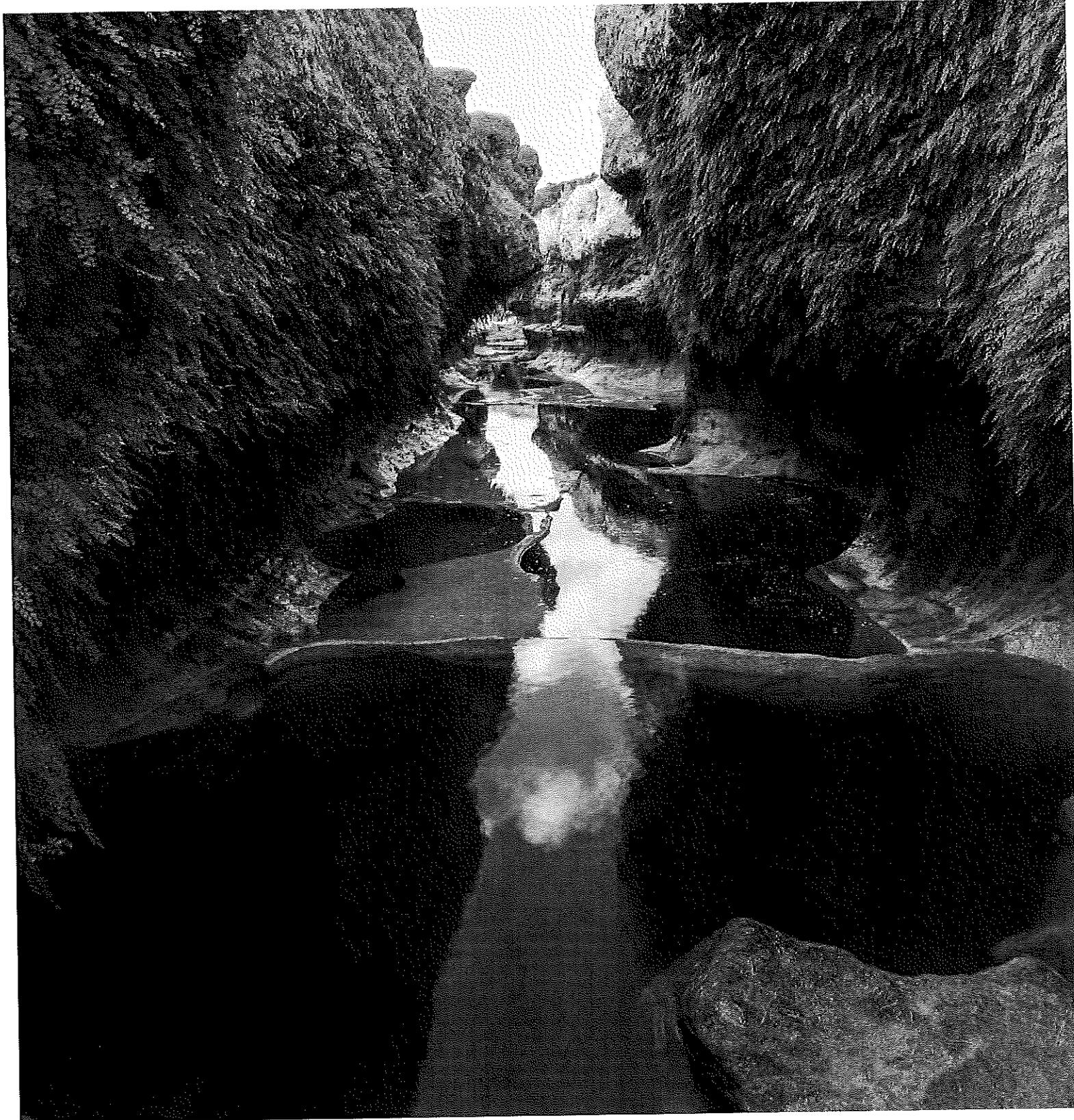
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The Narrows on the Blanco River.

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Case Study of Groundwater Management Issues at the Forefront of Large-scale Production from a Confined Aquifer: The Vista Ridge Project

Steven C. Young^{1*}, Carlos Rubinstein², and Russell Johnson³

Abstract: Continuing population growth, increasing demands for water, and declining water availability are statewide water concerns in Texas. The development and movement of water from where it is located to where it is needed entails benefits to the receiving area and concerns for the area of origin. The Vista Ridge Project serves as an on-point example and case study of issues that will be revisited with future large water projects across Texas. Water level declines in existing wells caused by production from the Vista Ridge well field was a focus of significant public discussion in 2022, including Texas House and Senate interim session hearings. This paper spotlights groundwater management issues related to the Vista Ridge Project, including well mitigation; impacts from groundwater production across groundwater conservation district boundaries; meaningful consideration of nine factors in Texas Water Code § 36.108 (d); achieving the balance between groundwater production and conservation in Texas Water Code § 36.108 (d-2); protection of property rights; and the need for both good science and good science communication during the joint-planning process.

Keywords: Mitigation, property rights, fair share, modeled available groundwater, Groundwater Management Area 12, Post Oak Savannah GCD, Lost Pines GCD, Vista Ridge, socioeconomic impacts, desired future conditions

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Terms used in paper

Acronym/Initialism	Descriptive Name
af/yr	acre-feet per year
bgs	below ground surface
BVGCD	Brazos Valley Groundwater Conservation District
DFC(s)	desired future condition(s)
ft	feet
ft ² /day	square feet per day
GAM(s)	groundwater availability model(s)
GCD(s)	groundwater conservation district(s)
GMA(s)	groundwater management area(s)
GULF	Gulf Coast Land Subsidence and Groundwater-Flow
GWAP	Groundwater Assistance Program
HB	House Bill
LPGCD	Lost Pines Groundwater Conservation District
MAG(s)	modeled available groundwater(s)
PDL	protective drawdown limits
POSGCD	Post Oak Savannah Groundwater Conservation District
SAWS	San Antonio Water System
TCEQ	Texas Commission on Environmental Quality
TWC	Texas Water Code
TWDB	Texas Water Development Board
USC	United States Code

INTRODUCTION

The 2022 Texas state water plan predicts that Texas's population will increase 73% between 2020 and 2070 (Texas Water Development Board [TWDB], 2022). During this 50-year period, the demand for municipal water will increase 66%, or approximately 3.3 million acre-feet per year (af/yr). The existing supply of water is projected to decline by 18% over the same period, primarily due to statewide aquifer depletion (TWDB, 2022). More than 25% of the growth in water usage is projected to occur in four Texas regional water planning groups. The water demand for these four regional water planning groups, which encompass the cities of Dallas, Fort Worth, Houston, San Antonio, and Austin, is projected to increase 2.5 million af/yr from 2020 to 2070 (TWDB, 2022).

The complexity of moving water to where it is needed will be a key factor in meeting Texas's unprecedented economic and population growth. Projects that move water from where it is located to where it is needed have socioeconomic impacts to both the receiving area as well as the area of origin. Updated groundwater modeling and proper construction of these models are indispensable to properly consider the benefits and impacts from such projects.

This paper presents a case study of the Vista Ridge Project—a large groundwater export project in Burleson County—that illustrates the controversies, uncertainties, impacts, and expenses associated with moving large volumes of groundwater to where it is needed in Texas and spotlights issues that will likely be of concern related to other Texas groundwater development projects in the near future. These issues include:

- The potential importance of a fair share doctrine to the protection of property rights, the production of groundwater, and the conservation of groundwater in place (see section elaborating on this topic);
- Consideration of permitted production as a factor when developing desired future conditions (DFCs) (see section elaborating on this topic);
- Consideration of local socioeconomic impacts from the groundwater's area of origin when developing DFCs (see section elaborating on this topic);
- Potential benefits from presenting spatial and temporal distributions of drawdowns and water levels generated by groundwater availability model (GAM) simulations used to develop DFCs (see section elaborating on this topic);
- Recognition of uncertainty in GAM predictions of drawdown and DFCs (see section elaborating on this topic); and
- Understanding the limitations of modeled available groundwater (MAG) as an indicator for assessing the achievement of a DFC (see section elaborating on this topic).

Given that groundwater water supply projects like the Vista Ridge Project are being considered across Texas, groundwater decision makers would benefit from a familiarization with the groundwater issues, science, modeling, and mitigating factors associated with the Vista Ridge Project. Additionally, now that the 88th Texas Legislature has passed bills partly informed by the experiences and actions to mitigate impacts from groundwater production for transport—such as the Vista Ridge Project—this case study should assist GCDs with developing mitigation policies and accomplishing their groundwater management goals.

The case study is organized into five additional sections. Section II provides information on the hydrogeology and production associated with the Vista Ridge well field and on the Post Oak Savannah Groundwater Conservation District (POSGCD) management strategies most relevant to permitting and regulating Vista Ridge. Section III discusses several of the complex issues associated with the Vista Ridge Project from the perspectives associated with the responsibilities assigned to GCDs and groundwater management areas (GMAs). Section IV provides recommendations for improving the management of the joint planning process for adopting DFCs. Section V provides references, and Section VI provides the attachment.

GENERAL INFORMATION

Vista Ridge Project

The Vista Ridge Project is in western Burleson County within a few miles of the Lee County border. In 2020, the Vista Ridge Project began producing 50,000–55,000 af/yr from the Carrizo-Wilcox Aquifer and transporting it through a 142-mile pipeline to San Antonio. Because of impacts on the water levels in existing wells, the Vista Ridge Project was a focus of significant public discussion in 2022, including Texas House and Senate interim session hearings, front-page newspaper articles, GMA 12 meetings, and GCD meetings. These discussions and concerns led to consideration of several bills attempting to address the issues during the 88th Texas legislative session.

Hydrogeological Conditions

Vista Ridge production occurs from the deep confined portion of the Carrizo-Wilcox Aquifer. The Carrizo-Wilcox Aquifer is composed of four geologic units, which from youngest to oldest (or from shallowest to deepest) are the Carrizo, Calvert Bluff, Simsboro, and Hooper aquifers. The Vista Ridge wells are completed in the Carrizo and Simsboro aquifers.

Figure 1 shows the locations of the Vista Ridge well field and areas where the four geologic units outcrop at ground surface. Figure 2 shows a vertical cross section of the Carrizo-Wilcox Aquifer along a transect that begins in Milam County and

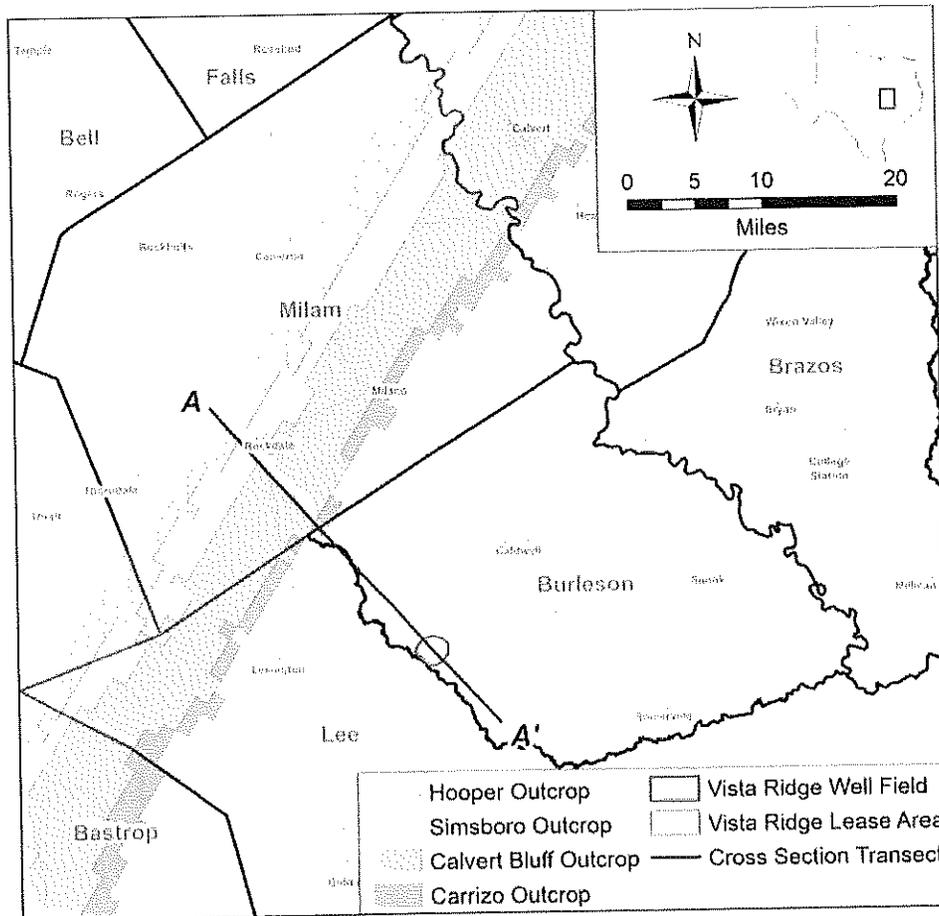


Figure 1. Location of the Vista Ridge well field and the outcrops of the four geologic units that comprise the Carrizo-Wilcox Aquifer (outcrop is where the aquifer intersects the ground surface).

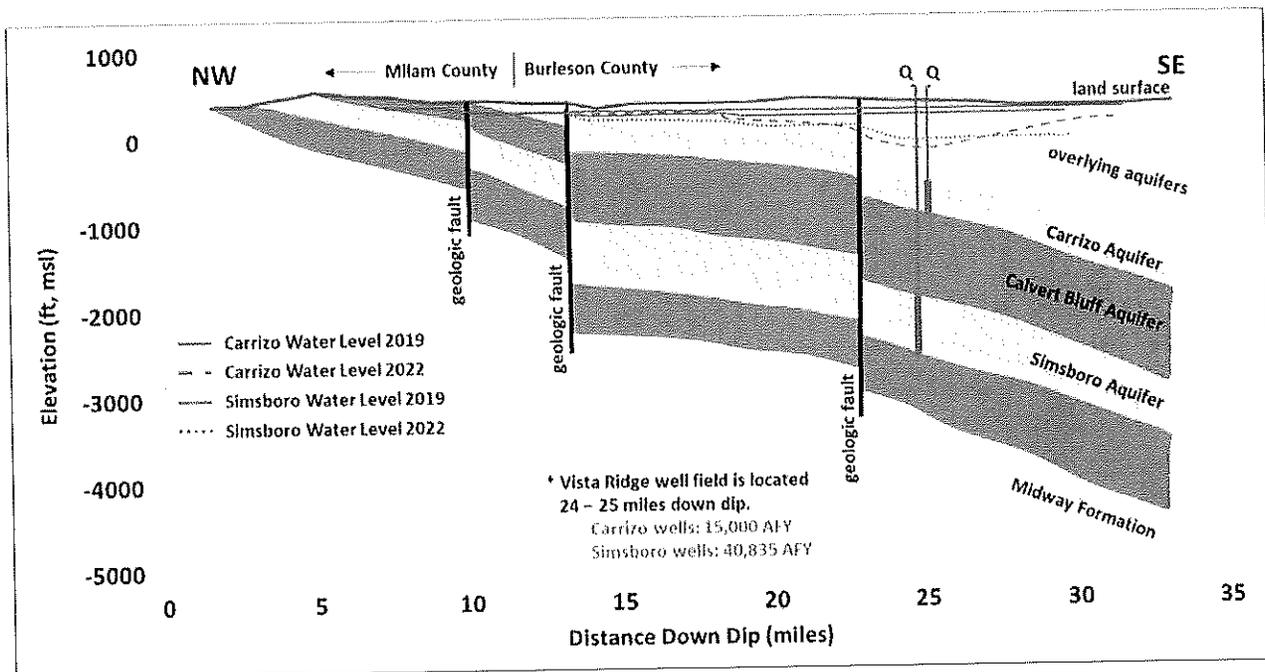


Figure 2. Vertical cross section along Transect A-A' in Figure 1 showing the four geological units that comprise the Carrizo-Wilcox Aquifer, the locations of several geologic faults, the Vista Ridge wells, and the Carrizo and Simsboro aquifer water levels in 2019 and 2022.

passes through the Vista Ridge well field in Burleson County. The cross section shows that the Carrizo-Wilcox Aquifer dips toward the southeast and occurs at increasingly deeper depths toward the Gulf Coast. At the Vista Ridge well field, the tops of the Carrizo and the Simsboro aquifers occur at approximately 800 and 2,000 feet (ft) below ground surface (bgs), respectively. Also shown in Figure 2 are 2019 and 2022 water level surfaces for the Carrizo and Simsboro aquifers. A water level surface represents the height that water will rise in a well as a result of the hydraulic pressure in the aquifer. Water level is recorded relative to sea level and has the units of feet above mean sea level.

Aquifer systems can be categorized as either unconfined or confined. Unconfined aquifer conditions exist where the water level in a well occurs below the top of the aquifer, typically at aquifer outcrops. Confined aquifer conditions exist where the water level in a well occurs above the top of the aquifer. In an unconfined aquifer, a decline in a well's water level represents a reduction in the saturated thickness of the aquifer caused by removal of water from the pore spaces between the aquifer sands and clays. In a confined aquifer, a decline in a well's water level represents a change in the hydraulic pressure of the groundwater in a fully-saturated aquifer. If sufficient drawdown occurs, a confined aquifer system will transition from a confined aquifer into an unconfined aquifer.

The water levels in Figure 2 show that despite drawdowns of hundreds of feet in both the Carrizo and Simsboro aquifers in 2022, both aquifers remain fully saturated with water levels in the production wells occurring several hundred feet above the top of their respective aquifer.

Operation Permits, Wells, and Groundwater Production

The Vista Ridge production permit is associated with 29,026 acres of leased water rights, which under POSGCD rules allow a maximum annual production of 58,052 af/yr. The Vista Ridge permit has an annual production cap of 55,835 af/yr, which consists of 15,000 af/yr from the Carrizo Aquifer and 40,835 af/yr from the Simsboro Aquifer.

Vista Ridge began testing the well field and transmission system in late 2019. Delivery of groundwater to the San Antonio Water System (SAWS) started in April 2020. Groundwater production occurs from 18 wells: nine wells pump the Carrizo Aquifer, and another nine wells pump the Simsboro Aquifer. The nine Carrizo Aquifer wells have screened intervals that span the interval from about 800 to 1,250 ft bgs. The nine Simsboro Aquifer wells have screened intervals that span the interval from about 2,200 to 2,700 ft bgs. Through the end of 2022, the maximum permitted pumping rates for the Carrizo Aquifer and Simsboro Aquifer wells were 1,200 and 3,000 gallons per minute, respectively.

Drawdowns Generated from 2 Years of Vista Ridge Production

Figures 3 and 4 show drawdowns for the first 2 years of Vista Ridge production in the Carrizo and Simsboro aquifers, respectively. The drawdown contours were generated by interpolating water level changes (drawdown) between water levels measured prior to Vista Ridge's 2020 production and in early 2022. Within the well field, the drawdowns are approximately 400 and 300 ft in the Carrizo and Simsboro aquifers, respectively. The cones of depression created by the Vista Ridge pumping in the Carrizo and Simsboro aquifers extend approximately 15 and 25 miles into Lee County, respectively.

Post Oak Savannah Groundwater Conservation District

Groundwater production from the Vista Ridge Project is permitted by the POSGCD. The POSGCD was created in Milam and Burleson counties by House Bill (HB) 1784 in 2001 and a local confirmation election in November 2002. The POSGCD is a member of GMA 12, which sets DFCs for the Carrizo and Simsboro aquifers. POSGCD is bordered by two other GCDs that are members of GMA 12: Lost Pines GCD (LPGCD) to the southwest and Brazos Valley GCD (BVGCD) to the northeast. This section discusses several POSGCD management strategies and programs relevant to addressing impacts from large production projects such as the Vista Ridge Project.

Management Strategy: Management Zones and Management Areas

The POSGCD allows production up to a total of 2 af/yr for each acre tied to the permit application. This maximum production is allowed until changes in aquifer conditions or groundwater levels mandate curtailment of permitted production. Allocations of water per acre are not uncommon in water management and permitting. For evaluating and managing groundwater resources, POSGCD has assigned each of its aquifers to a separate management zone and has subdivided the management zones into management areas. POSGCD has adopted DFCs for the Carrizo and Simsboro aquifers that are in Table 1. The DFCs represent the average predicted drawdown across the entire aquifer from January 2011 to January 2070. The protective drawdown limits (PDLs) in Table 1 were derived using the same methodology and GAM simulations used to determine DFCs, except the management areas cover only a portion of the aquifer instead of the entire aquifer. POSGCD created the PDLs to address concerns about potential problems with enforcing DFC compliance caused by the absence of monitoring wells across large areas of the aquifer.

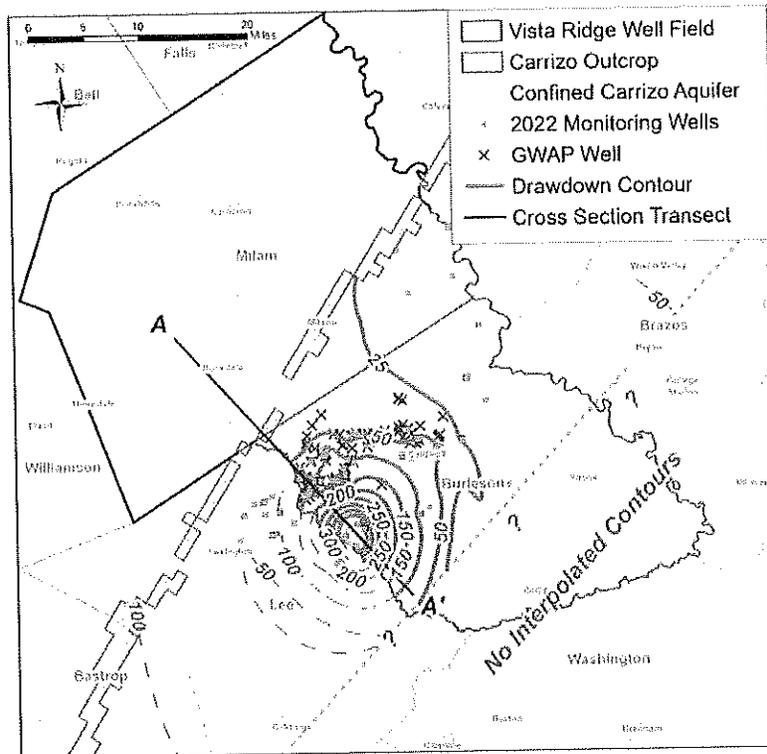


Figure 3. Contours of drawdown in the Carrizo Aquifer that occurred from 2019 to 2022 based on interpolation of measured water level data. Also shown are the location of 92 Carrizo Aquifer wells that Post Oak Savannah Groundwater Conservation District assisted through its Groundwater Assistance Program (GWAP).

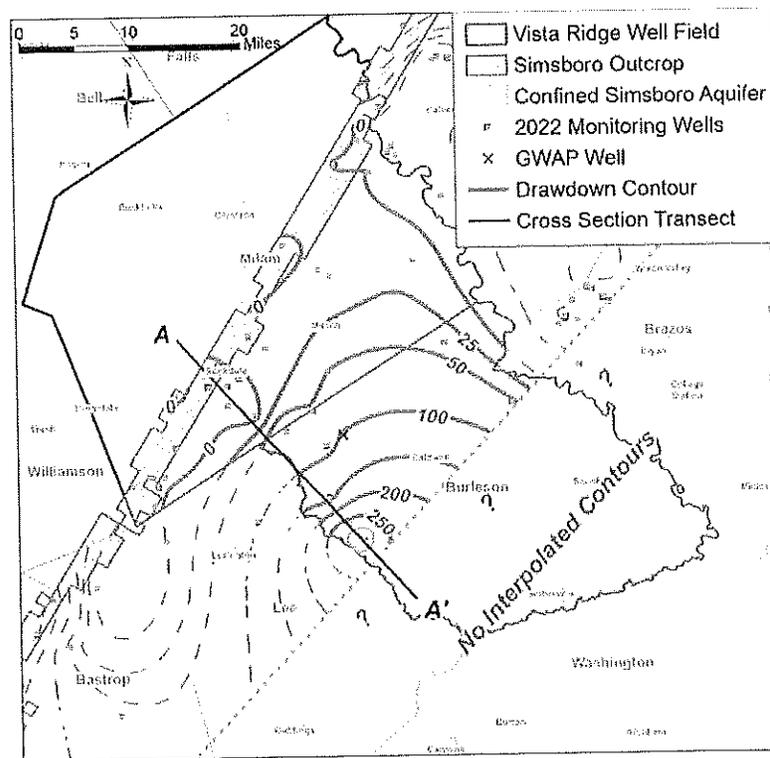


Figure 4. Contours of drawdown in the Simsboro Aquifer that occurred from 2019 to 2022 based on interpolation of measured water level data.

Case Study of Groundwater Management Issues at the Forefront of Large-scale Production from a Confined Aquifer: The Vista Ridge Project

Table 1. Post Oak Savannah Groundwater Conservation District desired future conditions (DFCs) and protective drawdown limits (PDLs) for the Carrizo and Simsboro aquifers.

Aquifer management zone	Average drawdown January 2011–December 2069		
	DFC for entire aquifer	PDL for Management Area 1	PDL for Management Area 2
Carrizo	146	75	175
Simsboro	278	91	335

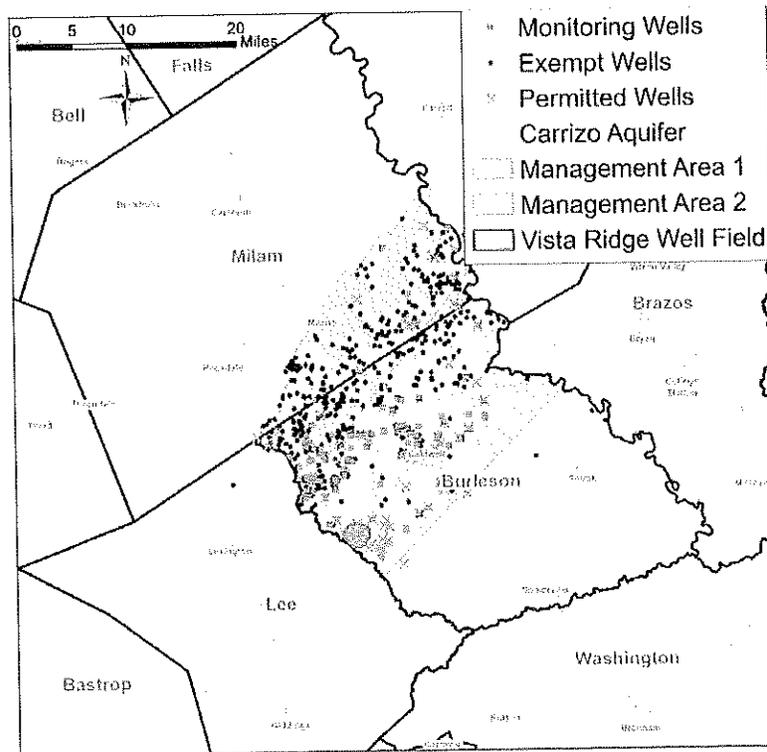


Figure 5. Areal extend of the Carrizo Aquifer and two management areas associated with Post Oak Savannah Groundwater Conservation District desired future conditions and protective drawdown limits.

Figure 5 shows the management areas associated with the two PDLs for the Carrizo Aquifer. Both management areas have monitoring wells spatially distributed throughout the entire area.

Management Strategy: Curtailment of Production

POSGCD rules that govern reductions in permitted production are summarized as follows:

- *Preventing DFCs or PDLs exceedances:* POSGCD has three threshold levels (1, 2, and 3) to gage compliance to DFCs and PDLs. Each increasing threshold level provides for an increased level of response. POSGCD has rules to authorize the development of plans for reducing permitted production when threshold level 3 has been

exceeded. Threshold level 3 is reached when 75% of a DFC or a PDL has been achieved.

- *Restoration of aquifer conditions after an unreasonable impact:* Before granting or denying a permit, Texas Water Code (TWC) § 36.113 (d) (2) requires GCDs to consider if the permitted production would unreasonably affect existing groundwater and surface water resources or existing permit holders. POSGCD defines unreasonable impacts in their Rule 16.4.6 (POSGCD, 2023a). POSGCD considers the impacts from an aggregate of wells associated with one or more permits to be unreasonable if pumping from the aggregated wells by themselves and not part of the aggregate of permitted wells caused by any one of several conditions. For the confined aquifer conditions occurring at the Vista Ridge

Project, POSGCD Rule 16.4.6 states unreasonable impacts to groundwater are defined as more than a 100-foot reduction and more than a 40% reduction in water level above the top of the aquifer being pumped along any part of the boundary of the permit's property.

Groundwater Assistance Program

POSGCD began developing its Groundwater Assistance Program (GWAP) in early 2016, received public comment throughout 2017, and adopted the program on January 9, 2018. The primary objective of GWAP is to predict and provide corrective action for landowners whose wells experience water level declines below the pump due to regional pumping in GMA 12. Corrective actions provided by GWAP include, but are not limited to, lowering a pump in a well, modifying the construction of an existing well, or drilling a new well. In most cases, these actions result in the pump being set at a depth that is below the anticipated 30-year water level decline. To be eligible for funding under GWAP, a well must be a low capacity non-exempt well or an exempt well. Another eligibility requirement for GWAP assistance is that the landowner commits to the well becoming a part of the POSGCD monitoring program. As of December 2022, GWAP had addressed 100 wells. Out of these 100 wells, 92 are Carrizo Aquifer wells, the locations of which are shown in Figure 3.

TEXAS WATER CODE § 36.0015 (b) REQUIREMENTS OF GROUNDWATER CONSERVATION DISTRICTS

Per TWC § 36.0015 (b), GCDs have the responsibility “to protect property rights, balance the conservation and development of groundwater to meet the needs of this state, and use the best available science in the conservation and development of groundwater through rules” (TWC § 36, 2023, § 36.0015 (b)). Per TWC § 36.108 (d-2), within a GMA, GCDs are required to adopt DFCs that “provide a balance between the highest practicable level of groundwater production and the conservation, preservation, protection, recharging, and prevention of waste of groundwater and control of subsidence in the management area” (TWC § 36, 2023, § 36.0018 (d-2)).

Protect Property Rights

TWC § 36.002 recognizes that landowners own the groundwater below the surface of their land as real property. The TWC also authorizes GCDs to regulate the drilling and operation of wells within their jurisdiction. Despite assigning the GCD responsibilities to protect property rights, the TWC does not clearly articulate what that protection entails, much less how it should be implemented. Relevant to any discussion of property

rights is the evolution of case law regarding groundwater as a property right. For that reason, this paper includes Attachment A, which provides a historical account of case law on the ownership of groundwater in Texas.

Property Right Issues Raised by Well Owners Affected by Vista Ridge Production

The Vista Ridge Project gained increased statewide attention with an August 2021 Texas Tribune article entitled *Central Texas Landowners Blame SAWS Vista Ridge Pipeline for Dry Wells* (Douglas, 2021). The article states that dozens of landowners in LPGCD have lowered their water pumps because of declines in water levels attributed to the Vista Ridge Project. Public hearings were conducted by the Texas House Committee on Natural Resources on August 24, 2022, and by the Texas Senate Committee on Water, Agriculture & Rural Affairs on November 16, 2022. During both hearings, rural landowners from LPGCD voiced complaints over the Vista Ridge Project. The complaints included a loss of property rights caused by lower water levels, the financial burden of lowering pumps, no access to a well assistance program similar to POSGCD's GWAP, no evaluation of local socioeconomic impacts of Vista Ridge permits as part of the DFC process, and the injustice of water marketers profiting at the expense of rural landowners.

During the 2022 House interim session hearing, the LPGCD president's concern regarding the impacts of the Vista Ridge Project on Lee County was conveyed in the testimony: “One option is for us [i.e., LPGCD] to file a petition with TCEQ asserting that Post Oak is not properly managing their groundwater, not considering unreasonable impacts, nor balancing groundwater production with conservation as required by statute. Though Chapter 36 is a great tool to assist districts in managing their groundwater resources in a fair and equitable manner, much is open to interpretation” (Texas House Committee on Natural Resources, 2022, 4:34:42).

Potential Importance of a Fair Share Doctrine to the Protection of Property Rights, the Production of Groundwater, and the Conservation of Groundwater in Place

Fair share is relevant to the discussion of the protection of property rights since the opinion in *Edwards Aquifer Authority v. Day* (2012). Case law has established that groundwater is a vested right and regulation cannot unreasonably deprive landowners of their vested groundwater rights without just compensation. However, because fair share has not been explicitly applied in evaluating GCD regulations and is not defined in TWC § 36, the application of fair share to permit decisions remains unexplained by the courts. Consequently, a landowner's property right to preserve, protect, and produce ground-

water is for all practical purposes determined by the rules of capture or the groundwater rules of a GCD or of a conservation district.

Per TWC § 36.0015, GCDs are required to use the best available science to develop rules associated with conservation and development of groundwater (TWC § 36, 2023). A sensible assumption for TWC § 36.0015 is to promote similar and reasonable groundwater rules and by extension similar protection of property rights for landowners sharing the same aquifer but located in adjacent GCDs. Yet the rules developed by POSGCD and LPGCD to regulate production from the Carrizo-Wilcox Aquifer in Burleson and Lee counties have substantial differences. The differences in LPGCD and POSGCD rules and policies concerning the protection of property and a fair share doctrine would seemingly be the basis for the concerns raised by the LPGCD president during the 2022 Legislature interim hearings (Texas House Committee on Natural Resources, 2022, 4:34:42).

The decisions of the courts discussed in Attachment A suggest that the fair share doctrine applicable to mineral ownership and development, if applied to groundwater, will need to be modified to account for how groundwater differs from oil/gas in both its source and uses. Policies regarding a fair share doctrine for groundwater property rights should therefore consider, among other factors, the following: (1) historic use; (2) provisions for future use because unlike oil and gas, it is replenished; (3) consequences caused by the use of groundwater, such as environmental impacts or land subsidence; (4) prevention of waste; (5) considerations for groundwater's many uses from irrigation and industry to drinking and recreation; and (6) just compensation for a possible taking. Both POSGCD and LPGCD have comparable rules that address several of these items, including well spacing, achievement of the DFCs, the prevention of waste, consideration of environmental impact, and land subsidence. For this paper, we have focused on noticeable differences between the POSGCD and LPGCD rules as related to protection and production of groundwater. The comparison is based on GCD rules that were in existence at the time of the legislative interim hearings in 2022. Since that time, LPGCD, POSGCD and BVGCD have adopted and are considering additional rule changes (BVGCD, 2023; LPGCD, 2023; POSGCD, 2023a).

1. *Historical use:* POSGCD rules recognize historical production and provide greater protection than do the rules for non-historical production permitted since the creation of POSGCD. LPGCD rules do not provide for permitting of historic use.
2. *Fair opportunity to extract groundwater:* POSGCD rules recognize a correlative right of 2 af/yr per acre assigned to the permit to as the maximum annual production associated with a permit. The 2 af/yr/ac production rate was adopted by POSGCD primarily to accommodate

irrigation needs for agricultural use but extends to all types of permitted use to provide the same property right regardless of usage. LPGCD does not use a correlative right approach in its rules or permitting decisions. LPGCD requires the applicant to prove the amount needed for the intended use. The applicant then negotiates with district staff to agree on a permit amount. If accepted, the application is then sent to the LPGCD board for approval, or the applicant, if unsatisfied, can request a contested case hearing.

3. *Reductions in authorized production to prevent unreasonable impacts:* POSGCD adopted rules regarding unreasonable impacts to help protect and protect the groundwater levels at the property boundary near large capacity well fields. These rules augment POSGCD well spacing rules and are intended to discourage a permittee from disproportionately concentrating production within a small portion of the permitted acreage near the property boundary.
4. *Well assistance/mitigation:* Throughout Texas, some permit applicants have voluntarily created mitigation programs to address impacts to existing wells. In POSGCD, mitigation programs with a specifically targeted set of landowners were created and executed by the permittees for the Vista Ridge, Blue Water 130, and Sandow Lakes Properties Projects. As previously discussed, POSGCD began using these funds to establish GWAP in 2018. In LPGCD, Recharge Water LP agreed that the issued permits would require funding a well mitigation program that can be accessed after Recharge Water LP begins production. During the House testimony, the LPGCD president explained that LPGCD had started a program to reimburse well owners for their mitigation efforts but had terminated it after being threatened with litigation by an attorney. At the time of the hearing, LPGCD had no mitigation program similar to POSGCD's GWAP (Texas House Committee on Natural Resources, 2022, 4:29:46).

The comparison of the two sets of GCD rules illustrates the significant differences in how POSGCD and LPGCD were managing and regulating groundwater resources in 2022. The differences occurred despite the two GCDs overlying the same aquifers and the TWC requirements to use best available science in rulemaking and to protect property rights. The notable differences in rules between the two GCDs likely causes landowners in both GCDs to question whether their GCD is appropriately protecting their property rights when a large well field is permitted near their well(s). In the case of the Vista Ridge well field, a disproportionate number of LPGCD landowners as compared to POSGCD landowners vocalized their discontentment with the Vista Ridge Project. Based on testimonies, the LPGCD president's and LPGCD landowners' concerns go

beyond the lack of a well assistance program like POSGCD and includes several of the components of a fair share doctrine for groundwater that have been previously discussed.

Emerging Issues

As the demand for groundwater in central Texas increases, the question of how to balance property rights and manage groundwater production and protection will grow increasingly more contentious. The evolution of statutes and rules related to protecting property rights could address a number of issues, including the following:

- Whether the courts will apply the fair share doctrine to their evaluations of production authorizations and permits;
- What role the Legislature will play in outlining the authority of groundwater districts to regulate; and
- How GCD rules will evolve to strike an appropriate balance between producing and protecting the groundwater with appropriate consideration for the protection of historical use, current use, and future use, while recognizing the vested property rights of the landowners and a responsibility to meet the needs of the state.

Balance the Conservation and Development of Groundwater to Meet the Needs of the State

TWC § 36.0015 (b) tasks GCDs with the responsibility to balance the conservation and development of groundwater to meet the needs of the state of Texas. This responsibility overlaps with responsibilities in TWC § 36.108 (d-2), which requires GMAs to adopt DFCs that “must provide a balance between the highest practicable level of groundwater production and the conservation, preservation, protection, recharging, and prevention of waste of groundwater and control of subsidence in the management area” (TWC § 36, 2023, § 36.108 (d-2)). This section discusses some of the challenges faced by GMAs and GCDs when achieving these balancing requirements.

Overview of the Joint Planning Process

The joint planning process requires GMAs to adopt DFCs every 5 years. TWC § 36.001 defines DFCs as a “quantitative description, adopted in accordance with Section 36.108, of the desired condition of the groundwater resources in a management area at one or more specified future times” (TWC § 36, 2023, § 36.001 (30)). TWDB equates a DFC as a representation of “a management goal that captures the philosophy and policies addressing how an aquifer will be managed” (Mace et al., 2006, p. 3; Mace et al., 2008, p. 3). After a GMA adopts its DFCs, TWC § 36.1084 (b) requires TWDB to determine a

MAG for each management area that the districts have adopted a DFC (TWC § 36, 2023). A MAG is defined as “the amount of water that may be produced on an average annual basis to achieve a desired future condition established under Section 36.108” (TWC § 36, 2023, § 36.001 (25)). The MAGs are then incorporated into regional water plans and used to determine future available water and as part of the evaluation to determine if a water project is eligible for financial assistance from the State Water Implementation Fund for Texas (SWIFT).

Consideration of Permitted Production as a Factor When Developing DFCs

Like many other GMAs, GMA 12 used GAM simulations to predict drawdown impacts caused by different future pumping scenarios to help evaluate DFCs. After 20 GAM simulations, GMA 12 selected Run S-19 in November 2021 for developing and justifying DFCs (Daniel B. Stephens & Associates et al., 2022; POSGCD, 2023b). Most of the GMA 12 future pumping scenarios, including Run S-19, were based on a combination of permitted and anticipated pumping.

Prior to adopting GAM Run S-19, POSGCD discovered that GAM simulations that incorporated Vista Ridge’s full permitted production of 15,000 af/yr from the Carrizo Aquifer predicted what POSGCD deemed as an undesirable amount of drawdown in about 140 Carrizo Aquifer wells in Burleson County (INTERA Incorporated, 2020; INTERA Incorporated, 2021a, 2021b; POSGCD, 2021b, 2021c; Wise, 2021). To reduce the Vista Ridge pumping to a level that would achieve a balance between development and conservation, POSGCD proposed to GMA 12 that Vista Ridge reduce Vista Ridge maximum production in the Carrizo Aquifer from 15,000 af/yr to about 9,000 af/yr, in the GAM, so that the maximum total Carrizo Aquifer production in POSGCD would be reduced from 18,200 af/yr to about 12,000 af/yr (INTERA Incorporated, 2021a). During their meeting on January 15, 2021, GMA 12 voted 4–1 (with POSGCD opposing) to not only to maintain Carrizo Aquifer pumping rate in the GAM simulations at 15,000 af/yr for the Vista Ridge Project but to keep that pumping rate until 2070, which is 18 years beyond when the 40-year Vista Ridge permit expires (GMA 12, 2021).

To justify their request to represent Vista Ridge Carrizo Aquifer production as 9,000 af/yr in the GAM simulations instead of the permitted production of 15,000 af/yr, POSGCD (2021a, 2021b) argued that: (1) there are no requirements in the TWC to include all permitted production in the GAM DFC simulations; (2) POSGCD had developed DFCs for the Carrizo-Wilcox Aquifer primarily using spreadsheet calculations with minimal reliance on GAM simulations and permitted production amounts in previous joint planning cycles; (3) the GAM simulations predicted that Vista Ridge’s production of 15,000 af/yr from the Carrizo Aquifer would lower water

levels below pump elevations in an objectionable number of exempt wells; and (4) a reduction in the drawdowns simulated from a Vista Ridge production amount of 15,000 af/yr from the Carrizo Aquifer is warranted in order to achieve the balance required in TWC § 36.108 (d-2) (POSGCD, 2021b, 2021c; Wise, 2021).

During 2020 and 2021, GMA 12 had multiple discussions about whether all of Vista Ridge Project permitted production in the Carrizo Aquifer should be included in GAM DFC simulations. Several GCDs voiced concerns about legal action from Vista Ridge if GMA 12 did not include the full Vista Ridge production. Both BVGCD (2021) and Vista Ridge Blue Water (Terrill & Waldrop, 2020) sent letters to POSGCD to explain the rationale for keeping the Vista Ridge Carrizo Aquifer production at 15,000 af/yr in the GAM simulations. Below are excerpts from their letters:

“To that end, it is essential that the 15,000 acre-feet of known, permitted Carrizo Aquifer production for the Vista Ridge Project be included in the model input in this DFC/MAG planning cycle to comply with the legal requirements of Chapter 36” (Terrill & Waldrop, 2020).

“The desired future conditions (‘DFCs’) adopted under Section 36.108 of the Texas Water Code, are a joint planning tool of the management area that must include in its planning numbers the groundwater permits issued by each groundwater district that are currently in effect, as well as known production. ... The request of Post Oak Groundwater Conservation District (POSGCD) to use a Groundwater Availability Model (‘GAM’) run that does not include all known permitting and production in all districts is not only troubling for transparency and accuracy issues, but also for the precedence that it sets in the GMA of not acknowledging each district’s local permitting. Although POSGCD this time is voluntarily asking GMA 12 to disregard permits that it has issued, it is concerning that the precedent would be set for the permits issued by the constituent districts to be involuntarily disregarded by the GMA in the future” (BVGCD, 2021).

Consideration of Local Socioeconomic Impacts from the Groundwater’s Area of Origin When Developing DFCs

The TWC lists two key requirements for developing DFCs. TWC § 36.108 (d) states that the districts shall consider nine factors when developing the DFCs, and TWC § 36.108 (d-2) states that DFCs “must provide a balance between the highest practicable level of groundwater production and the conservation, preservation, protection, recharging, and prevention of

waste of groundwater and control of subsidence” (TWC § 36, 2023, § 36.108 (d-2)).

During the House and Senate public hearings concerning Vista Ridge and during GMA 12 meetings, LPGCD landowners expressed concerns that GMA 12 was not adequately considering the nine factors. A specific concern was an alleged inadequate consideration of the socioeconomic impact to existing exempt wells and specifically those wells near Vista Ridge. As discussed in a recent Environment Defense Fund report (Rubinstein & Puig-Williams, 2023), GMA 12 and most other GMAs met the TWC requirement for considering the socioeconomic impacts by presenting the TWDB socioeconomic impacts for regional water planning groups, which focuses on the impacts of not meeting the identified water needs in their regional water plans.

A criticism of using the TWDB socioeconomic analysis is that it does not address the socioeconomic impacts associated with declining aquifer levels from increased groundwater pumping and drought, which can result in local socioeconomic consequences, such as impacts to groundwater wells or aquifer interactions with surface water. As a result, the TWDB analysis is not directly applicable for evaluating the differences in socioeconomic impacts associated with different DFCs, including impacts to existing wells. An alternative or supplement to using the TWDB socioeconomic analysis is one that considers local-scale impacts resulting from the water level changes predicted by the DFC GAM simulation. One such approach is discussed by Thompson et al. (2020), who describe a methodology that includes evaluating the increased costs associated with lowering pumps, replacing pumps, and operating pumps as water levels in existing wells decline over time because of regional pumping. When POSGCD (POSGCD, 2021b, 2021c) presented their case to GMA 12 to reduce the Vista Ridge Carrizo Aquifer pumping in the GAM simulations, their evaluation was similar to that of Thompson et al. (2020). POSGCD predicted drawdowns at existing wells and identified wells where pumps would require lowering to maintain the productivity of the well. The approaches used by Thompson et al. (2020) and POSGCD for assessing local-scale drawdown-related socioeconomic impacts at individual wells is straightforward and provides the type of information that well owners can understand.

Put another way, the socioeconomic impact analysis currently undertaken by GMA 12 and other GMAs thus far is a one-way consideration of how insufficient additional water supply development impacts the area of need. As reflected in this paper, and certainly a central consideration, the impacts to the area of the groundwater origin must be recognized and quantified as part of a proper assessment of overall socioeconomic impacts. Although not comprehensive, the evaluations conducted by POSGCD and Thompson et al. (2020) provide a mechanism to help recognize local-scale impacts that have been largely ignored by GMA 12 and other GMAs.

Emerging Issues

Among the emerging questions at the forefront of groundwater management issues with TWC § 36.108 (d-2) are:

- What are reasonable criteria for defining a “highest practicable level of groundwater production”?
- What are reasonable criteria for evaluating whether DFCs provide a balance between the opposing objectives of production and protection of groundwater?
- Should the evaluation of the balance requirement be determined piecemeal by each GCD or globally by the GMA?

Possible drivers in evaluating balance requirements in TWC § 36.108 (d-2) are considerations for the nine factors per TWC § 36.108 (d), a fair share doctrine applicable to groundwater, and mitigation programs. The last issue may be fast approaching some GMAs, including GMA 12. Within 5–10 years, GMA 12 may have at least three additional well fields besides the Vista Ridge’s well field that are within a few miles of a GCD boundary, exporting groundwater outside of GMA 12. These three known projects will export groundwater to a Samsung plant in Taylor, Texas, and to the cities of Georgetown, Hutto, and Manor. The transport permits for all four water supply projects will likely exceed 110,000 af/yr—thus, the fees associated with the passage of HB 3059 during the 88th legislative session could be substantial. HB 3059 authorizes a GCD to use fees collected from the export of water to maintain the operability of wells significantly affected by groundwater development, develop and distribute alternative water supplies, or conduct aquifer monitoring, data collection, or science (Kirkle et al., 2023). An emerging issue that will impact the functionality among GCDs in a GMA is how the GCDs decide to share fees authorized by HB 3059 with their neighboring GCDs and whether well owners believe that their GCDs are adequately funding the mitigation of impacted wells.

During the third joint planning cycle that was completed in January 2022, subtle but significant changes occurred in how GMA 12 developed its GAM simulation for DFC evaluations compared to previous joint planning cycles. One change was a greater emphasis on representing permitted production in the GAM simulation for evaluating and developing DFCs. Another change was to not allow POSGCD to determine how to represent its permitted production in the GAM simulations. During the first two joint planning cycles, GMA 12 allowed all GCDs to unilaterally determine how to represent their permitted production in the GAM simulations. Although we can only speculate why these two changes occurred, the GMA 12 meetings provide ample evidence that a motivation for these two changes were concerns of a takings claim by the Vista Ridge Project and other water supply projects if their permitted production were not adequately accounted for in the MAG

values determined by TWDB. The use of GAM Run S-19 to develop DFCs for GMA 12 raises several questions about the joint planning process, which include:

- Is there a point where the DFC process can become over-reliant on GAM simulations given the inherent limitations and deficiencies of GAMs?
- Under what circumstances, if any, should individual production permits be treated differently in generating future pumping scenarios used in GAM simulations to develop DFCs?
- Was GMA 12’s veto of POSGCD’s request to underrepresent the Vista Ridge Carrizo Aquifer production in the GAM simulations appropriate given the requirements in TWC § 36.108 (d) and TWC § 36.108 (d-2)?

Communicating the Use of Best Available Science

During the 2022 Senate and House interim hearings, there were several inferences that bad science may have contributed to some well owners being caught off guard by the large drawdowns associated with Vista Ridge production. This section discusses the science relevant to DFCs, MAGs, impacts caused by Vista Ridge production in GMA 12, uncertainty associated with the GAM predictions, and the importance of good communication of the science to policy makers and the public.

Potential Benefits from Presenting the Spatial and Temporal Distributions of Simulated Drawdowns and Water Levels Associated with GAM Simulations Used to Develop DFCs

In GMA 12, as in some other GMAs, creating DFCs has evolved into a process where the pumping rates used in GAM simulation for DFC evaluations are based on existing and anticipated operational permits. Because they incorporate numerous permits across a GMA, the output from these simulations, if analyzed and visualized properly, could provide valuable information for areas with the greatest adverse impacts to groundwater levels and surface water flows. The Vista Ridge Project is included in most of GMA 12 GAM simulations, including Run S-19. Run S-19 therefore contains information about the spatial and temporal distributions of simulated drawdowns that is potentially useful for planning and anticipating future impacts to existing wells.

Figures 6–9 have been generated to show how much greater and quicker drawdowns can occur in the localized area around the Vista Ridge Project compared to the timing and magnitude of a DFC at a regional scale. Figure 6 shows the contours of drawdowns that are predicted to occur in 2011–2070 in the Carrizo and Simsboro aquifers within about 35 miles of the

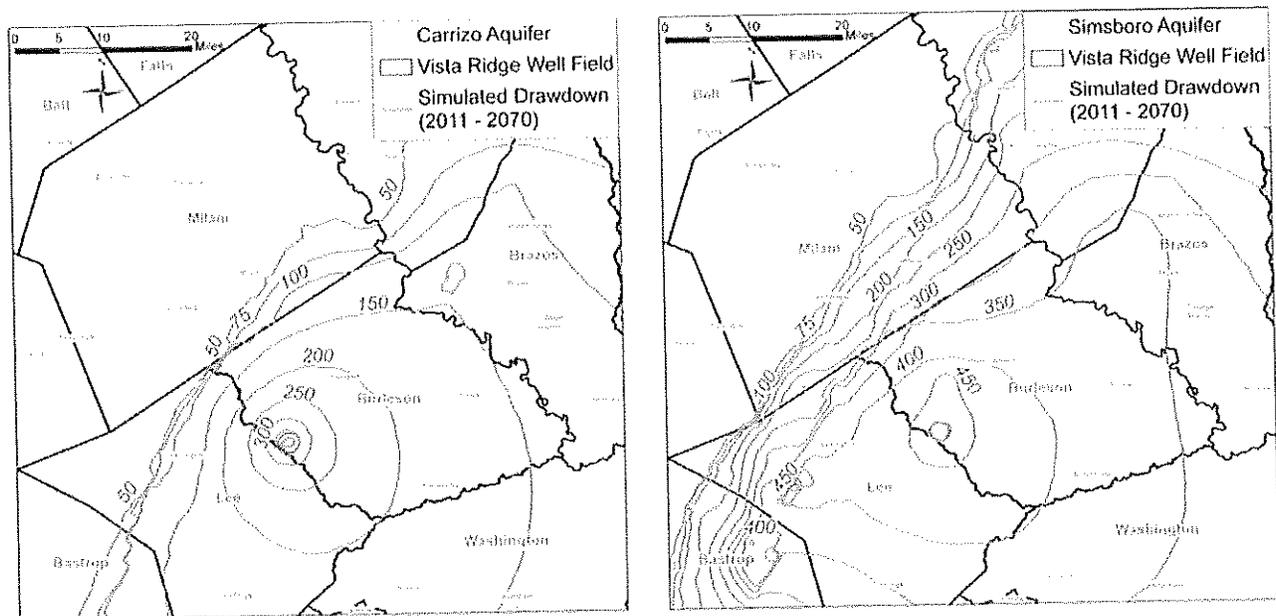


Figure 6. Contours of simulated drawdown from January 2011 to January 2070 for the Carrizo and Simsboro aquifers based on Groundwater Availability Model Run S-19.

Vista Ridge well field. The contours indicate that drawdowns greater than 300 and 450 ft occur in the Carrizo and Simsboro aquifers, respectively. Figure 7 displays charts of the Simsboro Aquifer spatial distribution of drawdown as a function of aquifer area distributions for POSGCD and LPGCD. For both POSGCD and LPGCD, charts show: (1) only 15% of the Simsboro Aquifer area has predicted drawdowns within 50 ft of the DFCs; (2) more than 33% of the Simsboro Aquifer area has drawdowns greater than 100 ft than the DFCs; and (3) drawdowns greater than 500 ft occur in both POSGCD and LPGCD. Figure 8 shows that after 4 years of Vista Ridge production, more than one-third (33%) of the Simsboro and Carrizo aquifers' DFCs would be "achieved" in Lee and Burleson counties. This means that 33% of the average drawdown that was planned to occur in 59 years would occur in only 4 years, 2020–2023. Figure 9 shows that approximately 180 Carrizo Aquifer wells and 30 Simsboro Aquifer wells would experience more than 100 ft of drawdown after 3 years of Vista Ridge pumping.

If these types of figures were regularly discussed in GMA 12, landowners in Lee County would have known that the large drawdowns they experienced in 2021 and 2022 were predicted by the GAM simulations. Besides providing information that could help attract well owners to the DFC process, illustrations of spatial and temporal distributions of predicted drawdown could provide information to better assist general managers and board members of CCDs to manage, plan, and regulate the groundwater production and mitigate well impacts.

Recognition of Uncertainty in GAM Predictions of Drawdowns and DFCs

Because of the large size of many GAMs (for instance, the GAM for the central portion of the Carrizo-Wilcox Aquifer covers more than 26,000 square miles), GAMs often have a wide variation in the types, quality, and amount of data used to develop and calibrate different modeled areas. As a result, a GAM's predictions of water level change will often contain different degrees of uncertainty and error for different areas of interest.

The GAM currently being used by GMA 12 for the Carrizo-Wilcox Aquifer was developed in 2020 (Young et al., 2020). This GAM was developed in response to concerns by GMA 12 about the suitability of using a GAM (Young et al., 2018) that was developed in 2018 prior to any data regarding the impacts that the large production from Vista Ridge would have on groundwater resources. These concerns included: (1) historical water levels from only one Simsboro Aquifer well in Burleson County was used in calibrating the model; (2) the maximum annual production from the Simsboro Aquifer in Burleson County during the GAM calibration period was only 140 af/yr, which is too low a production rate to validate the GAM's capability to predict drawdown caused by production of 35,000 af/yr; and (3) the GAM calibration did not incorporate the simulation of the nine Simsboro Aquifer pumping tests conducted by Vista Ridge. As a result of these concerns, GMA 12 performed a recalibration of the 2018 GAM to create

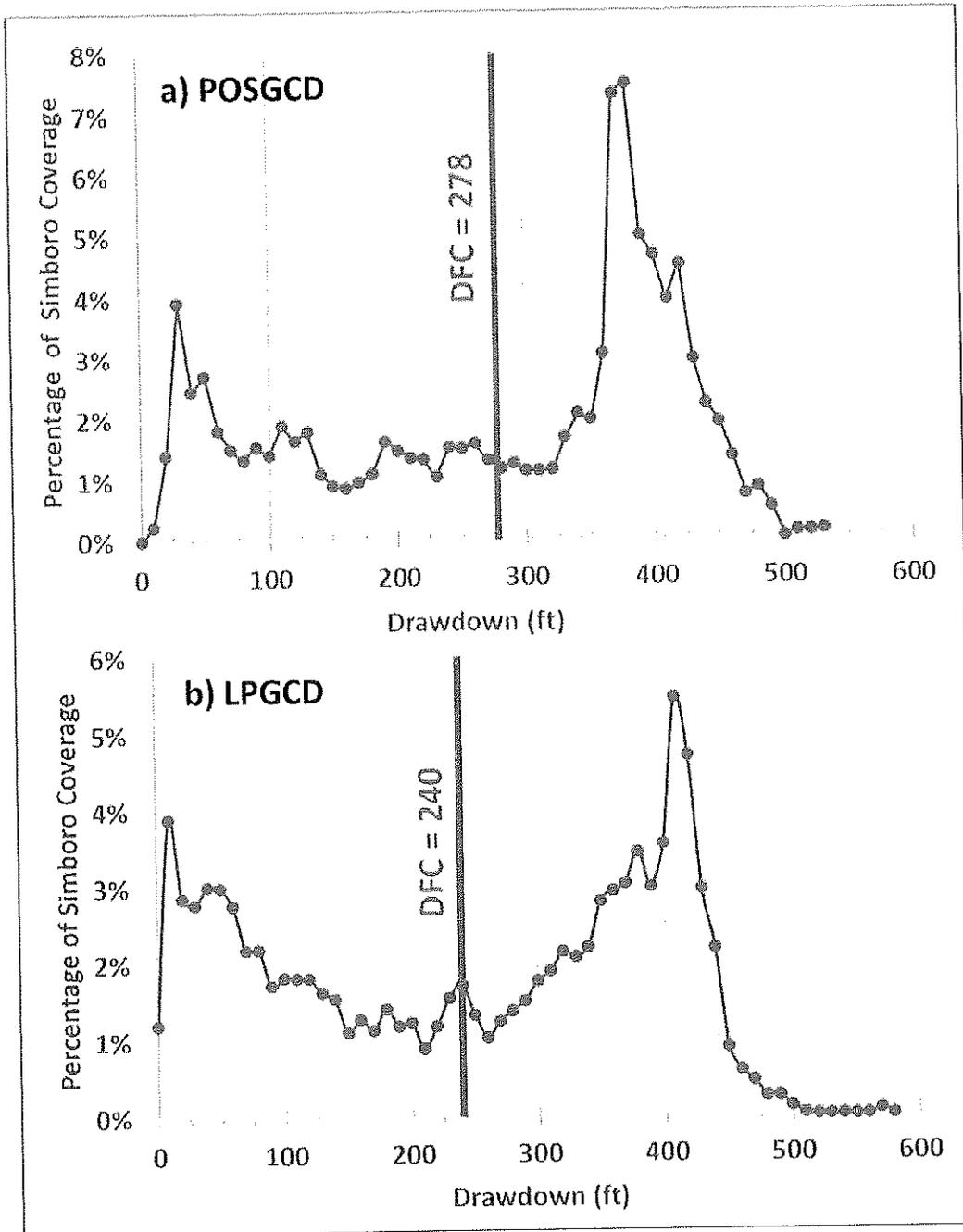


Figure 7. Distributions of the Simsboro Aquifer drawdowns simulated by Run S-19 that are used to determine the desired future conditions for Post Oak Savannah Groundwater Conservation District (POSGCD) and Lost Pines Groundwater Conservation District (LPGCD). Note the bin size for the x-axis is 10 feet (ft).

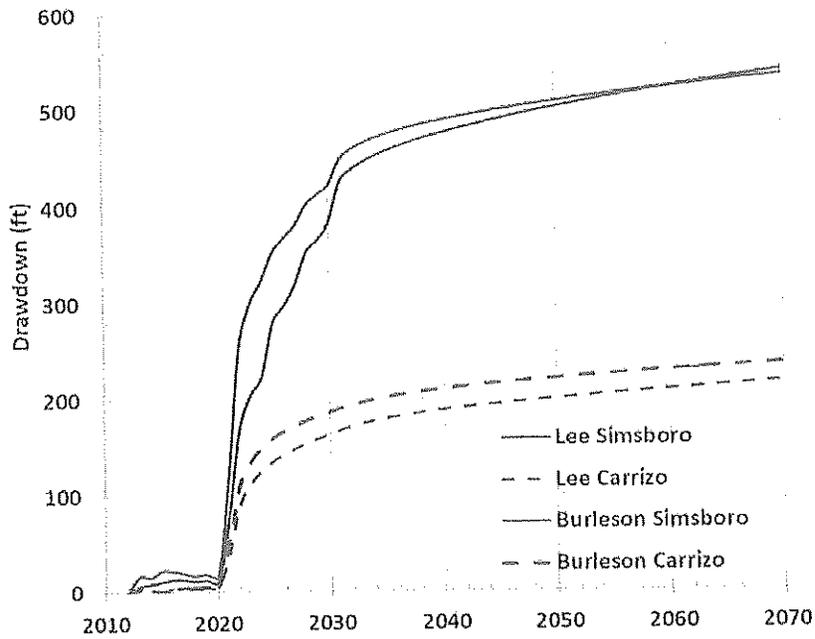


Figure 8. Evolution of the average drawdown calculated from Run S-19 for the Simsboro and Carrizo aquifers in Burleson and Lee counties.

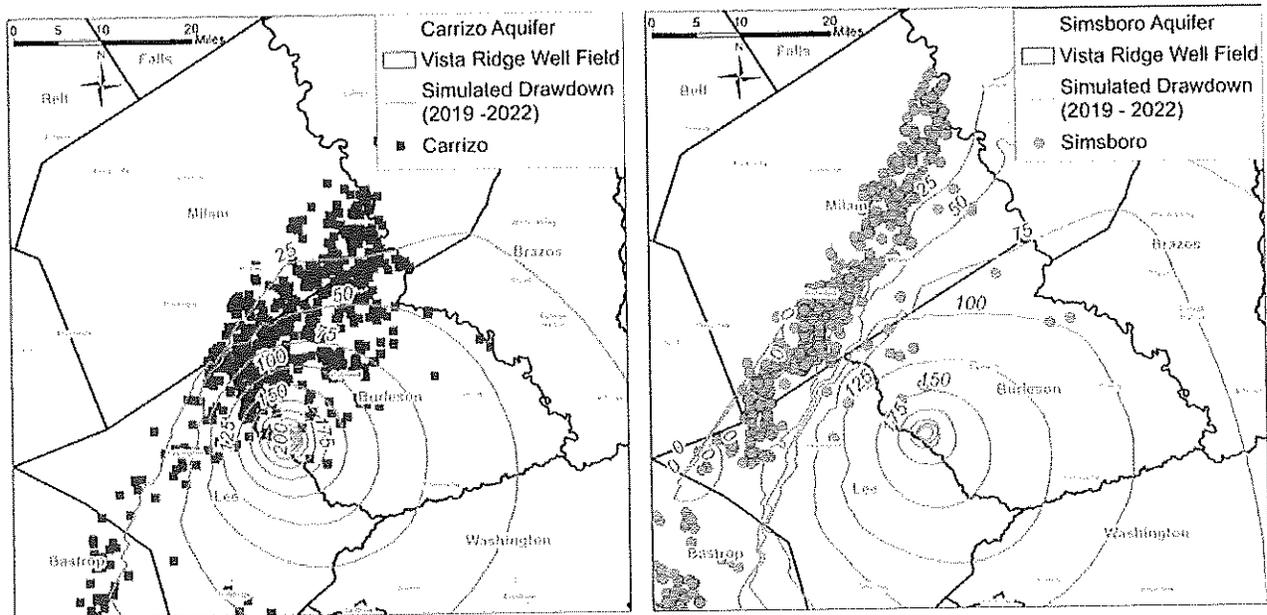


Figure 9. Contours of drawdowns simulated from Run S-19 from December 2019 to December 2022 superimposed on the locations of exempt wells in the Lost Pines and Post Oak groundwater conservation districts database for the Carrizo and Simsboro aquifers.

Table 2. Comparison of the average drawdown predicted in Lost Pines Groundwater Conservation District (LPGCD) and Post Oak Savannah Groundwater Conservation District (POSGCD) from 2011 to 2070 based on Groundwater Availability Model (GAM) Run S-19 and on a GAM simulation with the same annual pumping equally distributed across the groundwater conservation districts (GCDs) by aquifer.

GCD	Aquifer	MAG ¹ (acre-feet per year)	Average drawdown (feet) 2011–2070 based on pumping distribution	
			Based on Run S-19	Based on distributing pumping from Run S-19 across the entire aquifer by county
LPGCD	Carrizo	12,980	134	49
	Simsboro	79,945	238	61
POSGCD	Carrizo	18,206	146	56
	Simsboro	79,422	236	87

the 2020 GAM. The 2020 GAM was developed using both a regional-scale calibration using historical water levels from 1930 to 2010 across the entire model domain and a series of local-scale calibrations using 36-hour pumping tests performed at each of the nine Simsboro Aquifer wells. A major change effected by the recalibration was doubling the Simsboro Aquifer transmissivity values from about 7,000 square feet per day (ft²/day) to about 15,000 ft²/day in the vicinity of the well field for the Vista Ridge Project (Daniel B. Stephens & Associates et al., 2020).

Realizing the importance of calibrating GAMs at both local and regional scales for improved GAM predictions, POSGCD has an ongoing program to improve the calibration for the central portion of the Carrizo-Aquifer GAM by using the calibration software called PEST++ (White et al., 2020), which helps quantify uncertainty in predictions of drawdowns. Figure 10 shows the uncertainty in the prediction of the POSGCD DFCs for the Simsboro Aquifer using GMA Run S-12, which preceded Run S-19 after the GAM recalibration had been expanded to include simulating the evolution of the drawdown cone case by Vista Ridge production from 2020 to 2021. The drawdown results in Figure 10 were generated from the statistics of 100 runs and average 292 ft with standard deviation of about 11 ft (Young et al., 2021). The prudent application of PEST++ offers considerable promise in helping GCDs understand predictive uncertainty and how to reduce it. An example of applying PEST++ to quantify predictive uncertainty is provided by Ellis et al. (2023), who document the development and application of the *Gulf Coast Land Subsidence and Groundwater-Flow* (GULF) groundwater model for GMA 14.

Understanding the Limitations of Modeled Available Groundwater as an Indicator for Assessing the Achievement of Desired Future Conditions

After the Vista Ridge Project began pumping in 2020, several landowners in POSGCD became concerned that the permitted production and the actual production volumes from the Carrizo and Simsboro aquifers in POSGCD were greater than the respective MAG for each aquifer. These concerns were expressed during GMA 12 meetings and were part of an inquiry submitted to the Texas Commission on Environmental Quality (TCEQ).

Table 2 shows the importance of pumping location to achieving a DFC. This demonstration involves performing a variation of Run S-19 by reallocating the annual pumping so that the total annual pumping in each GCD is distributed evenly across the entire GCD by aquifer. The reallocation was achieved by determining the annual amount of pumping per square mile per aquifer for each GCD then applying the rate for each respective GCD to each aquifer grid. This reallocation will cause the MAG to be spread uniformly across each aquifer in each GCD. The model results in Table 2 show that changing the location of the pumping while maintaining the MAG can reduce the value of a calculated DFC by about 60% for both the Carrizo and Simsboro aquifers. The results in Table 2, along with the understandings that GAMs are not perfect predictors of an aquifer drawdown and that the future hydrogeological conditions are unknown, are substantial reasons why a MAG may not be a reliable indicator of whether a DFC will be achieved if the MAG is pumped on an annual basis.

Emerging Issues

Because of HB 3059 becoming law and the potential importance of GAMs to GCDs' management decisions, an emerging issue will be the emphasis placed on developing GAMs for the purpose of improving their capabilities to support predictions of localized impact from pumping; evaluation of permit applications for production; development of mitigation strategies; evaluation of DFCs; and implementing curtailment of permitted production. A relatively recent advancement with constructing models that will greatly enhance the utility of GMA is using a groundwater code called MODFLOW 6 (Langevin et al., 2021). MODFLOW 6 allows submodels, which cover small areas of interest, to be built into a much larger regional model. GAMs built using MODFLOW 6 will allow GCD consultants to straightforwardly refine and recalibrate GAMs in one or more well fields of interest.

An emerging issue with groundwater management is improved coordination among GCDs in a GMA to coordinate and integrate their design monitoring of well networks, measurement of water levels, and evaluation of compliance with DFCs. Ideally, the GCDs in the same GMA should have similar, if not identical, methods for collecting data and evaluating DFC compliance. The inconsistency in how GCDs in a GMA collect and evaluate water level data for DFC compliance can only work against a GCD trying to demonstrate a DFC violation and the need for curtailment of production.

As the discussion continues regarding the need to improve the GAMs, it is necessary to acknowledge that, despite the known limitations with the current set of GAMs, the GAMs remain our best available science for developing DFCs and MAGs. Even with those limitations, GAMs may be reasonably good predictors of pumping impacts for some areas of interest. To better understand GAMs' potential limitations and how these limitations may be GMA- and problem-dependent, the issue of predictive uncertainty will likely become increasingly important. The importance of uncertainty is recognized by the U.S. Code (USC), which is the codification of the statutory laws of the United States. The USC Title 33 § 1321 (a) (27) (c) definition of "best available science" includes the requirement that it "clearly documents and communicates risks and uncertainties in the scientific basis for such projects" (USC 33 § 1321, 2023, § 1321 (a) (27) (C)). The importance of communicating risks and uncertainties is an important and emerging issue for GCDs to address soon as they adopt DFCs.

RECOMMENDATIONS

We, the authors, recognize that we each represent different groundwater-related points of view and skill sets. Among these are legal, hydrogeologic, and policy considerations. The purpose of writing this case study was, in our view, to review and

learn from what has taken place in GMA 12 related to large-scale water transfers, current joint planning and modeling limitations, real world impacts, and mitigation efforts. As noted in this paper, the 88th Legislature has recognized some of these limitations and impacts and has taken action to address some of these concerns. We welcome the recent legislative action including the enactment of HB 3059. In the spirit of continued improvement, informed by a retrospective review of what has taken place, and in this case, the lessons learned from the Vista Ridge Project, we offer recommendations that we feel could, in total or in part, assist in consideration of additional large-scale water transfers in other similarly situated parts of the state. We recognize that site- and case-specific considerations may differ. Thus, based on our review of the impacts of the Vista Ridge Project on groundwater management in GMA 12, we recommend that the following topics be considered for future discussions:

1. Explore options for clarifying the language in TWC § 36 regarding the balance requirements in TWC § 36.108 (d-2) and TWC § 36.0015 (b) to help guide GMAs and GCDs with accomplishing the intent of the statute;
2. Expand TWDB's role to authorize—only upon petition by an affected landowner within a GCD—for TWDB to undertake a limited review of the explanatory report beyond an administrative review. An expanded review could include determining whether the GMA and the explanatory report have, in fact, (1) undertaken substantial review and applicability of the nine factors outlined in TWC § 36.108; (2) meaningfully and appropriately evaluated the "balance test" in TWC § 36.108 (d-2); and (3) adequately addressed the concerns and questions submitted to a GMA during the public comment period on the proposed DFCs. This recommendation recognizes the increased transparency requirements of GCDs in the development, consideration, and adoption of a DFC as enacted by the Legislature during the 88th legislative session as HB 3278. The review would not authorize TWDB to determine the appropriateness of the DFC, but rather to recommend additional data and analysis that should be considered by the GCD in developing a DFC under a process that has been, upon TWDB review, found to have not meaningfully considered the nine elements under the TWC;
3. Provide TWDB with appropriate funding to support the development and improvement of the data and capability of GAMs to evaluate the environmental and localized socioeconomic impacts of proposed DFCs; and
4. Provide GMAs with funding to improve communication of the science, improve public participation, and prepare explanatory reports that document a meaningful consideration of the nine factors in TWC § 36.108 (d).

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ATTACHMENT A: GROUNDWATER OWNERSHIP IN TEXAS

Although the rule of capture has been the law in Texas since 1904 and has been consistently described as a property right incident to ownership, the courts were never required to define the exact nature of the right until regulation of these rights became authorized through groundwater conservation districts. Beginning with *Houston & T.C. Ry. Co. v. East* (1904), the courts described the rule of capture as a right but never clearly defined when or if the right is a vested real property right protected by the constitutional prohibition against a governmental taking without compensation. In *Houston & T.C. Ry. Co. v. East* (1904), the Texas Supreme Court, citing New York law, stated: "So the owner of land is the absolute owner of the soil and of percolating water, which is a part of, and not different from, the soil" (*Houston & T.C. Ry. Co. v. East* (1904), p. 4). Similarly, in Pecos County, the El Paso Court of Appeals stated:

"It seems clear to us that percolating or diffused and percolating waters belong to the landowner, and may be used by him at his will These cases seem to hold that the landowner owns the percolating water under his land and that he can make a non-wasteful use thereof, and such is based on a concept of property ownership" (*Pecos County Water Control & Improvement District No. 1 v. Williams*, 1954, p. 1).

The nature of the groundwater right and whether it was vested remained hotly debated yet unresolved until the Supreme Court's decision in *Edwards Aquifer Authority v. Day* (2012). On February 24, 2012, the Supreme Court issued a 50-page, unanimous opinion confronting and answering for the first time the question of whether a landowner's groundwater rights are a vested real property right protected by the Texas and U.S. Constitutions' prohibitions against uncompensated taking. The opinion begins with a succinct summary of the issue presented in the decision:

"We decide in this case whether landownership includes an interest in groundwater in place that cannot be taken for public use without adequate compensation guaranteed by Article 1, § 17(a) of the Texas Constitution. We hold that it does" (*Edwards Aquifer Authority v. Day*, 2012, p. 2).

The court noted that while it had never addressed the issue regarding groundwater, it had done so long ago with respect to oil and gas, to which the rule of capture also applies. The court, quoting its previous decisions, noted that the right to the oil and gas beneath a landowner's property is an exclusive and private property right inherent in landownership, which may not be deprived without a taking of private property.

The Supreme Court found that there was no basis in the differences cited between groundwater and oil and gas to con-

clude that the common law recognized a vested ownership of oil and gas in place but not groundwater. Specifically, the court explained:

"In our state the landowner is regarded as having absolute title and severalty to the oil and gas in place beneath his land. The only qualification of that rule of ownership is that it must be considered in connection with the law of capture and is subject to police regulations. The oil and gas beneath the soil are considered a part of the realty. Each owner of land owns separately, distinctly and exclusively all the oil and gas under his land and is accorded the usual remedies against trespassers who appropriate the minerals or destroy their market value. We now hold that this correctly states the common law regarding the ownership of groundwater in place" (*Edwards Aquifer v. Day*, 2012, p. 2).

The court cited the legislative revisions to TWC § 36.002 demonstrating the Legislature's understanding of the interplay between groundwater ownership and groundwater regulation.

The opinion in *Edwards Aquifer Authority v. Day* resolved decades of conflict concerning the nature of the ownership right held by landowners in groundwater in Texas. By applying the case law applicable to oil and gas, the Supreme Court has determined that groundwater is "owned in place" in *Edwards Aquifer v. Day* (2012, p. 9) by the landowner and that this ownership right can support a claim for uncompensated taking under the state and federal constitutions.

The Supreme Court further signaled that it would rely on its over 100 years of decisions applying the absolute ownership rule to oil and gas disputes in resolving groundwater issues in its decision in *Coyote Lake Ranch LLC v. City of Lubbock* (2016). The City of Lubbock had purchased and held the groundwater rights under the Coyote Lake Ranch for years. New owners of the property objected to plans announced by the city to drill 60+ wells on the ranch to produce and transport groundwater to the city. On review of a judgment favorable to the landowner, the Supreme Court determined that the severed groundwater right was, like a severed mineral interest, the dominant estate, with the right to use the surface to access the groundwater. However, the court ruled that, like in oil and gas law, the Accommodation Doctrine applied to the exercise of this right. In summary, this means the groundwater estate, in exercising its rights, must act with due regard for the surface owner's use.

This decision indicates that the courts will likely consider its decisions in disputes involving minerals on issues arising in groundwater disputes involving permitting. The ownership rights must be considered and addressed by groundwater districts in striking the appropriate balance between conserving and protecting the groundwater resources within their jurisdic-

tion while recognizing the vested property rights of the landowners subject to regulation.

The courts' decisions make clear two fundamental principles: (1) that groundwater rights are a vested property right protected from governmental action that constitutes a taking of that right without just compensation; and (2) that the courts will consider case law in disputes involving oil and gas in deciding conflicts regarding groundwater.

Groundwater districts need to be mindful of the judicial precedents established in evaluating oil and gas regulatory programs and impacts on landowners' vested rights in the minerals below ground. One important and likely relevant concept is that regulation cannot unreasonably deprive the landowner of their fair share of the managed resource (*Atlantic Refining Co. v. Railroad Commission*, 1961). While the goals and consequences of groundwater management are distinctly different than in mineral development, the courts will consider oil and gas precedents in deciding whether regulatory decisions made by groundwater districts limit the landowners' groundwater ownership rights to the extent that a constitutionally prohibited taking has occurred.

This tension is particularly acute when districts protect existing use by limiting or preventing future use. The Rule of Capture, as a legal principle, provides no protection for histor-

ic use. Landowners who have conserved the resource by not producing from it can have their rights limited to protect the resource and historic use, but the courts will consider oil and gas decisions in determining if limiting those rights rises to the level of a taking. At the same time, they must consider how the goals of groundwater regulation differ from the goals of regulation of oil and gas. As the Supreme Court noted in *Edwards Aquifer Auth. v. Day* (2012):

"The principal concerns in regulating oil and gas production are to prevent waste and to provide a landowner a fair opportunity to extract and market the oil and gas beneath the surface of the property. Groundwater is different in both its source and uses. Unlike oil and gas, groundwater in an aquifer is often being replenished from the surface, and while it may be sold as a commodity, its uses vary widely, from irrigation, to industry, to drinking, to recreation. Groundwater regulation must take into account not only historical usage but future needs, including the relative importance of various uses, as well as concerns unrelated to use, such as environmental impacts and subsidence" (*Edwards Aquifer Auth. v. Day*, 2012, p. 18).

How this balance will be struck will be the subject of future court decisions.

**Gonzales County Underground Water Conservation District
Mitigation Fund Manager's Report
July 2024**

No work assignments for the month.

DRAFT

Gonzales County Underground Water Conservation District
Field Technician Report
July 2024

On July 1st, I obtained a water well level at Michael Furrh's location on FM 1682 west of Moulton, TX. Then, I went to determine an open or closed status on the Saltwater Disposals in the Shiner area.

On July 2nd, I went to the Golden Crescent in Victoria, Tx to acquire a Gonzales County map.

On July 8th, I came into the office to map well locations on the Gonzales County grid map.

On July 9th, I completed inspections of new well areas in Luling and Waelder and attended the monthly GCUWCD meeting.

On July 10th, I designated well locations on the Gonzales County grid map.

On July 11th, I monitored a new well development done by Deharde Drilling for Mr. Duffin at 671 Crockett Lane Luling, Tx. Then, I went to monitor a new well development done by Hazelett Drilling for McMillian Partnership on CR 428, Waelder, TX.

On July 12th, I observed and documented new well development at the Duffin well located at 671 Crockett Lane Luling, Tx.

On July 15th, I performed spot checks on well locations for Hazelett Drilling, WB Southern Drilling, and Friedel Drilling.

On July 16th, I went and monitored new well development done by WB Southern Drilling for Mr. Henry Schmidt at CR 443 Waelder, TX.

On July 17th, I observed new well development done by WB Southern Drilling for Mr. Schmidt at CR 443, Waelder, Tx.

On July 18th, I monitored casing, media placement, and cementing for the well done by WB Southern Drilling for Mr. Schmidt at CR 443 Waelder, Tx.

On July 22nd, I monitored new well development for Mr. Brian Geiger done by WB Southern Drilling at Lot #21 Johnsons Farms Harwood, Tx.

On July 23rd, I observed new well development for Mr. Geiger done by WB Southern Drilling at Lot #21 Johnsons Farms Harwood, Tx.

On July 25th, I observed new well development at J-Bar-B done by Friedel Drilling in Waelder, TX.

On July 26th, I monitored new well development for Mr. Floyd Neeley on CR 443, Waelder, Tx and the new well development by the J-Bar-B plant in Waelder, Tx done by Friedel Drilling.

On July 27th, I monitored new well development at J-Bar-B in Waelder, Tx.

On the 31st, I monitored new well development done by Drillink for Holmes Food at CR 447 Waelder, TX.

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July 1-31, 2024

New well developments / Monitoring and observing at:

Deharde/ Duffin @ Luling , Tx

Hazelett/ McMillan@ Waelder, Tx

Southern Drilling/ Schmidt@ Waelder, Tx

Southern Drilling/ Geiger @ Harwood, Tx

Southern Drilling/ Neely @Waelder, Tx

Friedel Drilling/ J-Bar-B@ Waelder, Tx

Drillink/ Holmes Food Inc.@ Waelder, Tx



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**CERTIFICATION OF 2024 APPRAISAL ROLL
FOR GONZALES COUNTY UWCD**

I, JOHN H. LIFORD, Chief Appraiser for the Gonzales Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of Gonzales County UWCD, which lists properties taxable by the Gonzales County UWCD and constitutes the appraisal roll for the Gonzales County UWCD on all properties within the boundaries of the Gonzales Central Appraisal District.

John H. Liford
JOHN H. LIFORD, Chief Appraiser
Gonzales Central Appraisal District

07/24/2024
Date

2024 CERTIFICATION - FOR REFERENCE

ENTITY	REAL/PERSONAL MARKET (INCLUDING NEW VALUES)	MIUP MARKET (INCLUDING NEW VALUES)	TOTAL MARKET	2024 NET TAXABLE	**New Improvements Market Value Real Estate	**New Improvements Market Value MIUP
GONZALES COUNTY	6,299,504,060	5,845,425,840	12,144,929,900	7,351,348,865	63,464,550	860,817,880
CITY OF GONZALES	726,033,070	197,765,230	923,798,300	710,820,484	14,135,160	0
CITY OF NIXON	102,207,940	35,782,650	137,990,590	117,539,210	2,897,040	0
CITY OF WAELDER	58,384,290	23,924,040	82,308,330	58,908,070	541,020	0
CITY OF SMILEY	25,298,970	967,390	26,266,360	18,725,810	489,690	0
GONZALES ISD	3,487,432,650	2,228,419,300	5,715,851,950	3,114,292,737	42,515,790	257,607,460
WAELDER ISD	779,860,140	152,466,460	932,326,600	308,132,117	3,908,730	16,304,210
MOULTON ISD	173,321,220	344,421,830	517,743,050	357,618,815	855,060	37,649,840
CUERO ISD	87,456,040	273,914,420	361,370,460	266,919,016	129,430	63,146,930
NIXON-SMILEY CISD	1,523,407,960	2,136,678,740	3,660,086,700	2,223,950,245	12,513,900	331,262,030
SHINER ISD	182,063,090	556,732,050	738,795,140	566,843,653	3,348,480	120,870,410
YOAKUM ISD	60,757,750	152,794,090	213,551,840	146,894,093	193,160	33,977,230
GONZALES COUNTY ESD#1	6,294,298,850	5,845,425,840	12,139,724,690	7,341,471,445	63,464,550	860,817,880
GONZALES COUNTY ESD#2	6,294,298,850	5,845,425,840	12,139,724,690	7,341,471,445	63,464,550	860,817,880
GONZALES COUNTY UWCD	5,502,948,820	3,433,151,120	8,936,099,940	4,942,013,207	57,639,740	403,360,290
GONZALES HEALTHCARE SYSTEMS	5,169,760,530	4,947,460,420	10,117,220,950	6,127,149,708	51,376,900	699,859,530
NIXON HOSPITAL DISTRICT	881,717,480	174,929,130	1,056,646,610	391,386,040	8,546,010	0
YOAKUM HOSPITAL DISTRICT	60,757,750	154,028,230	214,785,980	149,434,893	193,160	39,977,230

*SEE THE ATTACHED RECAPS FOR VALUE BREAK DOWNS.

**THE NEW VALUE COLUMNS ARE INCLUDED IN THE TOTAL MARKET. YOU DO NOT ADD THEM IN.



2024 Certified History Recap
Gonzales Central Appraisal District

(65) - UNDERGROUND WATER CONS

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homestead	(+) 70,723,580	3,310	0	Exempt Property	297,161,610	858	7,264,420	155
Non Homestead	(+) 354,006,060	8,682	88,311,950	Under \$500/\$2500	10,200	15	328,760	6,836
Productivity Market	(+) 3,447,067,720	7,916	0	Abatements	508,050	1	0	0
Income	(+) 0	0	0	Freeport	0	0	4,446,210	5
Total Land (=)	3,871,797,360	19,908	88,311,950	Goods In Transit	0	0	0	0

Ag/Timber does not include protested

Timber Gain	(+) 0	0	0	Protested Value	0	0	0	0
Productivity Market	(+) 3,447,067,720	7,916	0	Chapter 313 Value Limitation	0	0	0	0
Land Ag 1D	(-) 0	0	0	Mineral Unknown	0	0	0	0
Land Ag 1D1	(-) 52,805,670	7,916	0	Interstate Commerce	0	0	0	0
Land Ag Timber	(-) 0	0	0	Foreign Trade	0	0	0	0
Productivity Loss (=)	3,394,262,050	7,916		MultitUse	0	0	0	0

Improvements				Solar/Wind Power	87,750	1	0	0
Homestead	(+) 575,611,200	3,382	0	Vehicle Leased for Personal Use	0	0	0	0
New Homestead	(+) 8,605,470	98	0	TCEQ/Pollution Control	867,700	5	(includes New Pollution Control Value of 47,220)	0
Non Homestead	(+) 887,323,930	7,816	203,579,010	Allocation	0	0	0	0
New Non Homestead	(+) 34,329,150	282	2,516,730	Historical	0	0	0	0
Income	(+) 0	0	0	Disaster Exemption	0	0	0	0
Total Improvement (=)	1,505,869,750	11,578	206,095,740	Community Housing	0	0	0	0
				Childcare Facility	0	0	0	0

Personal				Total Losses (includes Prod. Loss & Cap Loss) (=)	298,635,310		12,039,390	
Homestead	(+) 19,133,980	401	0					
New Homestead	(+) 385,980	14	0	Total Appraised Value (=)			4,961,490,507	
Non Homestead	(+) 88,775,640	2,072	2,603,680	Value			# of Items	
New Non Homestead	(+) 16,986,110	221	150,240					
Total Personal (=)	125,281,710	2,708	2,753,920					

Mineral/Industrial/Utility/Personal Property				Homestead Exemptions				
Minerals/Oil & Gas	(+) 2,672,356,960	44,202	0	Homestead H,S	(+) 0	0	0	0
Industrial Real	(+) 180,797,710	97	0	Senior S	(+) 0	0	0	0
Industrial/Utility Personal Property	(+) 579,996,450	1,392	0	Disabled B	(+) 0	0	0	0
Total Mineral Market Value (=)	3,433,151,120	45,691		DV 100%	(+) 17,946,370	92	0	0
Total Real & Personal Market	(+) 5,502,948,820	34,194	0	Surviving Spouse of a Service Member	(+) 0	0	0	0
Total Mineral/Industrial Market	(+) 3,433,151,120	45,691	0	Surviving Spouse of a First Responder	(+) 0	0	0	0
Total Market Value (=)	8,936,099,940	79,885		Total Reimbursable	17,946,370	92		
20% MIUP Circuit Breaker Limitation	(-) 208,976,697	12,824	0	Local Discount	(+) 0	0	0	0
10% Homestead Cap Loss	(-) 27,135,806	1,719	0	Disabled Veteran	(+) 1,530,930	140	0	0
20% Circuit Breaker Limitation	(-) 33,560,180	1,832	0	Optional 65	(+) 0	0	0	0
Total Market After Cap (=)	8,666,427,257			Local Disabled	(+) 0	0	0	0
Land Timber Gain	(+) 0	0	0	State Homestead	(+) 0	0	0	0
Productivity Loss	(-) 3,394,262,050	7,916	0	Disabled Vet Donated Home (Charity)	(+) 0	0	0	0
Total Market Taxable (=)	5,272,165,207			Surviving Spouse Ported Amounts	(+) 0	0	0	0

65 - UNDERGROUND WATER CONS Net Taxable Value (=) 4,942,013,207



H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
S* (3B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Count of Homesteads										
H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,709	1,903	0	140	0	0	0	189	92	0	0
Total Parcels*: 66,170* Parcel count is figured by parcel per ownership										
Total Owners: 19,570										
Total Items: 79,885										

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$330,210
Exempt Value of First Time Partial Exemption	\$1,136,840
New AG/Timber Market	\$743,870
Taxable	\$5,520
Value Loss	\$738,350
New Improvement/Personal Market	\$57,639,740
Taxable	\$57,280,530
Industrial/Utility/Personal Taxable	\$437,040
Grand Total New Value Taxable	\$57,717,570

Average Values* (includes protested & exempt value)		Parcels	Total Homestead Value A*
Average Homestead Value A*		2,141	\$355,178,570
Market	\$165,893		Market \$335,898,134
Taxable	\$156,888		Taxable Total Homestead Value A* and E*
Average Homestead Value A* and E*		2,928	Market \$522,141,980
Market	\$178,327		Taxable Total Homestead Value A* and E* and M1
Taxable	\$169,834		Market \$497,272,834
Average Homestead Value A* and E* and M1		3,334	Market \$541,637,100
Market	\$162,458		Taxable Total Homestead Value M1
Taxable	\$154,097		Market \$513,760,504
Average Homestead Value M1		406	Market \$19,495,120
Market	\$48,017		Taxable Total Homestead Value M1
Taxable	\$40,610		Market \$16,487,670



2024 Certified History Recap
 Gonzales Central Appraisal District
 (65) - UNDERGROUND WATER CONS

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	3,795	2,516.0993	74,370.990	0	0	74,370.990	468,295.360	0	0	542,666.350	518,510.834
A2	643	678.6170	17,391.560	0	0	17,391.560	22,272.540	0	0	39,664.100	34,729.380
A3	64	0.4055	10.510	0	0	10.510	10,885.560	62,350	0	10,958.420	10,564.800
A*	4,502	3,195.1218	91,773.060	0	0	91,773.060	501,453.460	62,350	0	593,288.870	563,805.014
B1	55	36.9610	1,727.990	0	0	1,727.990	14,220.700	0	0	15,948.690	15,415.300
B*	55	36.9610	1,727.990	0	0	1,727.990	231,310	0	0	15,948.690	15,415.300
C1	1,379	806.6034	23,939.030	0	0	23,939.030	231,310	0	0	24,170.340	19,700.760
C*	1,379	806.6034	23,939.030	0	0	23,939.030	0	0	0	24,170.340	19,700.760
D1	7,916	535,693.7707	0	52,805.670	3,447,067.720	52,805.670	255,972.090	0	0	255,972.090	248,286.790
D2	3,223	0.0000	0	0	0	0	255,972.090	0	0	255,972.090	248,286.790
D*	11,139	535,693.7707	0	52,805.670	3,447,067.720	52,805.670	255,972.090	0	0	308,777.760	301,092.460
E	2,111	5,696.6323	61,110.640	0	0	61,110.640	95,456.270	0	0	156,566.910	146,552.300
E1	2,355	8,260.2628	91,092.390	0	0	91,092.390	264,751.650	0	0	355,844.040	339,663.140
E2	222	284.3011	3,728.140	0	0	3,728.140	7,859.300	0	0	11,587.440	10,288.670
E3	4	0.0000	0	0	0	0	328.760	0	0	328.760	328.760
E*	4,692	14,241.1962	155,931.170	0	0	155,931.170	368,395.960	0	0	524,327.150	496,832.870
F1	686	906.1347	47,407.290	0	0	47,407.290	158,029.880	0	0	205,437.170	199,243.150
F1	686	906.1347	47,407.290	0	0	47,407.290	158,029.880	0	0	205,437.170	199,243.150
F2	204	1,221.8768	15,631.770	0	0	15,631.770	1,300.590	0	0	180,797.710	195,133.930
F*	890	2,128.0115	63,039.060	0	0	63,039.060	159,330.470	0	0	180,797.710	394,377.080
G1	37,187	0.0000	0	0	0	0	6,983.400	0	0	2,657,482.200	2,450,012.105
G1C	11	0.0000	0	0	0	0	6,983.400	0	0	6,983.400	5,917.158
G*	37,198	0.0000	0	0	0	0	2,664,465.600	0	0	2,664,465.600	2,455,929.263
J2	7	0.1355	7.380	0	0	7.380	3,330	0	0	1,700.960	1,711.670
J3	47	0.0000	0	0	0	0	45,752.910	0	0	45,752.910	45,752.910
J4	54	0.0000	0	0	0	0	11,673.140	0	0	11,673.140	11,673.140
J5	21	0.0000	0	0	0	0	45,647.050	0	0	45,647.050	45,647.050
J5A	21	0.0000	0	0	0	0	35,291.500	0	0	35,291.500	35,285.140
J6	793	0.0000	0	0	0	0	192,813.030	0	0	192,813.030	192,813.030
J6A	1	0.0000	0	0	0	0	50,000	0	0	50,000	50,000
J7	5	0.0000	0	0	0	0	2,221.670	0	0	2,221.670	2,221.670
J8	7	0.0000	0	0	0	0	1,587.260	0	0	1,587.260	1,587.260
J8A	3	0.0000	0	0	0	0	221.370	0	0	221.370	221.370
J*	959	0.1355	7.380	0	0	7.380	3,330	0	0	336,958.890	336,969.600
L1	526	0.0000	0	0	0	0	51,335.630	0	0	51,335.630	51,335.630
L1	526	0.0000	0	0	0	0	51,335.630	0	0	51,335.630	51,335.630
L2A	28	0.0000	0	0	0	0	16,468.950	0	0	16,468.950	16,468.950
L2B	1	0.0000	0	0	0	0	50,000	0	0	50,000	50,000
L2C	42	0.0000	0	0	0	0	39,011.730	0	0	39,011.730	34,571.880
L2D	8	0.0000	0	0	0	0	914.810	0	0	914.810	914.810
L2F	1	0.0000	0	0	0	0	2,125.000	0	0	2,125.000	2,125.000
L2G	124	0.0000	0	0	0	0	154,506.780	0	0	154,506.780	154,254.830
L2H	39	0.0000	0	0	0	0	3,704.390	0	0	3,704.390	3,704.390



2024 Certified History Recap
Gonzales Central Appraisal District

(95) - UNDERGROUND WATER CONS

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L2I	3	0.0000	0	0	0	0	0	0	530,000	530,000	530,000
L2J	67	0.0000	0	0	0	0	0	0	3,181,250	3,181,250	3,181,250
L2L	3	0.0000	0	0	0	0	0	0	1,183,540	1,183,540	1,183,540
L2M	30	0.0000	0	0	0	0	0	0	11,867,450	11,867,450	11,867,450
L2P	50	0.0000	0	0	0	0	0	0	4,828,300	4,828,300	4,828,300
L2Q	39	0.0000	0	0	0	0	0	0	4,665,360	4,665,360	4,665,360
L2	435	0.0000	0	0	0	0	0	0	243,037,560	243,037,560	238,345,760
L+	961	0.0000	0	0	0	0	0	0	51,335,630	294,373,190	289,681,390
M1	1,814	0.0000	0	0	0	0	0	0	65,799,410	65,966,080	62,922,100
M*	1,814	0.0000	0	0	0	0	166,670	65,799,410	0	65,966,080	62,922,100
S1	10	0.0000	0	0	0	0	0	4,604,860	0	4,604,860	4,604,860
S2	2	0.0000	0	0	0	0	0	721,830	0	721,830	721,830
S*	12	0.0000	0	0	0	0	0	5,326,690	0	5,326,690	5,326,690
XB	198	0.0000	0	0	0	0	0	236,830	6,490	243,320	0
XC	6,836	0.0000	0	0	0	0	0	0	620,450	620,450	0
XCA	3	9,4840	193,580	0	0	193,580	7,520	0	0	201,100	0
XCH	3	0,7768	44,190	0	0	44,190	971,040	0	0	1,015,230	0
XCO	4	2,1950	70,110	0	0	70,110	0	0	0	70,110	0
XJ	1	1,0700	26,790	0	0	26,790	377,520	0	0	404,310	0
XL1	3	0,0000	0	0	0	0	0	289,090	0	289,090	0
XN	5	0,0000	0	0	0	0	0	1,429,040	0	1,429,040	0
XO	1	0,0000	0	0	0	0	0	52,120	0	52,120	0
XU	2	14,9860	191,300	0	0	191,300	169,410	0	0	360,710	0
XV	808	8,133,6992	87,785,980	0	0	87,785,980	204,570,250	750,550	7,264,420	300,371,200	0
X*	7,864	8,162,2110	88,311,950	0	0	88,311,950	206,095,740	2,757,630	7,891,360	305,056,680	0
TOTAL:	71,465	564,264,0111	424,729,640	52,805,670	3,447,067,720	477,535,310	1,505,869,750	125,281,710	3,433,151,120	5,541,837,890	4,942,046,167

CALDWELL COUNTY APPRAISAL DISTRICT

STATE OF TEXAS

COUNTY OF CALDWELL

Property Tax Code, Section 26.01 (a)

CERTIFICATION OF 2024 APPRAISAL ROLL

I, Shanna Ramzinski, Chief Appraiser for the Caldwell County Appraisal District, solemnly swear that the attached is that portion of the approved 2024 Appraisal Roll of the Caldwell County Appraisal District which lists property taxable by Gonzales County Underground Water District and constitutes the 2024 appraisal roll for Gonzales County Underground Water District.

July 23, 2024
Date

Shanna Ramzinski
Shanna Ramzinski
Chief Appraiser

07/24/2024
Date Received

[Signature]
Received by

Approval of the appraisal records by the Caldwell County Appraisal Review Board occurred on the 19th day of July, 2024.



211 Bufkin Ln
P.O. Box 900
Lockhart, Texas 78644
United States

PHONE (512) 398-5550
FAX (512) 398-5551
E-MAIL general@caldwellcad.org
WEB SITE www.caldwellcad.org

Land			Value		
Homesite:			29,439,190		
Non Homesite:			105,396,263		
Ag Market:			639,713,258		
Timber Market:			1,626,780	Total Land	(+) 776,175,491
Improvement			Value		
Homesite:			86,814,395		
Non Homesite:			102,443,978	Total Improvements	(+) 189,258,373
Non Real		Count	Value		
Personal Property:		58	21,697,060		
Mineral Property:		1,063	1,922,000		
Autos:		0	0	Total Non Real	(+) 23,619,060
				Market Value	= 989,052,924
Ag		Non Exempt	Exempt		
Total Productivity Market:		641,340,038	0		
Ag Use:		4,196,282	0	Productivity Loss	(-) 637,126,606
Timber Use:		17,150	0	Appraised Value	= 351,926,318
Productivity Loss:		637,126,606	0		
				Homestead Cap	(-) 18,800,495
				23.231 Cap	(-) 822,287
				Assessed Value	= 332,303,536
				Total Exemptions Amount	(-) 16,483,844
				(Breakdown on Next Page)	
				Net Taxable	= 315,819,692

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 10,024.12 = 315,819,692 * (0.003174 / 100)

Certified Estimate of Market Value:	989,052,924
Certified Estimate of Taxable Value:	315,819,692
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
 ARB Approved Totals

7/23/2024

12:31:04PM

Property Count: 2,793

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	6	0	65,000	65,000
DV3	6	0	56,000	56,000
DV4	17	0	141,263	141,263
DVHS	16	0	5,712,733	5,712,733
EX-XR	8	0	7,697,750	7,697,750
EX-XV	15	0	2,628,783	2,628,783
EX366	617	0	39,851	39,851
SO	9	142,464	0	142,464
Totals		142,464	16,341,380	16,483,844

2024 CERTIFIED TOTALS

WGPU - Gonzales County Underground Water Conserv District
Under ARB Review Totals

Property Count: 16

Land			Value		
Homesite:			1,305,422		
Non Homesite:			3,640,910		
Ag Market:			1,277,530		
Timber Market:			0	Total Land	(+) 6,223,862
Improvement			Value		
Homesite:			517,313		
Non Homesite:			1,255,983	Total Improvements	(+) 1,773,296
Non Real		Count	Value		
Personal Property:		0	0		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 0
				Market Value	= 7,997,158
Ag		Non Exempt	Exempt		
Total Productivity Market:		1,277,530	0		
Ag Use:		6,140	0	Productivity Loss	(-) 1,271,390
Timber Use:		0	0	Appraised Value	= 6,725,768
Productivity Loss:		1,271,390	0		
				Homestead Cap	(-) 414,180
				23.231 Cap	(-) 0
				Assessed Value	= 6,311,588
				Total Exemptions Amount (Breakdown on Next Page)	(-) 0
				Net Taxable	= 6,311,588

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
200.33 = 6,311,588 * (0.003174 / 100)

Certified Estimate of Market Value:	6,424,685
Certified Estimate of Taxable Value:	5,249,633
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District

7/23/2024

12:31:04PM

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
Grand Totals

7/23/2024 12:30:35PM

Property Count: 2,809

Land		Value			
Homesite:		30,744,612			
Non Homesite:		109,037,173			
Ag Market:		640,990,788			
Timber Market:		1,626,780	Total Land	(+)	782,399,353
Improvement		Value			
Homesite:		87,331,708			
Non Homesite:		103,699,961	Total Improvements	(+)	191,031,669
Non Real		Count	Value		
Personal Property:	58		21,697,060		
Mineral Property:	1,063		1,922,000		
Autos:	0		0		
			Total Non Real	(+)	23,619,060
			Market Value	=	997,050,082
Ag		Non Exempt	Exempt		
Total Productivity Market:	642,617,568		0		
Ag Use:	4,202,422		0	Productivity Loss	(-) 638,397,996
Timber Use:	17,150		0	Appraised Value	= 358,652,086
Productivity Loss:	638,397,996		0	Homestead Cap	(-) 19,214,675
				23.231 Cap	(-) 822,287
				Assessed Value	= 338,615,124
				Total Exemptions Amount (Breakdown on Next Page)	(-) 16,483,844
				Net Taxable	= 322,131,280

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 10,224.45 = 322,131,280 * (0.003174 / 100)

Certified Estimate of Market Value:	995,477,609
Certified Estimate of Taxable Value:	321,069,325
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
Grand Totals

Property Count: 2,809

7/23/2024

12:31:04PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	6	0	65,000	65,000
DV3	6	0	56,000	56,000
DV4	17	0	141,263	141,263
DVHS	16	0	5,712,733	5,712,733
EX-XR	8	0	7,697,750	7,697,750
EX-XV	15	0	2,628,783	2,628,783
EX366	617	0	39,851	39,851
SO	9	142,464	0	142,464
Totals		142,464	16,341,380	16,483,844

2024 CERTIFIED TOTALSWGPU - Gonzales County Underground Water Conserv District
ARB Approved Totals

Property Count: 2,793

7/23/2024 12:31:04PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	86	76.2048	\$137,850	\$12,180,639	\$11,089,026
C1	VACANT LOTS AND LAND TRACTS	31	56.6710	\$0	\$2,526,550	\$2,484,179
D1	QUALIFIED OPEN-SPACE LAND	893	62,305.6471	\$0	\$641,340,038	\$4,186,315
D2	IMPROVEMENTS ON QUALIFIED OP	263		\$229,760	\$9,245,411	\$9,186,597
E	RURAL LAND, NON QUALIFIED OPE	1,030	6,199.3312	\$10,013,620	\$277,296,186	\$253,383,842
F1	COMMERCIAL REAL PROPERTY	10	20.8390	\$216,490	\$3,427,530	\$3,427,530
G1	OIL AND GAS	457		\$0	\$1,879,184	\$1,800,449
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$3,074,990	\$3,074,990
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$156,060	\$156,060
J5	RAILROAD	1		\$0	\$2,003,210	\$2,003,210
J6	PIPELAND COMPANY	12		\$0	\$14,755,540	\$14,755,540
L1	COMMERCIAL PERSONAL PROPE	20		\$0	\$1,598,860	\$1,598,860
L2	INDUSTRIAL AND MANUFACTURIN	4		\$0	\$99,090	\$99,090
M1	TANGIBLE OTHER PERSONAL, MOB	121		\$451,990	\$8,529,370	\$8,117,980
O	RESIDENTIAL INVENTORY	9	21.1660	\$0	\$562,250	\$456,024
X	TOTALLY EXEMPT PROPERTY	640	887.8830	\$15,820	\$10,378,016	\$0
	Totals		69,567.7421	\$11,065,530	\$989,052,924	\$315,819,692

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Conserv District
Under ARB Review Totals

Property Count: 16

7/23/2024 12:31:04PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	1.0000	\$0	\$214,830	\$214,830
D1	QUALIFIED OPEN-SPACE LAND	1	120.0400	\$0	\$1,277,530	\$6,140
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$1,690	\$1,690
E	RURAL LAND, NON QUALIFIED OPE	14	317.7590	\$370,580	\$6,458,548	\$6,055,946
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$44,560	\$32,982
	Totals		438.7990	\$370,580	\$7,997,158	\$6,311,588

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
Grand Totals

Property Count: 2,809

7/23/2024 12:31:04PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	87	77.2048	\$137,850	\$12,395,469	\$11,303,856
C1	VACANT LOTS AND LAND TRACTS	31	56.6710	\$0	\$2,526,550	\$2,484,179
D1	QUALIFIED OPEN-SPACE LAND	894	62,425.6871	\$0	\$642,617,568	\$4,192,455
D2	IMPROVEMENTS ON QUALIFIED OP	264		\$229,760	\$9,247,101	\$9,188,287
E	RURAL LAND, NON QUALIFIED OPE	1,044	6,517.0902	\$10,384,200	\$283,754,734	\$259,439,788
F1	COMMERCIAL REAL PROPERTY	10	20.8390	\$216,490	\$3,427,530	\$3,427,530
G1	OIL AND GAS	457		\$0	\$1,879,184	\$1,800,449
J3	ELECTRIC COMPANY (INCLUDING C	5		\$0	\$3,074,990	\$3,074,990
J4	TELEPHONE COMPANY (INCLUDI	4		\$0	\$156,060	\$156,060
J5	RAILROAD	1		\$0	\$2,003,210	\$2,003,210
J6	PIPELAND COMPANY	12		\$0	\$14,755,540	\$14,755,540
L1	COMMERCIAL PERSONAL PROPE	20		\$0	\$1,598,860	\$1,598,860
L2	INDUSTRIAL AND MANUFACTURIN	4		\$0	\$99,090	\$99,090
M1	TANGIBLE OTHER PERSONAL, MOB	122		\$451,990	\$8,573,930	\$8,150,962
O	RESIDENTIAL INVENTORY	9	21.1660	\$0	\$562,250	\$456,024
X	TOTALLY EXEMPT PROPERTY	640	887.8830	\$15,820	\$10,378,016	\$0
Totals			70,006.5411	\$11,436,110	\$997,050,082	\$322,131,280

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
ARB Approved Totals

Property Count: 2,793

7/23/2024 12:31:04PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	61	41.0398	\$119,850	\$7,897,139	\$6,957,253
A2	RESIDENTIAL MOBILE HOME ON OW	24	35.1650	\$0	\$4,009,130	\$3,870,075
A9	RESIDENTIAL MISC / NON-RESIDENTI	17		\$18,000	\$274,370	\$261,698
C	VACANT RESIDENTIAL LOTS - INSI	10	17.9240	\$0	\$960,850	\$960,850
C1	VACANT RESIDENTIAL LOTS - OUTS	21	38.7470	\$0	\$1,565,700	\$1,523,329
D1	RANCH LAND - QUALIFIED AG LAND	891	62,217.3221	\$0	\$639,967,863	\$4,432,040
D2	NON-RESIDENTIAL IMPRVS ON QUAL	263		\$229,760	\$9,245,411	\$9,186,597
D4	TIMBERLAND - QUALIFIED AG LAND	3	111.3170	\$0	\$1,626,780	\$8,880
E	RESIDENTIAL ON NON-QUALIFIED A	544	1,193.5112	\$8,559,830	\$153,168,741	\$135,067,254
E1	NON-RESIDENTIAL ON NON-QUALIF	310	112.3430	\$862,930	\$10,577,689	\$10,165,589
E2	MOBILE HOMES ON RURAL LAND	412	797.7547	\$589,880	\$41,393,956	\$36,368,857
E3	RURAL LAND NON-QUALIFIED AG	268	4,072.7303	\$980	\$71,901,195	\$71,527,538
F1	REAL - COMMERCIAL	10	20.8390	\$216,490	\$3,427,530	\$3,427,530
G1	OIL, GAS AND MINERAL RESERVES	457		\$0	\$1,879,184	\$1,800,449
J3	ELECTRIC COMPANIES (INCLD CO-O	5		\$0	\$3,074,990	\$3,074,990
J4	TELEPHONE COMPANIES (INCLD CO	4		\$0	\$156,060	\$156,060
J5	RAILROADS	1		\$0	\$2,003,210	\$2,003,210
J6	PIPELINES	12		\$0	\$14,755,540	\$14,755,540
L1	COMMERCIAL PERSONAL PROPER	5		\$0	\$1,300,600	\$1,300,600
L2	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$99,090	\$99,090
L3	LEASED EQUIPMENT	6		\$0	\$63,270	\$63,270
L5	VEHICLES - INCOME PRODUCING CO	9		\$0	\$234,990	\$234,990
M1	MOBILE HOME ONLY ON NON-OWNE	121		\$451,990	\$8,529,370	\$8,117,980
O	REAL PROPERTY INVENTORY - RES	9	21.1660	\$0	\$562,250	\$456,024
X	EXEMPT	640	887.8830	\$15,820	\$10,378,016	\$0
	Totals		69,567.7421	\$11,065,530	\$989,052,924	\$315,819,693

2024 CERTIFIED TOTALSWGCU - Gonzales County Underground Water Conserv District
Under ARB Review Totals

Property Count: 16

7/23/2024 12:31:04PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	1	1.0000	\$0	\$212,840	\$212,840
A9	RESIDENTIAL MISC / NON-RESIDENTI	1		\$0	\$1,990	\$1,990
D1	RANCH LAND - QUALIFIED AG LAND	1	120.0400	\$0	\$1,277,530	\$6,140
D2	NON-RESIDENTIAL IMPRVS ON QUAL	1		\$0	\$1,690	\$1,690
E	RESIDENTIAL ON NON-QUALIFIED A	9	38.4720	\$325,760	\$2,409,803	\$2,286,238
E1	NON-RESIDENTIAL ON NON-QUALIF	5		\$44,820	\$115,079	\$99,154
E2	MOBILE HOMES ON RURAL LAND	4	20.9390	\$0	\$717,506	\$454,394
E3	RURAL LAND NON-QUALIFIED AG	7	258.3480	\$0	\$3,216,160	\$3,216,160
M1	MOBILE HOME ONLY ON NON-OWNE	1		\$0	\$44,560	\$32,982
	Totals		438.7990	\$370,580	\$7,997,158	\$6,311,588

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
Grand Totals

Property Count: 2,809

7/23/2024 12:31:04PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	RESIDENTIAL SINGLE FAMILY	62	42.0398	\$119,850	\$8,109,979	\$7,170,093
A2	RESIDENTIAL MOBILE HOME ON OW	24	35.1650	\$0	\$4,009,130	\$3,870,075
A9	RESIDENTIAL MISC / NON-RESIDENTI	18		\$18,000	\$276,360	\$263,688
C	VACANT RESIDENTIAL LOTS - INSI	10	17.9240	\$0	\$960,850	\$960,850
C1	VACANT RESIDENTIAL LOTS - OUTS	21	38.7470	\$0	\$1,565,700	\$1,523,329
D1	RANCH LAND - QUALIFIED AG LAND	892	62,337.3621	\$0	\$641,245,393	\$4,438,180
D2	NON-RESIDENTIAL IMPRVS ON QUAL	264		\$229,760	\$9,247,101	\$9,188,287
D4	TIMBERLAND - QUALIFIED AG LAND	3	111.3170	\$0	\$1,626,780	\$8,880
E	RESIDENTIAL ON NON-QUALIFIED A	553	1,231.9832	\$8,885,590	\$155,578,544	\$137,353,492
E1	NON-RESIDENTIAL ON NON-QUALIF	315	112.3430	\$907,750	\$10,692,768	\$10,264,743
E2	MOBILE HOMES ON RURAL LAND	416	818.6937	\$589,880	\$42,111,462	\$36,823,251
E3	RURAL LAND NON-QUALIFIED AG	275	4,331.0783	\$980	\$75,117,355	\$74,743,698
F1	REAL - COMMERCIAL	10	20.8390	\$216,490	\$3,427,530	\$3,427,530
G1	OIL, GAS AND MINERAL RESERVES	457		\$0	\$1,879,184	\$1,800,449
J3	ELECTRIC COMPANIES (INCLD CO-O	5		\$0	\$3,074,990	\$3,074,990
J4	TELEPHONE COMPANIES (INCLD CO	4		\$0	\$156,060	\$156,060
J5	RAILROADS	1		\$0	\$2,003,210	\$2,003,210
J6	PIPELINES	12		\$0	\$14,755,540	\$14,755,540
L1	COMMERCIAL PERSONAL PROPER	5		\$0	\$1,300,600	\$1,300,600
L2	INDUSTRIAL PERSONAL PROPERTY	4		\$0	\$99,090	\$99,090
L3	LEASED EQUIPMENT	6		\$0	\$63,270	\$63,270
L5	VEHICLES - INCOME PRODUCING CO	9		\$0	\$234,990	\$234,990
M1	MOBILE HOME ONLY ON NON-OWNE	122		\$451,990	\$8,573,930	\$8,150,962
O	REAL PROPERTY INVENTORY - RES	9	21.1660	\$0	\$562,250	\$456,024
X	EXEMPT	640	887.8830	\$15,820	\$10,378,016	\$0
Totals			70,006.5411	\$11,436,110	\$997,050,082	\$322,131,281

2024 CERTIFIED TOTALS

WGCU - Gonzales County Underground Water Consv District
Effective Rate Assumption

Property Count: 2,809

7/23/2024 12:31:04PM

New Value

TOTAL NEW VALUE MARKET: \$11,436,110
TOTAL NEW VALUE TAXABLE: \$11,412,080

New Exemptions

Exemption	Description	Count	2023 Market Value	Exemption Amount
EX366	HOUSE BILL 366	12		\$3,522
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,522

Exemption	Description	Count	Exemption Amount
DV3	Disabled Veterans 50% - 69%	1	\$12,000
PARTIAL EXEMPTIONS VALUE LOSS			\$12,000
NEW EXEMPTIONS VALUE LOSS			\$15,522

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS **\$15,522**

New Ag / Timber Exemptions

2023 Market Value \$6,330,289 Count: 33
2024 Ag/Timber Use \$62,530
NEW AG / TIMBER VALUE LOSS \$6,267,759

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
393	\$274,519	\$48,004	\$226,515
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
23	\$294,954	\$47,370	\$247,584

2024 CERTIFIED TOTALS

WGPU - Gonzales County Underground Water Consv District
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
16	\$7,997,158.00	\$5,249,633

**Gonzales County UWCD
Amended 2023-2024 Budget/Proposed 2024-2025 Budget**

GCUWCD EXPENSES

CATEGORIES	23-24 ESTIMATED TO DATE	23-24 BUDGET	23-24 BUDGET AMENDMENTS	23-24 AMENDED BUDGET	24-25 PROPOSED BUDGET
001 Payroll Expenses					
Directors' Salary	\$8,550.00	\$9,500.00		\$9,500.00	\$ 12,500.00
Manager Salary	\$75,589.11	\$90,706.95		\$90,706.95	\$ 93,428.16
Office Aide Salary	\$29,367.46	\$26,000.00		\$35,490.46	\$ 37,811.03
Temporary (Office Aide)	\$0.00	\$2,170.00		\$2,170.00	\$ 2,170.00
Part Time Field Technician	\$21,494.67	\$29,705.20		\$25,000.00	\$ 25,750.00
Well Mitigation Manager	\$28,538.13	\$67,897.60		\$67,897.60	\$ 69,934.53
FICA (SS & Medicare)	\$12,510.79	\$16,394.70		\$16,394.70	\$ 17,359.66
State Unemployment	\$500.93	\$4,071.89		\$4,071.89	\$ 4,311.55
Workers Compensation	\$0.00	\$2,143.10		\$2,143.10	\$ 2,269.24
GCUWCD Retirement Match	\$2,984.64	\$4,758.14		\$4,758.14	\$ 4,900.88
Employee Health Insurance	\$0.00	\$0.00		\$0.00	\$ 21,000.00
Payroll Expense Total	\$179,535.73	\$253,347.57	\$0.00	\$258,132.84	\$ 291,435.05
002 Operating Expenses					
Association Dues	\$125.00	\$2,500.00		\$2,500.00	\$2,500.00
Education	\$636.01	\$700.00		\$700.00	\$700.00
Audit Fees	\$2,866.68	\$3,000.00		\$3,000.00	\$3,000.00
Marketing/Advertisement	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00
Office Maintenance(Pest/Janitorial/AC)	\$900.46	\$2,000.00		\$2,000.00	\$2,000.00
Building Repair	\$5,303.84	\$0.00	(\$5,350.00)	\$5,350.00	\$1,500.00
Office Utilities (Trash/Water/Elec)	\$2,012.13	\$2,500.00		\$2,500.00	\$2,500.00
Office Building Insurance	\$3,389.00	\$3,000.00	(\$400.00)	\$4,000.00	\$4,000.00
Employee Insurance (TML/Dubose)	\$4,316.56	\$3,500.00	(\$850.00)	\$4,320.00	\$4,500.00
Equip. Rental (Ricoh Copy/Scan/Fax)	\$3,353.49	\$4,000.00		\$4,000.00	\$4,000.00
Equip Maintenance	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00
Internet Access GVTC	\$1,014.50	\$1,980.00		\$1,980.00	\$1,980.00
Software Upgrades (ESRI/Quickbook)	\$3,359.88	\$2,800.00	(\$600.00)	\$3,400.00	\$3,500.00
IT Service (Virtualis Soltuions)	\$8,829.00	\$11,000.00		\$11,000.00	\$11,000.00
Electronic Data Storage (DropBox)	\$146.00	\$200.00		\$200.00	\$200.00
GoToMeeting (Online Meeting Host)	\$144.00	\$200.00		\$200.00	\$200.00
Consultant	\$21,569.09	\$30,000.00	\$5,000.00	\$25,000.00	\$30,000.00
Legal	\$39,957.07	\$60,000.00		\$60,000.00	\$60,000.00
Lobbying	\$30,000.00	\$30,000.00		\$30,000.00	\$30,000.00
Hearing Procedures	\$0.00	\$0.00		\$0.00	\$15,000.00
Legal SOAH GBRA	\$123,758.06	\$0.00	(\$160,000.00)	\$160,000.00	\$0.00
Legal CRWA	\$1,300.00	\$0.00	(\$1,300.00)	\$1,300.00	\$0.00
Office Supplies	\$972.88	\$2,000.00		\$2,000.00	\$2,000.00
Postage	\$598.64	\$500.00	(\$100.00)	\$600.00	\$700.00
Published Notices	\$4,921.95	\$500.00	(\$4,500.00)	\$5,000.00	\$3,000.00
Telephone/Cell Phones	\$3,336.76	\$4,000.00		\$4,000.00	\$4,000.00
Travel and Meetings	\$405.00	\$7,500.00	\$5,000.00	\$2,500.00	\$7,500.00
Vehicle Mileage	\$4,731.02	\$15,000.00	\$1,300.00	\$13,700.00	\$15,000.00
Website Maintenance	\$457.00	\$500.00		\$500.00	\$500.00
Database Hosting (Halff/Standen)	\$5,500.00	\$5,500.00		\$5,500.00	\$5,500.00
Cash on Hand to Cover Expenses	\$0.00	\$0.00	\$70,000.00	\$70,000.00	\$0.00
Operating Expense Total	\$273,904.02	\$194,680.00	-\$90,000.00	\$425,250.00	\$216,280.00
003 Capital Outlay Expenses					
Lab/Field Equipment	\$2,804.39	\$3,000.00		\$3,000.00	\$3,000.00
Office Equipment	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
Reference Materials	\$0.00	\$0.00		\$0.00	\$0.00
Capital Outlay Expense Total	\$2,804.39	\$6,000.00	\$3,000.00	\$3,000.00	\$6,000.00
004 Project Expenses					
Groundwater Testing & GW Fair	\$4,024.33	\$11,000.00		\$11,000.00	\$6,000.00
WL Recorder Equip. & Maintenance	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
Well Plugging Program	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$650,000.00
Well Inspection Program	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
Election Expenses	\$6,210.77	\$10,000.00		\$10,000.00	\$0.00
Post Modeling VS Actual Report	\$0.00	\$30,000.00	In Progress	\$30,000.00	\$29,000.00
Eastern Drawdown Report	\$0.00	\$40,000.00	In Progress	\$40,000.00	\$40,000.00
Subsidence Probability	\$0.00	\$20,000.00	In Progress	\$20,000.00	\$20,000.00
Leased Property Audit	\$0.00	\$12,000.00	In Progress	\$12,000.00	\$11,000.00
Project Expense Total	\$10,235.10	\$210,000.00	\$87,000.00	\$123,000.00	\$768,000.00
005 Tax Expenses					
Appraisal District Budget Share/Tax Expense	\$2,461.50	\$3,271.83		\$3,271.83	\$3,397.28
Tax Expense Total	\$2,461.50	\$3,271.83	\$0.00	\$3,271.83	\$3,397.28
TOTAL ALL EXPENSES	\$468,940.74	\$667,299.40	\$0.00	\$812,654.67	\$1,285,112.33

GCUWCD INCOME

CATEGORIES	23-24 ESTIMATED TO DATE	23-24 BUDGET	23-24 BUDGET AMENDMENTS	23-24 AMENDED BUDGET	24-25 PROPOSED BUDGET
006 Tax Collection					
Current Tax	\$140,237.28	\$144,942.12		\$144,942.12	\$148,113.15
Delinquent Tax	\$1,953.96	\$0.00		\$0.00	\$0.00
Penalty & Interest	\$1,725.77	\$0.00		\$0.00	\$0.00
Less Commission	(\$1,872.76)	(\$2,000.00)		(\$2,000.00)	(\$2,000.00)
Less Tax Refunds	\$198.18	\$0.00		\$0.00	\$0.00
Tax Collection Total	\$142,242.43	\$142,942.12	\$0.00	\$142,942.12	\$146,113.15
007 Fees, Interest, Reimbursement					
Miscellaneous Income	\$1,129.23	\$0.00		\$0.00	\$0.00
Permit Fees	\$377.00	\$0.00		\$0.00	\$0.00
Export Fee	\$214,362.73	\$186,314.26		\$186,314.26	\$1,128,995.51
Interest Earned	\$42,937.89	\$10,500.00		\$10,500.00	\$25,000.00
Fees and Interest Total	\$258,806.85	\$196,814.26	\$0.00	\$196,814.26	\$1,153,995.51
008 Transfer From Prior Year Funds					
Transfer Total	\$0.00	\$0.00		\$0.00	\$0.00
TOTAL ALL FUNDING	\$401,049.28	\$339,756.38	\$0.00	\$339,756.38	\$1,300,108.66

DEFICIT/SURPLUS

	(\$67,891.46)	(\$327,543.02)		(\$472,898.29)	\$14,996.33
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ANTICIPATED CASH ON HAND

Estimated Cash on Hand FYE 23-24	\$2,223,778.30
Cash on Hand to Cover Expenses	(\$70,000.00)
Budget Surplus/Deficit FY 24-25	\$14,996.33
Total 2024-2025 FYE	\$2,308,774.63

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08/09/24

Accrual Basis

Gonzales County Underground Water Conservation District
Transaction Detail By Account
 October 1, 2023 through August 9, 2024

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
002 Oper Exp.										
Building Repair										
Check	05/07/2024		McCoy's	Numbers for Address			Operating Acco...	17.97		17.97
Check	05/07/2024	7977	Native Arbor Care	VOID: Estimate #264		X	Operating Acco...	0.00		17.97
Check	05/21/2024	7984	John Facile-Native Arbor Care	VOID:		X	Operating Acco...	0.00		17.97
Check	05/30/2024	8009	ME Plumbing	Estimate #2909			Operating Acco...	1,948.50		1,966.47
Check	05/30/2024	8009	ME Plumbing	Estimate #3080			Operating Acco...	2,604.37		4,570.84
Check	06/17/2024	8015	T-Electric	Repair			Operating Acco...	300.00		4,870.84
Check	06/20/2024	8016	John Facile	Contractor Services N...			Operating Acco...	433.00		5,303.84
Total Building Repair								5,303.84	0.00	5,303.84
Total 002 Oper Exp.								5,303.84	0.00	5,303.84
TOTAL								5,303.84	0.00	5,303.84

Gonzales County Underground Water Conservation District Transaction Detail By Account

October 1, 2023 through August 9, 2024

10:08 AM
08/09/24
Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
002 Oper Exp.										
Legal										
Legislative Services	10/10/2023	7791	GM Elis Law Firm PC	2024-2025 Legislative			Operating Acc...	30,000.00		30,000.00
Check								30,000.00	0.00	30,000.00
Total Legislative Services										
CRWA	12/12/2023	7844	Judge Stephen Ables	GCUWCD Preliminary Hearing for CRWA p...			Operating Acc...	1,300.00		1,300.00
Check								1,300.00	0.00	1,300.00
Total CRWA										
GBRA	10/10/2023	7793	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	822.38		822.38
Check	11/14/2023	7816	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	12,550.00		13,372.38
Check	11/14/2023	7820	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	931.50		14,303.88
Check	12/12/2023	7843	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	4,371.00		18,674.88
Check	12/12/2023	7845	Daniel B. Stephens ...	Professional Services			Operating Acc...	275.00		18,949.88
Check	01/09/2024	7865	Daniel B. Stephens ...	Professional Services Invoice #0266029			Operating Acc...	1,650.00		20,599.88
Check	01/09/2024	7866	Daniel B. Stephens ...	Professional Services Invoice #0266034			Operating Acc...	3,520.87		24,120.75
Check	01/09/2024	7868	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	4,611.00		28,731.75
Check	01/31/2024	7886	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	207.90		28,939.65
Check	02/01/2024	7891	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	207.90		29,147.55
Check	02/01/2024	7894	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	4,536.45		33,684.00
Check	03/12/2024	7919	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	3,083.00		36,767.00
Check	04/02/2024	7944	Daniel B. Stephens ...	Professional Services Invoice #0267934		X	Operating Acc...	0.00		36,767.00
Check	04/02/2024	7944	Daniel B. Stephens ...	Professional Services Invoice #0268367		X	Operating Acc...	0.00		36,767.00
Check	04/02/2024	7946	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	22,648.50		59,415.50
Check	05/14/2024	7972	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	5,542.00		64,957.50
Check	05/14/2024	7974	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	311.85		65,269.35
Check	05/14/2024	7975	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	467.78		65,737.13
Check	05/30/2024	8010	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	10,258.26		75,995.39
Check	06/03/2024	8002	Edwards Association	Chair Rental	78629		Operating Acc...	560.00		76,555.39
Check	06/07/2024	8004	Martin Canales	Mic & Speakers for Hearing			Operating Acc...	150.00		76,705.39
Check	06/07/2024	8004	Martin Canales	Mic & Speakers for Hearing			Operating Acc...	150.00		76,855.39
Check	07/09/2024	8032	McElroy Sullivan Mi...	Friedman, A.			Operating Acc...	26,183.01		103,038.40
Check	07/09/2024	8035	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	4,833.68		107,872.08
Check	07/31/2024	8052	State Office of Adm...	GBRA Contested Case Hearing			Operating Acc...	7,328.48		115,200.56
Check	07/31/2024	8054	Daniel B. Stephens ...	Professional Services Invoice #0267934			Operating Acc...	825.00		116,025.56
Check	07/31/2024	8054	Daniel B. Stephens ...	Professional Services Invoice #0268367			Operating Acc...	7,732.50		123,758.06
Total GBRA								123,758.06	0.00	123,758.06
Legal - Other	04/02/2024	7948	GM Elis Law Firm PC	July 2023-September 2023			Operating Acc...	12,535.11		12,535.11
Check	07/09/2024	8036	GM Elis Law Firm PC	Oct 2023-Dec 2023			Operating Acc...	2,805.00		15,340.11
Total Legal - Other										
Total Legal								15,340.11	0.00	15,340.11
Total 002 Oper Exp.								170,398.17	0.00	170,398.17
TOTAL								170,398.17	0.00	170,398.17

**Gonzales County Underground Water Conservation District
Transaction Detail By Account
October 1, 2023 through August 9, 2024**

10:08 AM
08/09/24
Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
002 Oper Exp.										
Postage										
Check	10/31/2023		US Postal Service	Certified Mailing				8.56		8.56
Check	12/12/2023	7845	Daniel B. Stephens ...	FesdEx				84.49		93.49
Check	01/09/2024	7864	Stakes, Haley M	USPS Certificate of Mailing				8.56		102.05
Check	02/01/2024		USPS Disbursing Of...	Postage				48.16		150.21
Check	03/07/2024		US Postal Service	Certified Mailing				9.44		159.65
Check	03/07/2024		US Postal Service	Stamps				68.00		227.65
Check	03/12/2024	7921	Costal Office Solutio...	UPS Ground Water Testing				18.87		246.52
Check	04/02/2024	7943	Costal Office Solutio...	UPS Ground Water Testing IN-3616				30.37		276.89
Check	04/02/2024	7943	Costal Office Solutio...	UPS Ground Water Testing IN-3685				20.85		297.74
Check	04/02/2024	7943	Costal Office Solutio...	UPS Ground Water Testing IN-3722				21.71		319.45
Check	04/02/2024	7943	Costal Office Solutio...	UPS Ground Water Testing IN-3777				21.71		341.16
Check	04/03/2024		USPS Disbursing Of...	Certified Mailing				8.73		349.89
Check	05/14/2024	7971	Costal Office Solutio...	UPS Ground Water Testing IN-398				30.46		380.35
Check	05/14/2024	7971	Costal Office Solutio...	UPS Ground Water Testing IN-4014				21.71		402.06
Check	05/14/2024	7971	Costal Office Solutio...	UPS Ground Water Testing IN-4063				23.44		425.50
Check	05/14/2024	7971	Costal Office Solutio...	Customer #31259, Invoice #IN-398...				8.73		434.23
Check	06/28/2024		US Postal Service	Certified Mailing				8.73		442.96
Check	07/10/2024		USPS Disbursing Of...	Certified Mailing				9.68		452.64
Check	07/19/2024		USPS Disbursing Of...	Certified Mailing				146.00		598.64
Check	07/24/2024		USPS Disbursing Of...	Certified Mailing				598.64	0.00	598.64
Total Postage								598.64	0.00	598.64
Total 002 Oper Exp.								598.64	0.00	598.64
TOTAL								598.64	0.00	598.64

Gonzales County Underground Water Conservation District
Transaction Detail By Account
October 1, 2023 through August 9, 2024

10:08 AM
 08/09/24
 Accrual Basis

Type	Date	Num	Name	Memo	Cir	Split	Debit	Credit	Balance
002 Oper Exp.									
Published Notices									
Check	10/10/2023	7785	Martin, Laura	CCAD Notice		Operating Account # 80...	6.00		6.00
Check	11/14/2023	7812	Martin, Laura	CCAD Notice		Operating Account # 80...	9.00		15.00
Check	11/14/2023	7815	Lockhart Post-Regis...	Public Hearing 11/17/23		Operating Account # 80...	77.04		92.04
Check	11/14/2023	7815	Lockhart Post-Regis...	Public Hearing 11/14/23		Operating Account # 80...	77.04		169.08
Check	11/14/2023	7818	Gonzales Inquirer N...	Public Hearing Notices (2)		Operating Account # 80...	306.00		475.08
Check	11/14/2023	7818	Caldwell County App...	Notice of Public Hearing		Operating Account # 80...	6.00		481.08
Check	12/19/2023		Caldwell County App...	Notice of Public Hearing		Operating Account # 80...	6.00		487.08
Check	12/20/2023		Martin, Laura	Public Notice Fee CCAD		Operating Account # 80...	3.00		490.08
Check	01/09/2024	7861	Gonzales Inquirer N...	Application for Place on Ballot		Operating Account # 80...	238.00		728.08
Check	01/09/2024	7869	Gonzales Inquirer N...	Public Hearing		Operating Account # 80...	140.25		868.33
Check	01/09/2024	7869	Gonzales Inquirer N...	Application for Ballot		Operating Account # 80...	344.00		1,212.33
Check	01/09/2024	7870	Lockhart Post-Regis...	Public Hearing		Operating Account # 80...	74.52		1,286.85
Check	01/09/2024	7870	Lockhart Post-Regis...	Public Hearing		Operating Account # 80...	2.00		1,288.85
Check	03/12/2024	7913	Martin, Laura	Posting Fee CCAD		Operating Account # 80...	4.00		1,292.85
Check	03/12/2024	7915	Stakes, Haley M	Notice Fee CCAD		Operating Account # 80...	903.00		2,195.85
Check	04/02/2024	7945	Lockhart Post-Regis...	Order of Election		Operating Account # 80...	739.50		2,935.35
Check	04/02/2024	7947	Gonzales Inquirer N...	Order of Election		Operating Account # 80...	272.00		3,207.35
Check	05/07/2024	7978	Gonzales Inquirer N...	Technician Job Post		Operating Account # 80...	2.00		3,209.35
Check	05/07/2024	7978	Caldwell County	Cash for notice		Petty Cash	903.00		4,112.35
Check	05/07/2024	7979	Lockhart Post-Regis...	Order of Election		Operating Account # 80...	236.50		4,348.85
Check	05/07/2024	7979	Lockhart Post-Regis...	Technician Job Post		Operating Account # 80...	236.50		4,585.35
Check	05/07/2024	7979	Lockhart Post-Regis...	Technician Job Post		Operating Account # 80...	215.00		4,800.35
Check	05/30/2024	8012	Lockhart Post-Regis...	Filed Technician Job Post		Operating Account # 80...	121.60		4,921.95
Check	05/30/2024	8013	Gonzales Inquirer N...	Technician Job Post		Operating Account # 80...	121.60		4,921.95
Total Published Notices							4,921.95	0.00	4,921.95
Total 002 Oper Exp.							4,921.95	0.00	4,921.95
TOTAL							4,921.95	0.00	4,921.95

Gonzales County Underground Water Conservation District
Transaction Detail By Account
October 1, 2023 through August 9, 2024

10:10 AM
 08/09/24
 Accrual Basis

Type	Date	Num	Name	Memo	Class	Cir	Split	Debit	Credit	Balance
002 Oper Exp.										
Software Maintenance										
Check	10/10/2023	7795	ESRI	ArcGIS Annual Desktop Maintenance			Operating Acc...	1,108.25		1,108.25
Check	10/13/2023		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	48.71		1,156.96
Check	11/13/2023		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	51.96		1,208.92
Check	11/15/2023		Adobe Inc.	Adobe liscense			Operating Acc...	168.74		1,377.66
Check	11/27/2023		Adobe Inc.	Adobe liscense #2			Operating Acc...	16.22		1,393.88
Check	12/12/2023		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	58.46		1,452.34
Deposit	12/15/2023		ESRI	REFUND Overpayment			Money Market ...		1,108.25	344.09
Check	12/26/2023		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	16.22		360.31
Check	01/12/2024		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	58.46		418.77
Check	01/25/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	16.22		434.99
Check	01/31/2024		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	572.60		1,007.59
Check	02/01/2024		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	1,980.98		2,988.57
Deposit	02/01/2024		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...		572.60	2,415.97
Check	02/26/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	16.22		2,432.19
Check	03/04/2024		Dropbox	Annual Account Renewal			Operating Acc...	127.79		2,559.98
Check	03/25/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	16.22		2,576.20
Check	04/24/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	702.54		2,592.42
Check	05/13/2024		Intuit	Intuit Qbooks/Pro 6300213 Enhanc...			Operating Acc...	21.64		3,294.96
Check	05/24/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	21.64		3,316.60
Check	06/24/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	21.64		3,338.24
Check	07/24/2024		Adobe Inc.	Adobe liscense #2 Monthly Subscri...			Operating Acc...	21.64		3,359.88
Total Software Maintenance								5,040.73	1,680.85	3,359.88
Total 002 Oper Exp.								5,040.73	1,680.85	3,359.88
TOTAL								5,040.73	1,680.85	3,359.88

Gonzales County Underground Water Conservation District
Transaction Detail By Account

10:11 AM
 08/09/24
 Accrual Basis

October 1, 2023 through August 9, 2024

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
002 Oper Exp.										
Insurance-Employee										
Check	10/10/2023	7796	Texas Municipal League	Workers Comp Insurance and Liability Ins...				3,623.06		3,623.06
Check	11/14/2023	7817	Texas Municipal League	Workers Comp Insurance and Liability Ins...				161.00		3,784.06
Check	05/31/2024	7998	Dubose Insurance	Miller, B. 61382150, Invoice #364374				177.50		3,961.56
Check	05/31/2024	7998	Dubose Insurance	Glass, B.G. 67059810, Invoice #364538				177.50		4,139.06
Check	05/31/2024	7998	Dubose Insurance	Tieken, H. B. 61382100, Invoice #364537				177.50		4,316.56
								4,316.56	0.00	4,316.56
Total Insurance-Employee								4,316.56	0.00	4,316.56
Total 002 Oper Exp.								4,316.56	0.00	4,316.56
TOTAL								4,316.56	0.00	4,316.56

Gonzales County Underground Water Conservation District
Transaction Detail By Account
 October 1, 2023 through August 9, 2024

10:11 AM
 08/09/24
 Accrual Basis

Type	Date	Num	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
002 Oper Exp.										
Insurance-Building										
Check	04/01/2024	7936	Dubose Insurance	Building Insurance				2,920.14		2,920.14
Check	05/07/2024	7976	Dubose Insurance	Building Insurance				468.86		3,389.00
Total Insurance-Building								3,389.00	0.00	3,389.00
Total 002 Oper Exp.								3,389.00	0.00	3,389.00
TOTAL								3,389.00	0.00	3,389.00

Tax Year	Tax Rate	Taxable Value	Taxable Value/100	Tax
	0.000000	\$4,949,013,207.00	\$49,490,132.07	\$0.00
Tax Rate 23-24	0.002935	\$4,949,013,207.00	\$49,490,132.07	\$145,253.54
Gonzales County	0.003000	\$4,949,013,207.00	\$49,490,132.07	\$148,470.40
	0.003125	\$4,949,013,207.00	\$49,490,132.07	\$154,656.66
	0.003150	\$4,949,013,207.00	\$49,490,132.07	\$155,893.92
	0.003174	\$4,949,013,207.00	\$49,490,132.07	\$157,081.68
	0.003500	\$4,949,013,207.00	\$49,490,132.07	\$173,215.46
	0.003735	\$4,949,013,207.00	\$49,490,132.07	\$184,845.64
	0.003947	\$4,949,013,207.00	\$49,490,132.07	\$195,337.55
	0.003999	\$4,949,013,207.00	\$49,490,132.07	\$197,911.04
	0.004000	\$4,949,013,207.00	\$49,490,132.07	\$197,960.53
	0.004500	\$4,949,013,207.00	\$49,490,132.07	\$222,705.59
	0.004600	\$4,949,013,207.00	\$49,490,132.07	\$227,654.61
	0.004700	\$4,949,013,207.00	\$49,490,132.07	\$232,603.62

Tax Year	Tax Rate	Taxable Value	Taxable Value/100	Tax
	0.000000	\$315,819,692.00	\$3,158,196.92	\$0.00
Tax Rate 23-24	0.002935	\$315,819,692.00	\$3,158,196.92	\$9,269.31
Caldwell County	0.003000	\$315,819,692.00	\$3,158,196.92	\$9,474.59
	0.003125	\$315,819,692.00	\$3,158,196.92	\$9,869.37
	0.003150	\$315,819,692.00	\$3,158,196.92	\$9,948.32
	0.003174	\$315,819,692.00	\$3,158,196.92	\$10,024.12
	0.003500	\$315,819,692.00	\$3,158,196.92	\$11,053.69
	0.003735	\$315,819,692.00	\$3,158,196.92	\$11,795.87
	0.003947	\$315,819,692.00	\$3,158,196.92	\$12,465.40
	0.003999	\$315,819,692.00	\$3,158,196.92	\$12,629.63
	0.004000	\$315,819,692.00	\$3,158,196.92	\$12,632.79
	0.004500	\$315,819,692.00	\$3,158,196.92	\$14,211.89
	0.004600	\$315,819,692.00	\$3,158,196.92	\$14,527.71
	0.004700	\$315,819,692.00	\$3,158,196.92	\$14,843.53

Tax Year	Tax Rate	Taxable Value	Taxable Value/100	Tax
	0.000000	\$5,257,832,899.00	\$52,578,328.99	\$0.00
Tax Rate 23-24	0.002604	\$5,257,832,899.00	\$52,578,328.99	\$136,913.97 (24-25 No-New Revenue Rate)
Gonzales/Caldwell	0.002817	\$5,257,832,899.00	\$52,578,328.99	\$148,113.15 (24-25 Voter Approval Rate 1.058% increase)
Combined	0.002900	\$5,257,832,899.00	\$52,578,328.99	\$152,477.15
	0.002925	\$5,257,832,899.00	\$52,578,328.99	\$153,791.61
	0.002950	\$5,257,832,899.00	\$52,578,328.99	\$155,106.07
	0.002990	\$5,257,832,899.00	\$52,578,328.99	\$157,209.20
	0.003000	\$5,257,832,899.00	\$52,578,328.99	\$157,734.99
	0.003125	\$5,257,832,899.00	\$52,578,328.99	\$164,307.28
	0.003150	\$5,257,832,899.00	\$52,578,328.99	\$165,621.74
	0.003174	\$5,257,832,899.00	\$52,578,328.99	\$166,883.62 (23-24 Tax Rate)
	0.003500	\$5,257,832,899.00	\$52,578,328.99	\$184,024.15
	0.003735	\$5,257,832,899.00	\$52,578,328.99	\$196,380.06
	0.003947	\$5,257,832,899.00	\$52,578,328.99	\$207,526.66

(24-25 No-New Revenue Rate
(24-25 Voter Approval Rate 1.058% increase)
(23-24 Tax Rate)

	2024 Export Estimate ac-ft	Gallons	Export Fee 2024-2025	Export Fee2023-2024
SSLGC EXPORT FEE	13187.5	4297160063	\$ 429,716.01	\$ 92,168.00
SAWS EXPORT FEE	11200	3649531200	\$ 364,953.12	\$ 91,238.28
CRWA EXPORT FEE	7295.1	2377115630	\$ 237,711.56	\$ 52,117.00
ARWA EXPORT FEE	0	0	\$ -	\$ 129,852.00
GBRA EXPORT FEE	2500	814627500	\$ 81,462.75	\$ 167,441.00
AQUA EXPORT FEE	465	151520715	\$ 15,152.07	\$ 2,907.00
TOTAL			\$ 1,128,995.51	\$ 405,871.28

2024 Governing Body Summary #1A*

Benchmark 2024 Tax Rates

Gonzales Co. Underground Water Conservation District

Date: 08/06/2024 02:03 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Using the 2024 Adjusted Taxable Value of: \$5,263,082,532	Multiplied by this Rate	Will Generate this Tax Levy	*This column is figured with the NNR Levy as the base
No-New-Revenue Tax Rate	\$0.002604	\$137,051	
One Percent \$100 Tax Increase***	\$0.002630	\$138,419	\$1,368
One Cent per \$100 Tax Increase***	\$0.012604	\$663,359	\$526,308
De Minimis Rate	\$0.000000	\$0	\$0
VAR NOT adjusted for Unused Increment Rate	\$0.002817	\$148,261	\$11,210
VAR adjusted for Unused Increment Rate	\$0.002817	\$148,261	\$11,210
Last Year's Tax Rate	\$0.003174	\$167,050	\$29,999

Calculated as a Special Taxing Unit

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

Terms:

No-New-Revenue Tax Rate (NNR) – (last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-Approval Tax Rate – equal to the No-New-Revenue maintenance and operations tax rate times 1.035% PLUS current debt PLUS any unused increment rate.** For special districts, the voter-approval tax rate provides 1.08%, PLUS current debt, but does not add the unused increment rate.

2023 Adjusted Value as of 06/30/2024	\$4,267,205,290
2024 Certified Taxable Value	\$5,257,832,899 (Gonzales = \$4,942,013,207 / Caldwell = \$315,819,692)
2024 Protested Value	\$ 5,249,633 (Gonzales = \$0.00 / Caldwell = \$5,249,633)
2024 Net Taxable Value	\$5,263,082,532

2024 New Improvement Value \$68,692,610

2024 No New Revenue Tax Rate 0.002604

2024 Voter Approval Tax Rate 0.002817

*The above rates were calculated under the provision of Texas Property Tax Code Section 26.04(c)(2)A "Special Taxing Units." Please see Voter-Approval Tax Rate Term Listed above.

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Gonzales Co. Underground Water Conservation District

Taxing Unit Name

427 St George Ste 100, Gonzales, Texas 78629

Taxing Unit's Address, City, State, ZIP Code

Phone (area code and number)

www.co.gonzales.tx.us

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,267,205.290
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 4,267,205.290
4.	Prior year total adopted tax rate.	\$ 0.003174 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 1,395,660
	B. Prior year disputed value:.....	\$ 1,163,070
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 232,590
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 232,590

¹ Tex. Tax Code §26.012(i)(4)
² Tex. Tax Code §26.012(i)(4)
³ Tex. Tax Code §26.012(i)(3)
⁴ Tex. Tax Code §26.012(i)(3)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,267,437,880
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 333,732
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 1,148,840
	C. Value loss. Add A and B. ⁶	\$ 1,482,572
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 7,074,159
	B. Current year productivity or special appraised value:	- \$ 68,050
	C. Value loss. Subtract B from A. ⁷	\$ 7,006,109
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,488,681
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,258,949,199
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 135,179
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 125
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 135,304
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values:	\$ 5,257,832,899
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	- \$ 0
	E. Total current year value. Add A and B, then subtract C and D.	\$ 5,257,832,899

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012(13)
¹² Tex. Tax Code §26.012, 26.04(c-2)
¹³ Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹¹	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 5,249,633
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 5,249,633
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 5,263,082,532
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 68,692,610
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 68,692,610
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 5,194,389,922
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.002604 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.003174 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,267,437,880

¹¹ Tex. Tax Code §26.01(c) and (d)
¹² Tex. Tax Code §26.01(c)
¹³ Tex. Tax Code §26.01(b)
¹⁴ Tex. Tax Code §26.012(6)(B)
¹⁵ Tex. Tax Code §26.012(6)
¹⁶ Tex. Tax Code §26.012(17)
¹⁷ Tex. Tax Code §26.012(17)
¹⁸ Tex. Tax Code §26.04(c)
¹⁹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 135,448
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.	+ \$ 125
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	- \$ 0
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/ \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 125
E.	Add Line 30 to 31D.	\$ 135,573
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,194,389,922
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.002609 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate	
36. Rate adjustment for county indigent defense compensation. ²⁵			
A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0		
B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0		
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/	\$100
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/	\$100
E. Enter the lesser of C and D. If not applicable, enter 0.		\$ 0.000000	/ \$100
37. Rate adjustment for county hospital expenditures. ²⁶			
A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0		
B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....	\$ 0		
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/	\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/	\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0.000000	/ \$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.			
A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0		
B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0		
C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000	/	\$100
D. Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.000000	/ \$100
39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ 0.002609	/ \$100
40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.			
A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0		
B. Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.000000	/	\$100
C. Add Line 40B to Line 39.		\$ 0.002609	/ \$100
41. Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.			
Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.			
- or -			
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$ 0.002817	/ \$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.³⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.⁴⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate..... 0.00 %</p> <p>C. Enter the 2022 actual collection rate. 0.00 %</p> <p>D. Enter the 2021 actual collection rate. 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.⁴¹ 0.00 %</p>	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,263,082,532
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.002817 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

³⁷ Tex. Tax Code §26.042(4)
³⁸ Tex. Tax Code §26.012(7)
³⁹ Tex. Tax Code §26.012(10) and 26.04(b)
⁴⁰ Tex. Tax Code §26.04(b)
⁴¹ Tex. Tax Code §26.041(b), (h-1) and (h-2)

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

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,263,082,532
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.002604 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.002604 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.002817 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.002817 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,263,082,532
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

¹² Tex. Tax Code §26.041(b)
¹³ Tex. Tax Code §26.041(c)
¹⁴ Tex. Tax Code §26.041(d)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.04(c)
¹⁷ Tex. Tax Code §26.045(e)
¹⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.002817 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ¹³ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ¹⁴

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ¹⁵
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ¹⁶ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ¹⁷

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ¹⁸

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.003174 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.003174 /\$100
	D. Adopted Tax Rate	\$ 0.003174 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 4,574,316,720
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.004042 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.004042 /\$100
	D. Adopted Tax Rate	\$ 0.003735 /\$100
	E. Subtract D from C	\$ 0.000307 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 3,725,592,786
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 11.437
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.005529 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.005529 /\$100
	D. Adopted Tax Rate	\$ 0.005354 /\$100
	E. Subtract D from C	\$ 0.000175 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 2,735,246,721
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 4.786
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.002817 /\$100

¹³ Tex. Tax Code §26.013(b)
¹⁴ Tex. Tax Code §26.013(a)(1), (b), and (2)
¹⁵ Tex. Tax Code §26.042(a) and 26.042(a)
¹⁶ Tex. Tax Code §26.0501(a) and (c)
¹⁷ Tex. Local Gov't Code §120.002(d)
¹⁸ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.002609 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,263,082,532
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.009500 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.000000 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.003174 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,258,949,199
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 5,194,389,922
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-1)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.042(c)
⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.002817 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

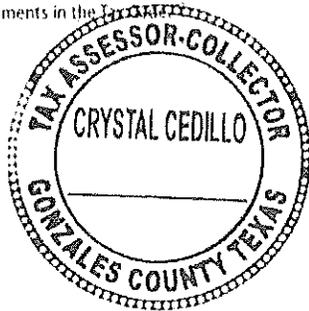
No-new-revenue tax rate.	\$ 0.002604	/\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>		
Voter-approval tax rate.	\$ 0.002817	/\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>49</u>		
De minimis rate.	\$ 0.000000	/\$100
If applicable, enter the current year de minimis rate from Line 73.		

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Crystal Cedillo
Printed Name of Taxing Unit Representative

sign here ▶
Taxing Unit Representative



Date

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

Gonzales County UWCD
 2023-2024 Amended Budget
 2024-2025 Proposed Budget
 Western Mitigation Fund

GCUWCD EXPENSES					
CATEGORIES	23-24 ESTIMATED TO DATE	23-24 BUDGET	23-24 BUDGET AMENDMENTS	23-24 AMENDED BUDGET	24-25 PROPOSED BUDGET
002 Operating Expenses					
Audit Fees	\$2,866.66	\$3,000.00		\$3,000.00	\$3,000.00
Legal	\$0.00	\$2,500.00		\$2,500.00	\$0.00
Operating Expense Total	\$2,866.66	\$5,500.00	\$0.00	\$5,500.00	\$3,000.00
003 Capital Outlay Expenses					
Field Equipment	\$0.00	\$2,500.00		\$2,500.00	\$0.00
Office Equipment	\$0.00	\$1,000.00		\$1,000.00	\$0.00
Capital Outlay Expense Total	\$0.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
004 Project Expenses					
Ground Water Testing	\$0.00	\$2,500.00		\$2,500.00	\$0.00
Well Mitigation (contractors)	\$0.00	\$300,000.00		\$300,000.00	\$170,000.00
Project Expense Total	\$0.00	\$302,500.00	\$0.00	\$302,500.00	\$170,000.00
TOTAL ALL EXPENSES	\$2,866.66	\$311,500.00	\$0.00	\$311,500.00	\$173,000.00
GCUWCD INCOME					
CATEGORIES	23-24 ESTIMATED TO DATE	23-24 BUDGET	23-24 BUDGET AMENDMENTS	23-24 AMENDED BUDGET	24-25 PROPOSED BUDGET
005 Export Fee Surcharges					
CRWA	\$58,223.20	\$35,058.52		\$0.00	\$0.00
SSLGC	\$64,518.06	\$71,195.51		\$0.00	\$0.00
SAWS	\$61,352.21	\$59,234.73		\$0.00	\$0.00
Initial Payment Total	\$184,093.47	\$165,488.76	\$0.00	\$0.00	\$0.00
007 Fees, Interest, Reimbursement					
Mitigation Fund MM	\$1,913.28	\$200.00		\$0.00	\$1,500.00
Interest Total	\$1,913.28	\$200.00	\$0.00	\$0.00	\$1,500.00
Transfer Total					\$1,500.00
TOTAL ALL FUNDING					\$1,500.00
DEFICIT/SURPLUS					(\$171,500.00)

Estimated Cash on Hand FYE 23-24	\$166,970.31
Budget Surplus/Deficit	(\$171,500.00)
ANTICIPATED CASH ON HAND	
TOTAL 2024- 2025 FYE	-\$4,529.69

Gonzales County UWCD
2023-2024 Amended Budget
2024- 2025 Proposed Budget
Eastern Mitigation Fund

GCUWCD EXPENSES					
CATEGORIES	23-24 ESTIMATED TO DATE	23-24 BUDGET	23-23 4 BUDGET AMENDMENTS	23-24 AMENDED BUDGET	24-25 PROPOSED BUDGET
002 Operating Expenses					
Audit Fees	\$2,866.66	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
Legal	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
Operating Expense Total	\$2,866.66	\$5,500.00	\$0.00	\$5,500.00	\$3,000.00
003 Capital Outlay Expenses					
Field Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay Expense Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
004 Project Expenses					
Groundwater Testing	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
Well Mitigation (contractors)	\$13,355.20	\$310,000.00	\$0.00	\$310,000.00	\$282,000.00
Project Expense Total	\$13,355.20	\$312,500.00	\$0.00	\$312,500.00	\$282,000.00
TOTAL ALL EXPENSES	\$13,355.20	\$318,000.00	\$0.00	\$318,000.00	\$285,000.00
GCUWCD INCOME					
CATEGORIES	23-24 ESTIMATED TO DATE	23-24 BUDGET	23-23 4 BUDGET AMENDMENTS	23-24 AMENDED BUDGET	24-25 PROPOSED BUDGET
006 Export Fee Surcharges					
ARWA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GBRA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Export Fee Surcharge Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
007 Fees, Interest, Reimbursement					
Mitigation Fund MM	\$4,370.30	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00
Interest Total	\$4,370.30	\$1,000.00	\$0.00	\$1,000.00	\$1,500.00
TOTAL ALL FUNDING					\$1,500.00
DEFICIT/SURPLUS					(\$283,500.00)

Estimated Cash on Hand FYE 23-24	\$282,600.99
Budget Surplus/Deficit	(\$283,500.00)
ANTICIPATED CASH ON HAND	
TOTAL 2024 - 2025 FYE	-\$899.01

CD Rates > \$100,000	4 month	5 month	6 month	7 month	9 months	11 months	1 year	13 month
August 13, 2024								
South Star Bank	-	-	4.67%	-	4.25%	-	3.30%	3.35%
Wells Fargo	4.64%	-	-	4.67%	-	4.16%	1.98%	-
Sage Capital Bank	-	-	5.15%	-	-	-	5.00%	-
Prosperity Bank	-	5.00%	-	-	-	-	3.25%	-
Randolph Brooks FCU	-	-	4.41%	-	4.41%	4.41%	4.68%	4.68%
First National Bank Gonzales	-	4.59%	3.78%	-	3.73%	-	3.58%	-

CD Rates > \$100,000	18 months	19 months	20 months	2 years	30 months	36 months	4 year	5 year
August 13, 2024								
South Star Bank	3.35%	-	-	3.20%	3.50%	3.15%	3.25%	3.50%
Wells Fargo	-	-	-	-	-	-	-	-
Sage Capital Bank	4.50%	-	-	-	-	-	-	-
Prosperity Bank	3.25%	-	-	3.35%	-	-	-	3.50%
Randolph Brooks FCU	4.75%	4.68%	4.68%	4.41%	4.41%	4.17%	3.78%	3.74%
First National Bank Gonzales	1.15%	-	-	1.20%	-	1.20%	1.20%	1.20%

RECEIVED JUL 17 2024

July 16, 2024

Board of Directors
Gonzales County Underground
Water Conservation District
P. O. Box 1919
Gonzales, TX 78629

Re: Permit Renewal
Permit GCP-01-06-02

Dear Board of Directors:

As owners we respectfully request renewal of our Permit GCP-01-06-02 at the original pumping rate of 1000 gpm. We greatly appreciate your attention to the renewal of our permit.

Thank you.

Sincerely,



Mark Ploeger
P. O. Box 26
Gonzales, TX 78629



Sally Ploeger
P. O. Box 173
San Marcos, TX 78667



Mary Ann Menning
5104 FM 466
Cost, TX 78614

- b. *is subject to a pending enforcement action for a substantive violation of a district permit, order, or rule that has not been settled by agreement with the district or a final adjudication; or*
- c. *has not paid a civil penalty or has otherwise failed to comply with an order resulting from a final adjudication of a violation of a district permit, order, or rule.*

An application for renewal of a permit that also requests a major amendment is subject to notice and hearing, and final approval by the Board. During consideration of a contested renewal application, the permit shall remain effective until final Board action on renewal of the permit.

Additional Conditions Applicable to Drilling and Production Permit:

A. General Conditions

Acceptance of the permit by the person to whom it is issued constitutes acknowledgment of and agreement to comply with all of the terms, provisions, conditions, limitations, and restrictions of these rules including, but not limited to, the following:

1. Permits are granted in accordance with the provisions of the Texas Water Code and the Rules, Management Plan and Orders of the District, and acceptance of the permit constitutes an acknowledgment and agreement that the permittee will comply with the Texas Water Code, the District Rules, Management Plan, Orders of the District Board, and all the terms, provisions, conditions, requirements, limitations and restrictions embodied in a permit.
2. A permit confers no vested rights in the holder, and it may be revoked or suspended, or its terms may be modified or amended pursuant to the provisions of the District's Rules.
3. The operation of a well for the authorized withdrawal must be conducted in a non-wasteful manner. In the event the groundwater is to be transported a distance greater than one-half mile from the well, it must be transported by pipeline to prevent waste caused by evaporation and percolation.
4. The permittee must keep records of the amount of groundwater produced and the purpose of the production and such records shall be available for inspection by District representatives. Immediate written notice must be given to the District in the event production exceeds the quantity authorized by a permit, or the well is either polluted or causing pollution of the aquifer. **You must supply written documentation of your water usage monthly to the District.**
5. A well site must be accessible to District representatives for inspection, and the permittee agrees to fully cooperate in any reasonable inspection of the well and well site by District representatives.
6. Applications for which a permit is issued are incorporated in the permit and thus permits are granted on the basis of and contingent upon the accuracy of the information supplied in the application and any amendments to the application. A finding that false information has been supplied is grounds for immediate revocation of a permit. In the event of conflict between the provisions of a permit and the contents of the application, the provisions of the permit shall control.
7. Suspension or revocation of a permit may require immediate cessation of all activities granted by the permit.
8. Violation of a permit's terms, conditions, requirements or special provisions is punishable by civil penalties provided by the District's Rules.
9. Where ever special provisions in a permit are inconsistent with other provisions or District Rules, the special provisions prevail.

10. Changes in the withdrawal and use of groundwater during the term of a permit may not be made without prior approval of a permit amendment authorizing the change issued by the District.

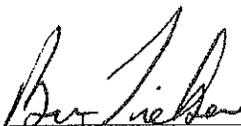
B. Change of Ownership

An operating permit may be transferred to another person through change of ownership of the well provided all permit conditions remain in compliance with District Rules and the District is notified, in advance, of the proposed change in ownership. The General Manager is authorized to effectuate the permit transfer.

C. Enforcement of Rules

All Rules duly adopted, promulgated and published by this District shall be enforced as provided for under Chapter 36, Texas Water Code.

1. The District may enforce Chapter 36, Texas Water Code and its Rules by injunction, mandatory injunction, or other appropriate remedy in a court of competent jurisdiction.
2. The Board by rule may set reasonable civil penalties for breach of any rule of the District not to exceed \$10,000 per day per violation, and each day of a continuing violation constitutes a separate violation in accordance with Chapter 36.102 of the Texas Water Code.
3. A penalty under Chapter 36, Texas Water Code or the District's Rules is in addition to any other penalty provided by the law of this state and may be enforced by complaints filed in a court of competent jurisdiction in Gonzales County.
4. If the District prevails in any suit to enforce its Rules, it may, in the same action, recover reasonable fees for attorneys, expert witnesses, and other costs incurred by the District before the court. The amount of the attorney's fees shall be fixed by the court.
5. The Board shall notify the appropriate person or entity alleged to have committed a violation of the rules of the District by certified mail return receipt requested or by publication in a newspaper of general circulation in the District of the date of the public hearing to hear testimony about the circumstances regarding the enforcement action. Notice must be provided at least ten (10) days prior to the public hearing.
6. The Board, either on its own motion or upon receipt of sufficient written complaint, may at any time, after due notice to all interested parties, cite any person operating a well within the District to appear before it and require them to show cause why their operating authority or permit should not be suspended, canceled, revoked or otherwise restricted or limited for failure to comply with the Rules or Orders of the Board, any permit issued by the Board, or any relevant State statutes. A decision on suspending, cancelling or revoking permit authority may be contested under Rule 25.



Bruce Tiekens
President
Gonzales County UWCD

09-10-2019

Date

RECEIVED AUG 12 2024



August 9, 2024

Laura Martin
General Manager
Gonzales County Underground Water Conservation District
P.O. Box 1919
Gonzales, TX 78629

Re: SSLGC Operating Permit Renewal

Dear Laura,

The Schertz Seguin Local Government Corporation (SSLGC) holds a consolidated operating permit for twelve wells which is set to expire on October 8, 2024. Pursuant to Rule 11 (F) (2), the permittee is required to submit a written request no later than 30 days prior to the expiration date. As part of the renewal process, the permittee shall be in substantial compliance with the rules of the Gonzales County Underground Water Conservation District (District) at time of renewal. SSLGC confirms to be in compliance with the current District rules pertaining to the renewal of operating permits and hereby requests the renewal of its consolidated operating permit for all twelve wells.

Please advise us if any further action is needed to complete this process.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew McBride".

Andrew McBride
General Manager
amcbride@seguintexas.gov

cc: Patrick Lindner, General Counsel

File

Gonzales County Underground Water Conservation District

*920 Saint Joseph Street
P.O. Box 1919
Gonzales, TX 78629
Phone: 830.672.1047
Fax: 830.672.1387*

**Consolidated Operating Permit
For Public Water Supply Wells #1 - #12
(P007, P008, P009, P010, P011, P012, P016, P017, P031, P032, P033, P034)
Permit No.: 02-10-19**

Permit Issued To: Schertz-Seguin Local Government Corporation
Mailing Address: P.O. Box 833
Seguin, TX 78156-0833

Telephone Number: 830.401.2403
Fax Number: 830.401.2481

Date Original Application Filed (Wells #1 - #6): May 14, 2002
Date of Public Hearing: August 13, 2002
Date Permit Granted: August 13, 2002

Date Original Application Filed (Well #8): May 14, 2002
Date of Public Hearing: April 13, 2004
Date Permit Granted: April 14, 2004

Date Original Application Filed (Well #7): March 23, 2004
Date of Public Hearing: July 13, 2004
Date Permit Granted: July 13, 2004

Date Original Application Filed (Wells #9 - #12): June 6, 2008
Date of Public Hearing: April 14, 2009
Date Permit Granted: March 16, 2010

Date Permits Aggregated (Wells #1 - #12): October 8, 2019
Aggregate Permit Expiration Date: October 8, 2024

Aquifer Operating Allocation: Not to exceed 1.0 acre-foot per acre from the Carrizo Aquifer

Permitted Operating Amount: Not to exceed 19,362 acre-feet per year

The rate of production from a well or well field may vary throughout the year; however, the total production in a calendar year beginning on January 1st and ending on December 31st shall not exceed the permitted production for that year. Individual well production rates are allowed to increase up to 150% of the permitted production rate during peak demand periods

Capacity of Water Wells:

Well No.	Maximum Pumping Rate (gpm)	Maximum Production (ac-ft/year)
SSLGC #1	1,500	1,613
SSLGC #2	1,500	1,613
SSLGC #3	1,500	1,613
SSLGC #4	1,500	1,613
SSLGC #5	1,500	1,613
SSLGC #6	1,500	1,613
SSLGC #7	1,000	1,616
SSLGC #8	1,000	1,616
SSLGC #9	1,000	1,613
SSLGC #10	1,000	1,613
SSLGC #11	1,000	1,613
SSLGC #12	1,000	1,613

Term of Production Permit: 5 years

Permittee may file a written request to renew this permit to the General Manager no later than thirty (30) days prior to the expiration date of the permit. An operating permit subject to renewal shall be administratively renewed by the District's General Manager for a period of at least five (5) years in accordance to the rules in effect at the time of renewal. Requests to renew a permit shall be subject to review for substantial compliance with the rules of the District by the General Manager.

The District is not required to renew a permit under this section if the Permittee:

- a. is delinquent in paying a fee required by the District;
- b. is subject to a pending enforcement action for a substantive violation of a District permit, order, or rule that has not been settled by agreement with the district or a final adjudication; or
- c. has not paid a civil penalty or has otherwise failed to comply with an order resulting from a final adjudication of a violation of a District permit, order, or rule.

An application for renewal of a permit that also requests a major amendment is subject to notice and hearing, and final approval by the Board. During consideration of a contested renewal application, the permit shall remain effective until final Board action on renewal of the permit.

Additional Conditions Applicable to Operating Permit:

A. Special Provisions

This operating permit was granted by the Board of Directors with the following special provisions:

1. Participation Agreement in the Western Gonzales County Dedicated Mitigation Fund, by and between Schertz/Seguin Local Government Corporation and the District, executed to be effective on March 16, 2010 (Agreement Attached).
2. Monitoring Well System Construction, Operation, and Maintenance Agreement, by and among the District, Alliance Regional Water Authority, Canyon Regional Water Authority, Schertz/Seguin Local Government Corporation, and Guadalupe Blanco River Authority executed to be effective on December 30, 2016 (Agreement Attached).

B. General Conditions

Acceptance of the permit by Permittee constitutes acknowledgment of and agreement to comply with all of the terms, provisions, conditions, limitations, and restrictions of these rules including, but not limited to, the following:

1. Permits are granted in accordance with the provisions of the Texas Water Code and the Rules, Management Plan and Orders of the District, and acceptance of the permit constitutes an acknowledgment and agreement that the permittee will comply with the Texas Water Code, the District Rules, Management Plan, Orders of the District Board, and all the terms, provisions, conditions, requirements, limitations and restrictions embodied in a permit.
2. A permit confers no vested rights in the holder, and it may be revoked or suspended, or its terms may be modified or amended pursuant to the provisions of the District's Rules.
3. The operation of a well for the authorized withdrawal must be conducted in a non-wasteful manner. In the event the groundwater is to be transported a distance greater than one-half mile from the well, it must be transported by pipeline to prevent waste caused by evaporation and percolation.
4. The permittee must keep records of the amount of groundwater produced and exported and the purpose of the production, and such records shall be available for inspection by District representatives. Immediate written notice must be given to the District in the event production exceeds the quantity authorized by a permit, or the water well is either polluted or causing pollution of the aquifer. Reports of withdrawal amounts shall be filed annually by any permittee with authorized withdrawal up to 3,000 acre feet per year. Reports of monthly withdrawal amounts shall be filed within thirty (30) days of the end of each month.
5. A well site and transportation facility must be accessible to District representatives for inspection, and the permittee agrees to fully cooperate in any reasonable inspection of the well, well site, and transportation facility by District representatives.
6. Applications for which a permit is issued are incorporated in the permit and thus permits are granted on the basis of and contingent upon the accuracy of the information supplied in the application and any amendments to the application. A finding that false information has been supplied is grounds for immediate revocation of a permit. In the event of conflict between the provisions of a permit and the contents of the application, the provisions of the permit shall control.
7. Suspension or revocation of a permit may require immediate cessation of all activities granted by the permit.
8. Violation of a permit's terms, conditions, requirements or special provisions is punishable by civil penalties provided by the District's Rules.
9. Where ever special provisions in a permit are inconsistent with other provisions or District Rules, the special provisions prevail.
10. Changes in the withdrawal and use of groundwater or in the amount exported during the term of a permit may not be made without prior approval of a permit amendment authorizing the change issued by the District.
11. In order to preserve and protect the aquifer(s) of the District, water wells connected or to be connected to a common gathering/transportation piping system capable of producing greater than or

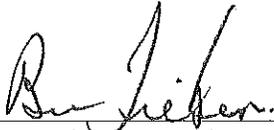
equal to 3,000 acre-feet of groundwater from permitted wells per calendar year, shall be required to assess the effects of the project on the aquifer(s). Water quality sampling and analysis shall be conducted by the well field owner/operator annually in at least two production wells to assess any changes in water quality that may be attributed to the large-scale pumping project. Samples shall be collected and analyzed by a laboratory, acceptable to the District, for major cations (sodium, potassium, calcium, magnesium) and anions (chloride, sulfate, carbonate, bicarbonate) and total dissolved solids. In addition, specific conductance, pH, and temperature measurements shall be made in the field during each annual sampling event. The sampling results shall be submitted to the District annually.

C. Change of Ownership

This operating permit may be transferred to another person through change of ownership of the well provided all permit conditions remain in compliance with District Rules and the District is notified, in advance, of the proposed change in ownership. The General Manager is authorized to effectuate the permit transfer.

D. Operation Limits

The total amount of production authorized under this permit, or production authorized under any Interim Stage, may be reduced by the Board if the Board finds that the Desired Future Condition for the District is not being achieved or is in imminent danger of not being achieved and that the Permittee has caused or significantly contributed to the non-achievement or imminent non- achievement of the Desired Future Condition.



Bruce Tiekén, President
Gonzales County Underground Water Conservation District

Date

Attachments:

Attachment 1 - Participation Agreement in the Western Gonzales County Dedicated Mitigation Fund, by and between Schertz/Seguin Local Government Corporation and the District, executed to be effective on March 16, 2010.

Attachment 2 - Monitoring Well System Construction, Operation, and Maintenance Agreement, by and among the District, Alliance Regional Water Authority, Canyon Regional Water Authority, Schertz/Seguin Local Government Corporation, and Guadalupe Blanco River Authority executed to be effective on December 30, 2016.

**Gonzales County Underground
Water Conservation District**

Board Resolution 2024-08-13a

Resolution for Board Member access to bank information.

WHEREAS, Gonzales County Underground Water Conservation District has authorized Mr. Glenn Glass as Gonzales County Underground Water Conservation District Board Member to;

BE IT RESOLVED that Mr. Glass has authority to access and request bank account information for reporting purposes.

This Resolution shall become effective on August 13, 2024.

President, Bruce Ticken
Gonzales County Underground Water Conservation District

Vice-President, Michael St. John
Gonzales County Underground Water Conservation District

Secretary, Barry Miller
Gonzales County Underground Water Conservation District

Director, Mark Ainsworth
Gonzales County Underground Water Conservation District

General Manager, Ms. Laura Martin
Gonzales County Underground Water Conservation District

**Gonzales County Underground
Water Conservation District**

Board Resolution 2024-08-13b

Resolution Adopting the 2024 Management Plan

WHEREAS, §§36.1071 and 36.1073, Water Code, require the Gonzales County Underground Water Conservation District to develop and adopt a Management Plan that addresses the following management goals, as applicable:

- (1) providing the most efficient use of groundwater;
- (2) controlling and preventing waste of groundwater;
- (3) controlling and preventing subsidence;
- (4) addressing conjunctive surface water management issues;
- (5) addressing natural resource issues;
- (6) addressing drought conditions;
- (7) addressing conservation, recharge enhancement, rainwater harvesting, or brush control, where appropriate and cost-effective; and
- (8) addressing the desired future conditions adopted by the district;

WHEREAS, §36.1072(e), Water Code, requires each groundwater conservation district to review and re-adopt the Management Plan at least every five years; and

WHEREAS, after providing notice and holding a public hearing, the Board of Directors of the Gonzales County Underground Water Conservation District has developed a Management Plan in accordance with the statutory requirements and utilizing the best available science, attached hereto and incorporated herein for purposes.

NOW THEREFORE, BE IT RESOLVED:

1) The Board of Directors of the Gonzales County Underground Water Conservation District do hereby adopt the attached 2024 Management Plan pursuant to §36.1071, Water Code.

2) The General Manager is hereby ordered to file the adopted Management Plan with the Texas Water Development Board for certification as administratively complete.

3) The General Manager is hereby authorized to take any and all reasonable action necessary for the implementation of this resolution.

This Resolution shall become effective on _____.

Adopted this 13th day of August, 2024.

Bruce Tieken, President
Gonzales County Underground
Water Conservation District

Barry Miller, Secretary
Gonzales County Underground
Water Conservation District



P.O. Box 13231, 1700 N. Congress Ave.
Austin, TX 78711-3231, www.twdb.texas.gov
Phone (512) 463-7847, Fax (512) 475-2053

May 30, 2024

Laura Martin-Preston
General Manager
Gonzales County Underground Water Conservation District
522 Saint Matthew St.
P.O. Box 1919
Gonzales, TX 78629

Dear Ms. Martin:

We have completed our review of the Gonzales County Underground Water Conservation District (District) groundwater management plan (plan) adopted by the District on January 9, 2024, and received by the Texas Water Development Board (TWDB) on March 8, 2024. We reviewed the plan to determine if it contains the information required under Texas Water Code (TWC) § 36.1071(a) and (e). Based on our review, the plan submitted to the TWDB Executive Administrator in accordance with 31 Texas Administrative Code (TAC) §356.53, is not administratively complete, and therefore, is not approved.

1. The plan does not include estimates of the annual amount of recharge from precipitation to the aquifers in the District (as required by TWC § 36.1071(e)(3)(C) and TAC § 356.52(a)(5)(C)).
2. The plan does not include estimates of the annual volume of water that discharges from the aquifers in the District (as required by TWC § 36.1071(e)(3)(D) and TAC § 356.52(a)(5)(D)).
3. The plan does not include estimates of the annual volume of flow into and out of the district within each aquifer and between aquifers in the District (as required by TWC § 36.1071(e)(3)(E) and TAC § 356.52(a)(5)(E)).
4. The plan does not include a clear explanation of how the water supply needs and water management strategies from the most recently adopted state water plan were considered (as required by TWC § 36.1071(e)(4)).
5. The plan does not include evidence of coordination with every surface water management entity they are required to contact (as required by TWC § 36.1071(a)).

6. The plan does not have time-based and quantifiable management objectives or performance standards that the district will use to achieve the goal of addressing precipitation enhancement (as required by TWC § 36.1071(a)(7) and 36.1071(e)(1) and 31 TAC § 356.51 and § 356.52(a)(1-3)).

A district has 180 days from receipt of notice to submit a revised management plan for review and approval in accordance with 31 TAC § 356.53. We have provided information on how to correct these deficiencies as an attachment (pages 3-4). To facilitate any final review of a plan, we encourage you to take advantage of our management plan pre-review process prior to submitting an adopted plan. Or you may appeal this decision to the Board by notifying me in writing of your intent to appeal within 60 days of receiving this letter. You can find procedures for an appeal in 31 TAC § 356.55.

Should you have any questions or concerns, please contact Robert Bradley, Manager of our Groundwater Technical Assistance Department, at 512-936-0870 or robert.bradley@twdb.texas.gov.

Sincerely,

Bryan McMath Digitally signed by Bryan McMath
Date: 2024.05.30 12:12:09 -0500

Bryan McMath
Interim Executive Administrator

Attachment

c w/ att: John T. Dupnik, P.G., Deputy Executive Administrator of Water Science & Conservation
 Natalie Ballew, P.G., Groundwater
 Stephen Allen, P.G., Groundwater
 Abiy Berehe P.G., Texas Commission on Environmental Quality
 Peggy Hunka, P.G., Texas Commission on Environmental Quality

Gonzales County Underground Water Conservation District Groundwater Management Plan

Final Submitted Plan Deficiencies, May 30, 2024

This document lists the deficiencies of the administratively incomplete groundwater management plan submitted by the Gonzales County Underground Water Conservation District (District) on March 8, 2024 and how to resolve these deficiencies. The policies, plans, and opinions in the groundwater management plan represent those of the District, not those of the Texas Water Development Board (TWDB).

To facilitate an administratively complete final plan, we encourage you to take advantage of our management plan pre-review process prior to submitting an adopted plan. Please contact Stephen Allen (stephen.allen@twdb.texas.gov; 512-463-7217) for questions regarding the pre-review process or assistance in correcting these deficiencies. We suggest submitting the pre-review to TWDB within 90 days so that we can review and return it to you in a timely manner.

Groundwater management plan deficiencies

1. The plan does not include estimates of the annual amount of recharge from precipitation to the aquifers in the District (as required by TWC § 36.1071(e)(3)(C) and TAC § 356.52(a)(5)(C)).

To correct this deficiency, please include these values. For a satisfactory plan, we recommend including the TWDB groundwater availability model report ([GAM Run 23-018](#)) as an appendix and referring to it within the body of the plan. The discussion of GAM Run 23-018 on page 13 confuses GAM Run 21-018 MAG (the modeled available groundwater report) with the similarly named GAM Run 23-018 (the groundwater availability model management plan report).

2. The plan does not include estimates of the annual volume of water that discharges from the aquifers in the District (as required by TWC § 36.1071(e)(3)(D) and TAC § 356.52(a)(5)(D)).

To correct this deficiency, please include these values. For a satisfactory plan, we recommend including the TWDB groundwater availability model report ([GAM Run 23-018](#)) as an appendix and referring to it within the body of the plan. The discussion of GAM Run 23-018 on page 13 confuses GAM Run 21-018 MAG (the modeled available groundwater report) with the similarly named GAM Run 23-018 (the groundwater availability model management plan report).

3. The plan does not include estimates of the annual volume of flow into and out of the district within each aquifer and between aquifers in the District (as required by TWC § 36.1071(e)(3)(E) and TAC § 356.52(a)(5)(E)).

To correct this deficiency, please include these values. For a satisfactory plan, we recommend including the TWDB groundwater availability model report ([GAM Run 23-018](#)) as an appendix and referring to it within the body of the plan. The discussion of GAM Run 23-018 on page 13 confuses GAM Run 21-018 MAG (the modeled available groundwater report) with the similarly named GAM Run 23-018 (the groundwater availability model report).

4. The plan does not include a clear explanation of how the water supply needs and water management strategies from the most recently adopted state water plan were considered (as required by TWC § 36.1071(e)(4)). As stated in TWC § 36.1071(e)(4), the district must **consider** the water supply needs and water management strategies included in the 2022 State Water Plan. A complete plan includes a discussion

Gonzales County Underground Water Conservation District Groundwater Management Plan
Final Submitted Plan Deficiencies
May 30, 2024

demonstrating how the district considered the water supply needs and water management strategies. To correct this deficiency, please include the groundwater management plan data report containing 2022 State Water Plan datasets (previously provided to the District) in an appendix and refer to specific needs and water management strategies in the text. In addition, please provide a discussion similar to the following from another district that addresses these requirements:

Projected water supply needs listed in the TWDB estimated historical water use/2022 state water plan data packet (Appendix B) are primarily municipal. Municipal needs in Guadalupe County exist for the following water user groups (WUGs): Cibolo, Crystal Clear WSC, Green Valley SUD, Luling, Marion, Martindale WSC, New Braunfels, Schertz, Seguin, Selma, and Water Services. Additional needs exist in one other WUG: Manufacturing. From 2020 to 2070, the total needs in Guadalupe County are projected to increase from 43 AF to 14,765 AF.

Projected water management strategies listed in the TWDB estimated historical water use/2022 state water plan data packet, and located within Guadalupe County are: Municipal Water Conservation (Cibolo, County-Other, Crystal Clear WSC, Gonzales County WSC, New Braunfels, Schertz, Seguin, Selma, and Water Services), Drought Management, (Crystal Clear WSC, Martindale, and Seguin), Carrizo-Wilcox Aquifer Wells (Canyon Regional Water Authority, and Schertz-Seguin Local Government Corporation). From 2020 to 2070, the total water management strategies in Guadalupe...

5. The plan does not include evidence of coordination with all the surface water management entities the district is required to contact (as required by TWC § 36.1071(a)).

To correct this deficiency, please provide a copy of the adopted plan to the surface water management entities in your district. This can be in the form of a paper copy, electronic file, or weblink to the plan on your website. Then provide evidence of this coordination when submitting the plan for administrative completeness review. The surface water management entities to contact are the Guadalupe Blanco River Authority, City of Gonzales, and Gonzales County WSC.

6. The plan does not have time-based and quantifiable management objectives or performance standards that the district will use to achieve the goal of addressing precipitation enhancement (as required by TWC § 36.1071(a)(7) and 36.1071(e)(1) and 31 TAC § 356.51 and § 356.52(a)(1-3)).

To correct this deficiency, please develop time-based and quantifiable management objectives and performance standards to achieve the goal of addressing precipitation enhancement. If this goal is not applicable, please explicitly state so and explain why it is not applicable. Goals determined not applicable will not have management objectives or performance standards.

Gonzales County Underground Water Conservation District Groundwater Management Plan

Final Submitted Plan Deficiencies, June 7, 2024

This document lists the deficiencies of the administratively incomplete groundwater management plan submitted by the Gonzales County Underground Water Conservation District (District) on March 8, 2024 and how to resolve these deficiencies. The policies, plans, and opinions in the groundwater management plan represent those of the District, not those of the Texas Water Development Board (TWDB).

To facilitate an administratively complete final plan, we encourage you to take advantage of our management plan pre-review process prior to submitting an adopted plan. Please contact Stephen Allen (stephen.allen@twdb.texas.gov; 512-463-7217) for questions regarding the pre-review process or assistance in correcting these deficiencies. We suggest submitting the pre-review to TWDB within 90 days so that we can review and return it to you in a timely manner.

Groundwater management plan deficiencies

1. The plan does not include estimates of the annual amount of recharge from precipitation to the aquifers in the District (as required by TWC § 36.1071(e)(3)(C) and TAC § 356.52(a)(5)(C)).

To correct this deficiency, please include these values. For a satisfactory plan, we recommend including the TWDB groundwater availability model report ([GAM Run 23-018](#)) as an appendix and referring to it within the body of the plan. The discussion of [GAM Run 23-018](#) on page 13 confuses GAM Run 21-018 MAG (the modeled available groundwater report) with the similarly named GAM Run 23-018 (the groundwater availability model management plan report).

2. The plan does not include estimates of the annual volume of water that discharges from the aquifers in the District (as required by TWC § 36.1071(e)(3)(D) and TAC § 356.52(a)(5)(D)).

To correct this deficiency, please include these values. For a satisfactory plan, we recommend including the TWDB groundwater availability model report ([GAM Run 23-018](#)) as an appendix and referring to it within the body of the plan. The discussion of [GAM Run 23-018](#) on page 13 confuses GAM Run 21-018 MAG (the modeled available groundwater report) with the similarly named GAM Run 23-018 (the groundwater availability model management plan report).

3. The plan does not include estimates of the annual volume of flow into and out of the district within each aquifer and between aquifers in the District (as required by TWC § 36.1071(e)(3)(E) and TAC § 356.52(a)(5)(E)).

To correct this deficiency, please include these values. For a satisfactory plan, we recommend including the TWDB groundwater availability model report ([GAM Run 23-018](#)) as an appendix and referring to it within the body of the plan. The discussion of [GAM Run 23-018](#) on page 13 confuses GAM Run 21-018 MAG (the modeled available groundwater report) with the similarly named GAM Run 23-018 (the groundwater availability model report).

4. The plan does not include a clear explanation of how the water supply needs and water management strategies from the most recently adopted state water plan were considered (as required by TWC § 36.1071(e)(4)). As stated in TWC § 36.1071(e)(4),

Gonzales County Underground Water Conservation District Groundwater Management Plan
Final Submitted Plan Deficiencies
June 7, 2024

the district must **consider** the water supply needs and water management strategies included in the 2022 State Water Plan. A complete plan includes a discussion demonstrating how the district considered the water supply needs and water management strategies. To correct this deficiency, please include the groundwater management plan data report containing **2022 State Water Plan datasets** (previously provided to the District) in an appendix and refer to specific needs and water management strategies in the text. In addition, please provide a discussion similar to the following from another district that addresses these requirements:

Projected water supply needs listed in the TWDB estimated historical water use/2022 state water plan data packet (Appendix B) are primarily municipal. Municipal needs in Guadalupe County exist for the following water user groups (WUGs): Cibolo, Crystal Clear WSC, Green Valley SUD, Luling, Marion, Martindale WSC, New Braunfels, Schertz, Seguin, Selma, and Water Services. Additional needs exist in one other WUG: Manufacturing. From 2020 to 2070, the total needs in Guadalupe County are projected to increase from 43 AF to 14,765 AF.

Projected water management strategies listed in the TWDB estimated historical water use/2022 state water plan data packet, and located within Guadalupe County are: Municipal Water Conservation (Cibolo, County-Other, Crystal Clear WSC, Gonzales County WSC, New Braunfels, Schertz, Seguin, Selma, and Water Services), Drought Management, (Crystal Clear WSC, Martindale, and Seguin), Carrizo-Wilcox Aquifer Wells (Canyon Regional Water Authority, and Schertz-Seguin Local Government Corporation). From 2020 to 2070, the total water management strategies in Guadalupe...

5. The plan does not include evidence of coordination with all the surface water management entities the district is required to contact (as required by TWC § 36.1071(a)).

To correct this deficiency, please provide a copy of the adopted plan to the surface water management entities in your district. This can be in the form of a paper copy, electronic file, or weblink to the plan on your website. Then provide evidence of this coordination when submitting the plan for administrative completeness review. The surface water management entities to contact are the Guadalupe Blanco River Authority, City of Gonzales, and Gonzales County WSC.

6. The plan does not have time-based and quantifiable management objectives or performance standards that the district will use to achieve the goal of addressing precipitation enhancement (as required by TWC § 36.1071(a)(7) and 36.1071(e)(1) and 31 TAC § 356.51 and § 356.52(a)(1-3)).

To correct this deficiency, please develop time-based and quantifiable management objectives and performance standards to achieve the goal of addressing precipitation enhancement. If this goal is not applicable, please explicitly state so and explain why it is not applicable. Goals determined not applicable will not have management objectives or performance standards.

Jon Niermann, *Chairman*
Bobby Janecka, *Commissioner*
Catarina R. Gonzales, *Commissioner*
Kelly Keel, *Executive Director*



RECEIVED JUN 27 2024

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

June 25, 2024

Ms. Laura Martin-Preston, General Manager
Gonzales County Underground Water Conservation District
PO Box 1919
Gonzales, TX 78629

Re: Management Plan Compliance

Dear Ms. Martin-Preston,

Texas Water Code, (TWC) Section 36.1072(e), requires a groundwater conservation district (GCD) to adopt its management plan no less than every five years and to submit the plan to the Texas Water Development Board (TWDB) for approval. The Gonzales County UWCD (District) management plan was due for reoption on January 29, 2024. On May 30, 2024, TWDB notified the Texas Commission on Environmental Quality (TCEQ) that your submitted management plan was denied. As stated in the letter your district has 180 days to have a management plan approved by TWDB. Under state law and agency rules, the TCEQ is required to ensure GCD compliance with the management planning provisions.

Please provide TCEQ with information detailing present District actions that are being taken to adopt the required management plan, including the anticipated schedule and timeframe for the District to send the adopted plan to the TWDB. To comply with TWDB rules, your board approved management plan must be submitted to TWDB by September 30, 2024, which is 60 before the revised management plan renewal date of November 30, 2024.

Please mail this information to me at TCEQ, MC-147, P.O. Box 13087, Austin, Texas 78711-3087, or email to peggy.hunka@tceq.texas.gov.

If you have any questions about state law requirements or this letter, please contact me at 512-239-5480 or abiy.berehe@tceq.texas.gov or contact Peggy Hunka at the above email.

Sincerely,

A handwritten signature in cursive script that reads "aberehe".

Abiy Berehe, P.G.
Team Lead
Groundwater Planning and Assessment Team

cc: Robert Bradley, TWDB