

Refugio Groundwater Conservation District Annual Operating Budget Fiscal Year 2023-2024
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Outstanding Obligations of the District	Texas Water Code 36.154(b)(1)
as of June 1 of the Current Year - Debt:	\$0.00
Total:	\$0.00

Amount of Cash on Hand by Fund	Texas Water Code 36.154(b)(2)
as of June 1 of the Current Year - Reserve Fund:	\$1,178,600.00
as of June 1 of the Current Year - Operating Fund:	\$371,100.00
Total:	\$1,549,800.00

Amount of Money Received by the District during Previous Year	Texas Water Code 36.154(b)(3)
Property Tax Revenue:	\$172,800.00
Interest Income:	\$11,100.00
District Fees:	\$0.00
Miscellaneous Income:	\$0.00
Total:	\$183,900.00

Amount of Money Available to the District during the Ensuing Year	Texas Water Code 36.154(b)(4)
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$925,700.00
as of September 30 of the Previous Calendar Year - Operating Fund:	\$523,700.00
Total:	\$1,449,300.00

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code 36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$206,300.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,178,700.00
Total:	\$1,385,000.00

Estimated Amount of Revenues and Balances Available for Proposed Budget	Texas Water Code 36.154(b)(6)
Operating and Reserve Fund Balances:	\$1,385,000.00

Reserve Fund Commitment Schedule	
Groundwater Conservation	5.00%
Groundwater Management	10.00%
Groundwater Monitoring	25.00%
Groundwater Protection	25.00%
Groundwater Research	5.00%
Groundwater Resource Planning	5.00%
Legal Contingencies	25.00%
Total:	100%

Actual Expenditures of the Preceding Year and Proposed Budget associated with Notices Required by Law to be Published in a Newspaper	Local Government Code 140.0045(a)(1)
Actual Expenditures of the Preceding Fiscal Year:	-\$100.00
Budgeted Expenditures of the Current Fiscal Year:	-\$3,900.00
Proposed Expenditures of the Next Fiscal Year:	-\$2,500.00

Actual Expenditures of the Preceding Year and Proposed Budget associated with Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Actions	Local Government Code 140.0045(a)(2)
Actual Revenue of the Preceding Fiscal Year:	\$0.00
Actual Expenditures of the Preceding Fiscal Year:	\$0.00
Budgeted Revenue of the Current Fiscal Year:	\$0.00
Budgeted Expenditures of the Current Fiscal Year:	\$0.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	-\$5,000.00

Estimated Required Tax Rate		Texas Water Code 36.154(b)(7)
Operating Expense Budget:		-\$215,300.00
Non-Tax Operating Revenue:		\$3,500.00
Required Tax Levy to Avoid Depletion of Reserve Funds:		-\$211,800.00
Required Tax Rate to Avoid Depletion of Reserve Funds:		0.015998

Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.013740
Tax Levy for Next Fiscal Year:	\$181,900.00

Budget Summary	
Expense Budget:	-\$215,300.00
Non-Tax Operating Revenue Budget:	\$3,500.00
Operating Tax Revenue Budget:	\$181,900.00
Reserve Fund Revenue Budget:	\$30,000.00
Operating Budget Balance at the End of the Fiscal Year:	\$100.00

FY2023 - 2024: Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	215,400.00
1001 - Administration - Revenue	\$	215,400.00
Expense	\$	(215,300.00)
1003 - Administration - Technology	\$	(20,700.00)
1004 - Administration - General	\$	(124,300.00)
1005 - Administration - General	\$	(7,200.00)
2000 - Groundwater Conservation	\$	(9,500.00)
3000 - Groundwater Management	\$	(1,000.00)
4000 - Groundwater Monitoring	\$	(43,100.00)
6000 - Groundwater Protection	\$	(2,000.00)
8000 - Groundwater Resource Planning	\$	(7,500.00)
Grand Total	\$	100.00

FY2023 - 2024: Budget: Management Recommendation by Budget Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	215,400.00
0120 - Tax Collections	\$	181,900.00
0130 - Interest Income	\$	3,500.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	30,000.00
Expense	\$	(215,300.00)
210 - Legal Services	\$	(10,000.00)
215 - Legislative and Administrative Action Representation Services	\$	(5,000.00)
220 - Professional and Technical Services	\$	(5,000.00)
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(15,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(71,800.00)
230 - Insurance and Bonds	\$	(2,000.00)
310 - Supplies - Office	\$	(2,500.00)
315 - Certified Mail and Stamps	\$	(2,500.00)
330 - Training and Travel Expenses	\$	(1,500.00)
350 - Lease	\$	(7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(9,500.00)
380 - Aquifer Monitoring Network Development	\$	(35,000.00)
410 - Equipment - Office	\$	(1,000.00)
420 - Technology Services - Office Productivity	\$	(2,900.00)
430 - Technology Services - Miscellaneous	\$	(500.00)
432 - Technology Services - Digital Record and Workflow System	\$	(7,000.00)
433 - Technology Services - Record Archival System	\$	(600.00)
434 - Technology Services - Website and Email System	\$	(3,300.00)
435 - Technology Services - Phone System	\$	(2,800.00)
436 - Technology Services - Internet	\$	(1,000.00)
450 - Equipment Maintenance and Repair	\$	(1,000.00)
500 - Public Notices and Publications	\$	(2,500.00)
900 - Miscellaneous	\$	(200.00)
Grand Total	\$	100.00

**FY2023 - 2024: Budget: Management
Recommendation by Budget Category**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	1005 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
0120 - Tax Collections	\$ 181,900.00									\$ 181,900.00
0130 - Interest Income	\$ 3,500.00									\$ 3,500.00
0143 - District Fees - Permitting	\$ -									\$ -
0145 - District Fees - Enforcement	\$ -									\$ -
0150 - Grants	\$ -									\$ -
0160 - Refunds	\$ -									\$ -
0300 - Reserve Funds	\$ 30,000.00									\$ 30,000.00
210 - Legal Services			\$ (10,000.00)							\$ (10,000.00)
215 - Legislative and Administrative Action Representation Services			\$ (5,000.00)							\$ (5,000.00)
220 - Professional and Technical Services			\$ (5,000.00)							\$ (5,000.00)
221 - Professional and Technical Services - Auditor			\$ (10,000.00)							\$ (10,000.00)
222 - Professional and Technical Services - Tax Assessor			\$ (5,500.00)							\$ (5,500.00)
223 - Professional and Technical Services - Appraisal District			\$ (7,500.00)							\$ (7,500.00)
225 - Professional and Technical Services - Hydrogeologist						\$ (1,000.00)	\$ (6,000.00)	\$ (1,000.00)	\$ (7,500.00)	\$ (15,500.00)
226 - Professional and Technical Services - Laboratory							\$ (1,000.00)			\$ (1,000.00)

**FY2023 - 2024: Budget: Management
Recommendation by Budget Category**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	1005 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
227 - Professional and Technical Services - VCGCD			\$ (71,800.00)							\$ (71,800.00)
230 - Insurance and Bonds			\$ (2,000.00)							\$ (2,000.00)
310 - Supplies - Office			\$ (2,500.00)							\$ (2,500.00)
315 - Certified Mail and Stamps			\$ (2,500.00)							\$ (2,500.00)
330 - Training and Travel Expenses			\$ (1,500.00)							\$ (1,500.00)
350 - Lease				\$ (7,200.00)						\$ (7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging								\$ (1,000.00)		\$ (1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging								\$ -		\$ -
363 - Sponsorships and Cost-Sharing - Conservation Promotion					\$ (9,500.00)					\$ (9,500.00)
380 - Aquifer Monitoring Network Development							\$ (35,000.00)			\$ (35,000.00)
410 - Equipment - Office			\$ (1,000.00)							\$ (1,000.00)
420 - Technology Services - Office Productivity		\$ (2,900.00)								\$ (2,900.00)
430 - Technology Services - Miscellaneous		\$ (500.00)								\$ (500.00)
432 - Technology Services - Digital Record and Workflow System		\$ (7,000.00)								\$ (7,000.00)
433 - Technology Services - Record Archival System		\$ (600.00)								\$ (600.00)

**FY2023 - 2024: Budget: Management
Recommendation by Budget Category**

Sum of Budget Recommendation										
	1001 - Administration - Revenue	1003 - Administration - Technology	1004 - Administration - General	1005 - Administration - General	2000 - Groundwater Conservation	3000 - Groundwater Management	4000 - Groundwater Monitoring	6000 - Groundwater Protection	8000 - Groundwater Resource Planning	Grand Total
434 - Technology Services - Website and Email System		\$ (3,300.00)								\$ (3,300.00)
435 - Technology Services - Phone System		\$ (2,800.00)								\$ (2,800.00)
436 - Technology Services - Internet		\$ (1,000.00)								\$ (1,000.00)
450 - Equipment Maintenance and Repair		\$ -					\$ (1,000.00)			\$ (1,000.00)
500 - Public Notices and Publications		\$ (2,500.00)								\$ (2,500.00)
900 - Miscellaneous		\$ (100.00)					\$ (100.00)			\$ (200.00)
Grand Total	\$ 215,400.00	\$ (20,700.00)	\$ (124,300.00)	\$ (7,200.00)	\$ (9,500.00)	\$ (1,000.00)	\$ (43,100.00)	\$ (2,000.00)	\$ (7,500.00)	\$ 100.00

FY2023 - 2024: Budget: Management Recommendation

Total Taxable Value:	\$1,323,874,952
Previous Tax Levy:	\$180,019

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Board Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$1,323,874,952	\$1,323,874,952	\$1,323,874,952	\$1,323,874,952	\$1,323,874,952
Tax Rate per \$100:	0.015190	0.013740	0.014850	0.013740	0.015998
Previous Year Tax Levy:	\$180,019	\$180,019	\$180,019	\$180,019	\$180,019
Computed Tax Levy:	\$201,097	\$181,900	\$196,595	\$181,900	\$211,800
Change in Total Tax Levy:	\$21,078	\$1,881	\$16,576	\$1,881	\$31,781
Total Tax Levy Increase:	11.71%	1.05%	9.21%	1.05%	17.65%

FY2023 - 2024: Budget: Management Recommendation by Item

Budget Item Description	Budget		Budget Item		Budget Category
	Recommendation	Type	Program		
Tax Collections	\$181,900.00	Revenue	1001 - Administration - Revenue		0120 - Tax Collections
Interest Income	\$3,500.00	Revenue	1001 - Administration - Revenue		0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue		0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue		0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue		0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue		0160 - Refunds
Reserve Funds for Aquifer Monitoring Well Network Development - WellIntell	\$30,000.00	Revenue	1001 - Administration - Revenue		0300 - Reserve Funds
IT Service - Cyber Security - Trend Micro	-\$100.00	Expense	1003 - Administration - Technology		420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	-\$1,800.00	Expense	1003 - Administration - Technology		420 - Technology Services - Office Productivity
IT Service - Printer Service	-\$1,000.00	Expense	1003 - Administration - Technology		420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	-\$500.00	Expense	1003 - Administration - Technology		430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology		432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	-\$5,800.00	Expense	1003 - Administration - Technology		432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$600.00	Expense	1003 - Administration - Technology		433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$1,500.00	Expense	1003 - Administration - Technology		434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$1,800.00	Expense	1003 - Administration - Technology		434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	-\$2,800.00	Expense	1003 - Administration - Technology		435 - Technology Services - Phone System
IT Service - Internet - ATT	-\$1,000.00	Expense	1003 - Administration - Technology		436 - Technology Services - Internet
Equipment Maintenance - Repair - Office	\$0.00	Expense	1003 - Administration - Technology		450 - Equipment Maintenance and Repair
Public Notices - Elections	-\$100.00	Expense	1003 - Administration - Technology		500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1003 - Administration - Technology		500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1003 - Administration - Technology		500 - Public Notices and Publications
Public Notices - Permitting	-\$1,500.00	Expense	1003 - Administration - Technology		500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1003 - Administration - Technology		500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1003 - Administration - Technology		500 - Public Notices and Publications
Misc Expense	-\$100.00	Expense	1003 - Administration - Technology		900 - Miscellaneous
Legal Services - General Consultation	-\$10,000.00	Expense	1004 - Administration - General		210 - Legal Services
Legal Services - Legislative Representation	-\$5,000.00	Expense	1004 - Administration - General		215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	-\$5,000.00	Expense	1004 - Administration - General		220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General		221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$5,500.00	Expense	1004 - Administration - General		222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	Expense	1004 - Administration - General		223 - Professional and Technical Services - Appraisal District
Technical Services - VCGCD	-\$69,300.00	Expense	1004 - Administration - General		227 - Professional and Technical Services - VCGCD
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General		230 - Insurance and Bonds
Insurance - Surety Bonds	-\$500.00	Expense	1004 - Administration - General		230 - Insurance and Bonds
Supplies - Office General	-\$1,000.00	Expense	1004 - Administration - General		310 - Supplies - Office
Supplies - Paper for Records Archiving	-\$1,500.00	Expense	1004 - Administration - General		310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$2,500.00	Expense	1004 - Administration - General		315 - Certified Mail and Stamps
Travel Expenses - Mileage Reimbursement	-\$1,500.00	Expense	1004 - Administration - General		330 - Training and Travel Expenses
Equipment - Office	-\$1,000.00	Expense	1004 - Administration - General		410 - Equipment - Office
Lease - Office	-\$7,200.00	Expense	1005 - Administration - General		350 - Lease
Sponsorship - Classroom Conservation Curriculum	\$0.00	Expense	2000 - Groundwater Conservation		363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Conservation and Teacher Professional Development	-\$4,500.00	Expense	2000 - Groundwater Conservation		363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	-\$5,000.00	Expense	2000 - Groundwater Conservation		363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$1,000.00	Expense	3000 - Groundwater Management		225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring		225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Water Quality Characterizations	\$0.00	Expense	4000 - Groundwater Monitoring		225 - Professional and Technical Services - Hydrogeologist
Aquifer Monitoring Well Network Development - WellIntell	-\$35,000.00	Expense	4000 - Groundwater Monitoring		380 - Aquifer Monitoring Network Development
Evaluation of Data re Investigations	-\$1,000.00	Expense	4000 - Groundwater Monitoring		225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$1,000.00	Expense	4000 - Groundwater Monitoring		226 - Professional and Technical Services - Laboratory
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$2,500.00	Expense	1004 - Administration - General		227 - Professional and Technical Services - VCGCD
Aquifer Monitoring Well Network Development - Land Acquisition and Access	\$0.00	Expense	4000 - Groundwater Monitoring		380 - Aquifer Monitoring Network Development
Aquifer Monitoring Well Network Development - Monitor Well Construction	\$0.00	Expense	4000 - Groundwater Monitoring		380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	-\$1,000.00	Expense	4000 - Groundwater Monitoring		450 - Equipment Maintenance and Repair
Misc Expense	-\$100.00	Expense	4000 - Groundwater Monitoring		900 - Miscellaneous
Evaluation of Data re Investigations	-\$1,000.00	Expense	6000 - Groundwater Protection		225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$1,000.00	Expense	6000 - Groundwater Protection		361 - Sponsorships and Cost-Sharing - Well Plugging

Sponsorship - Borehole Logging
DFC Development Support
Total

\$0.00 Expense
-\$7,500.00 Expense
\$100.00

6000 - Groundwater Protection
8000 - Groundwater Resource Planning

362 - Sponsorships and Cost-Sharing - Borehole Logging
225 - Professional and Technical Services - Hydrogeologist

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

Upon motion by _____, seconded by
_____; the attached Budget for the fiscal year October
1, 2023 through September 30, 2024 is hereby approved and adopted by a vote of _____
eyes and _____ nays on this _____ day of _____ of 2023.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

INTERLOCAL AGREEMENT FOR SERVICES RELATED TO GENERAL MANAGEMENT AND ADMINISTRATIVE ACTIVITIES

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

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

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

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

1. The respective duties and obligations of the parties to this agreement shall be in force for a period of one (1) year commencing on October 1, 2023, and expires on September 30, 2024.
2. This agreement will automatically renew for an additional one (1) year period on October 1 of each year unless either party provides written notice not less than 60 days before the automatic annual renewal of this agreement of their intent to not renew the agreement or their intent to propose revisions.
3. The office and field equipment possessed by VCGCD shall be available for use by the VCGCD representatives for the purposes of completing the duties and responsibilities related to general management and administrative activities of the COOPERATING DISTRICT.
4. The staff of the VCGCD will provide the services to the COOPERATING DISTRICT for the following activities to a reasonable degree at reasonable times and durations:
 - office administration activities related to office reception, correspondence processing, appointment scheduling, agency coordination, administrative policy development and implementation;
 - financial management activities related to budget and tax rate, development and management, purchasing and accounts payable, financial transaction processing, invoices and deposits, financial report development and processing, financial audit support, investment monitoring and reporting;
 - information technology management activities related to system administration;

- meeting management activities related to meeting planning and coordination, meeting preparation and participation, meeting minutes preparation;
 - operational performance management activities related to annual report preparation, state auditor response preparation;
 - project management activities related to program development and management, project development and management, activity development and management, agreement development and management, service provider management;
 - records management activities related to record storage, retention and destruction, public information request processing, groundwater conservation activities;
 - groundwater management activities related to permitting request processing, well log processing, production report processing, well construction observation, groundwater management investigation processing, groundwater management enforcement case processing;
 - groundwater monitoring activities related to field data collection, groundwater sample and lab analysis processing,
 - groundwater policy activities related to groundwater policy review and development, groundwater policy implementation, management plan and rules revisions;
 - groundwater protection activities related well inspection, groundwater protection investigation processing, groundwater protection enforcement case processing;
 - groundwater research activities related to technical study proposal development and support; and
 - groundwater resource planning activities related to regional water resource meeting representation and participation.
4. The staff of the VCGCD will provide the services to the COOPERATING DISTRICT for the following optional activities under a mutually agreed upon scope and fee:
- activities relate to participating in contested cases and lawsuits;
 - activities requiring out-of-district travel and lodging; and
 - activities related to procuring professional services related or similar to engineering services, hydrogeology services, technical consultant services, and laboratory services, information technology subscriptions other than those addressed within this agreement, and trade group memberships.

5. The VCGCD shall not provide the following services or nor be responsible for the governance of the COOPERATING DISTRICT, financial audit services, or legal counsel services to the COOPERATING DISTRICT.
6. The VCGCD will provide geographic information system and database management system software for the purposes of providing service to the COOPERATING DISTRICT under this agreement.
7. The COOPERATING DISTRICT shall pay VCGCD a monthly fee of \$7,525.00 for services provided under this agreement. The amount of the monthly fee will be subjected to an annual review by the parties.
8. The VCGCD shall credit the COOPERATING DISTRICT \$500.00 for each calendar week for those weeks in which the office of the COOPERATING DISTRICT is closed for more than twenty-eight (28) hours of normal business hours excluding weeks with office closures associated with observing federal, state, and county holidays.
9. The COOPERATING DISTRICT shall provide all necessary surety bonds, liability insurance, office space, office equipment, office software, office utilities, and office supplies.
10. The COOPERATING DISTRICT shall compensate VCGCD for mileage associated with providing services at the IRS mileage reimbursement rate applicable at the time when the mileage occurred.
11. The COOPERATING DISTRICT shall compensate VCGCD for increased insurance costs, if any, resulting from the provision of services to the COOPERATING DISTRICT.
12. The parties of this agreement may terminate this agreement at any time upon mutual agreement by the governing bodies of each party.
13. Nothing in this contract shall be construed as placing any legal liability for the action of one district upon the other district.
14. The Boards of Directors of COOPERATING DISTRICT and VCGCD shall approve this agreement by majority vote and shall review this interlocal cooperative agreement periodically, regarding such matters as changes in compensation and renewal of the agreement.
15. This agreement shall be constructed under and in accordance with the laws of the State of Texas.
16. It is expressly understood and agreed that nothing in this agreement is intended, nor shall it be construed, to waive any immunity or defense that would be otherwise

available to either COOPERATING DISTRICT or VCGCD arising from the exercise of these governmental powers or functions.

17. Force Majeure Clause: It is specifically agreed and understood, however, that notwithstanding this Article or any other Article hereof, each party shall have the right to immediately terminate this interlocal agreement if either party is, or may be, rendered unable to perform hereunder for any reason. The term "Force Majeure" means: acts of God, strikes, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests, and restraints of the government, either federal or state, civil or military, civil disturbances, explosions, sabotage, malicious mischief, any of the foregoing or any action due to existing or future rules, regulations, orders, laws or proclamations of governmental authorities (both federal, state, or local), including both civil and military, and any other cause whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension.
18. This document shall be executed in duplicate originals.

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

REFUGIO GROUNDWATER
CONSERVATION DISTRICT

VICTORIA COUNTY GROUNDWATER
CONSERVATION DISTRICT

By: _____
Presiding Officer

By: _____
Presiding Officer

Date: _____

Date: _____

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

After notice and hearing, the following motion was offered by

_____ and seconded by _____

"I move the adoption of a tax rate of \$_____ per \$100 evaluation for the 2023 tax year."

Adopted by the following vote:

AYE

NAY

On this _____ day of _____ of 2023.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

STATE OF TEXAS)
)
COUNTY OF REFUGIO) PROPERTY TAX CODE: SEC. 26.01(a)

CERTIFICATION OF APPRAISAL ROLL FOR
REFUGIO GROUNDWATER CONSERVATION DISTRICT

I, Phillip E Gonzales, Chief Appraiser for the REFUGIO COUNTY APPRAISAL DISTRICT, solemnly swear that the attached is that portion of the approved Appraisal Roll of the REFUGIO COUNTY APPRAISAL DISTRICT which lists property taxable by Refugio Groundwater Conservation District and constitutes the appraisal roll for Refugio Groundwater Conservation District.

July 24, 2023

Date



PHILLIP E GONZALES
Chief Appraiser

Approval of the appraisal records by the
REFUGIO COUNTY APPRAISAL REVIEW BOARD
occurred on July 20, 2023.

Refugio County Appraisal District

PO Box 156 / 420 N Alamo / Refugio, Texas 78377 / (361) 526-5994 / FAX (361) 526-4144 / www.refugiocad.org

July 24, 2023

Refugio Groundwater Conservation District
Attn: Carroll Borden
PO Box 116
Refugio, TX 78377

Dear Mr. Borden:

As a courtesy to all taxing jurisdictions in this District, I hereby report the total market and taxable values for the current and preceding tax years as follows:

<u>Total Appraised Value and Total Taxable Value</u>		
	<u>2022</u>	<u>2023</u>
Total <u>Market</u> Value of <u>All</u> Property*----- <i>*(including new property)</i>	\$2,017,195,584	\$2,169,963,422
Total <u>Market</u> Value of <u>New</u> Property-----	\$7,954,070	\$7,902,990
Total <u>Taxable</u> Value of <u>All</u> Property*----- <i>*(including new property)</i>	\$1,189,920,664	\$1,323,874,952
Total <u>Taxable</u> Value of <u>New</u> Property-----	\$7,562,010	\$7,246,320
Average <u>Market</u> Value of a Residence Homestead-----	\$87,941	\$104,114
Homestead Exemption Amount**----- <i>** (excluding 65+ & Disability)</i>	20% (No less than \$5,000)	20% (No less than \$5,000)
Average <u>Taxable</u> Value of a Residence Homestead-----	\$55,392	\$66,325

Please let me know if I may be of any further help to you.

Sincerely,



Phillip E Gonzales
Chief Appraiser

REFUGIO COUNTY APPRAISAL DISTRICT
2023 Certified Values

<u>Taxing Jurisdiction</u>	<u>Gross</u>		<u>Net</u>
Refugio County	1,291,869,562	---Real Estate---	413,323,882
	878,093,860	---Mineral Roll---	627,545,660
	<u>2,169,963,422</u>		<u>1,040,869,542</u>
Austwell Town	20,536,490	---Real Estate---	16,569,340
	272,300	---Mineral Roll---	270,780
	<u>20,808,790</u>		<u>16,840,120</u>
Bayside Town	60,860,440	---Real Estate---	48,226,700
	935,730	---Mineral Roll---	935,260
	<u>61,796,170</u>		<u>49,161,960</u>
Refugio Town	167,489,038	---Real Estate---	113,428,948
	6,849,320	---Mineral Roll---	6,847,640
	<u>174,338,358</u>		<u>120,276,588</u>
Woodsboro Town	74,892,140	---Real Estate---	56,494,162
	2,397,790	---Mineral Roll---	2,391,460
	<u>77,289,930</u>		<u>58,885,622</u>
Woodsboro ISD -- M&O	417,678,020	---Real Estate---	162,670,264
	406,758,880	---Mineral Roll---	182,866,920
	<u>824,436,900</u>		<u>345,537,184</u>
Woodsboro ISD -- I&S	417,678,020	---Real Estate---	162,670,264
	406,758,880	---Mineral Roll---	403,866,920
	<u>824,436,900</u>		<u>566,537,184</u>
Austwell/Tivoli ISD	303,811,654	---Real Estate---	69,529,040
	245,370,260	---Mineral Roll---	244,287,360
	<u>549,181,914</u>		<u>313,816,400</u>
Refugio ISD	562,639,888	---Real Estate---	186,027,158
* (Bee Co. not included)	225,964,680	---Mineral Roll---	225,369,930
* (Victoria Co. not incl.)	788,604,568 *		411,397,088 *
Mem. Hospital	1,284,129,562	---Real Estate---	450,329,292
	878,093,860	---Mineral Roll---	873,545,660
	<u>2,162,223,422</u>		<u>1,323,874,952</u>
W.C.I.D. #1	19,131,600	---Real Estate---	14,372,480
	5,674,550	---Mineral Roll---	5,674,550
	<u>24,806,150</u>		<u>20,047,030</u>
W.C.I.D. #2	1,264,997,962	---Real Estate---	437,606,462
	872,419,310	---Mineral Roll---	867,871,110
	<u>2,137,417,272</u>		<u>1,305,477,572</u>
Drainage Dist. #1	279,021,004	---Real Estate---	75,997,830
	261,682,670	---Mineral Roll---	260,599,770
	<u>540,703,674</u>		<u>336,597,600</u>
Grndwtr Cons. Dist.	1,291,869,562	---Real Estate---	456,329,292
	878,093,860	---Mineral Roll---	873,545,660
	<u>2,169,963,422</u>		<u>1,329,874,952</u>

2023 Certified - HISTORY VALUE RECAP

(64) - REFUGIO GROUNDWATER CONS DIST

Land		Value	Items	Exempt			
Land - Homesite	(+)	33,409,180	2,107		0		
Land - Non Homesite	(+)	95,733,130	4,056		39,460,710		
Land - Productivity Market	(+)	709,145,930	3,776		0		
Land - Income	(+)	916,530	11		0		
Total Land Market Value	(=)	839,204,770	9,957			Total Land Value:	(+) 839,204,770
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	256,311,884	2,029		0		
New Improvements - Homesite	(+)	2,097,230	123		0		
Improvements - Non Homesite	(+)	144,031,500	1,957		12,359,860		
New Improvements - Non Homesite	(+)	3,965,900	116		0		
Improvements - Income	(+)	7,128,318	18		0		
Total Improvement Value	(=)	413,534,832	4,243			Total Imp Value:	(+) 413,534,832
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	9,248,750	128		0		
New Personal - Homesite	(+)	553,310	19		0		
Personal - Non Homesite	(+)	28,011,120	589		888,110		
New Personal - Non Homesite	(+)	1,316,780	41		30,230		
Total Personal Value	(=)	39,129,960	777			Total Personal Value:	(+) 39,129,960
Total Real Estate & Personal Mkt Value	(=)	1,291,869,562	14,977				
Minerals		Value	Items				
Mineral Value	(+)	221,874,350	4,936				
Mineral Value - Real	(+)	333,262,050	15				
Mineral Value - Personal	(+)	322,957,460	578				
Total Mineral Market Value	(=)	878,093,860	5,529			Total Min Mkt Value:	(+) 878,093,860
Total Market Value	(=)	2,169,963,422				Total Market Value:	(=/+ 2,169,963,422
Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0			Land Timber Gain:	(+) 0
Productivity Market	(+)	709,145,930	3,776				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	63,478,780	3,774				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	645,667,150	3,774			Productivity Loss:	(-) 645,667,150
Losses		Value	Items				
Less Real Exempt Property	(-)	52,738,910	374				
Less \$2500 Inc. Real Personal	(-)	119,100	132			Total Market Taxable:	(=) 1,524,296,272
Less Disaster Exemption	(-)	0	0				
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0			Total Protested Value:	41,240
Less Vehicle Leased for Personal Use	(-)	13,660	1			Protested % of Total Market :	0.00 %
Less Real Protested Value	(-)	41,240	2				
Less 10% Cap Loss	(-)	91,540,228	1,769				
Less TCEQ/Pollution Control	(-)	4,126,930	8				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	323,660	19				
Less \$500 Inc. Mineral Owner	(-)	91,960	945				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0			Total Losses:	(-) 148,995,688
Less Mineral Unknown	(-)	0	0			Total Appraised Value:(=/+)	1,375,300,584
Less Mineral Protested Value	(-)	0	0			Total Exemptions*:	(-) 51,425,632
Total Losses (includes Prod Loss)	(=)	794,662,838				<i>* See breakdown on following page</i>	
Total Appraised Value	(=)	1,375,300,584				Net Taxable Value:	1,323,874,952

2023 Certified - HISTORY VALUE RECAP

(64) - REFUGIO GROUNDWATER CONS DIST

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
851	954	0	52	0	0	0	130	60	0	1

Owner and Parcel Counts

Total Parcels*: 16,343* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 6,903

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 6,329,870	60
Surviving Spouse of a Service Member	(+) 72,010	1
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	6,401,880	61
Local Discount	(+) 34,656,330	1,857
Disabled Veteran	(+) 1,028,810	102
Optional 65	(+) 8,838,782	950
Local Disabled	(+) 499,830	52
State Homestead	(+) 0	0

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
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Total Exemptions (=) 51,425,632 (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$43,200		
Exempt Value of First Time Partial Exemption	\$907,050		
New AG/Timber		Industrial/Utility/Personal Property New Value	
Market	\$10,300	Taxable	\$7,740
Taxable	\$0		
Value Loss	\$10,300		
New Improvement/Personal		Grand Total New Value	
Market	\$7,902,990	Taxable	\$7,254,060
Taxable	\$7,246,320		

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$128,910	1,878	Market \$242,093,920
Taxable \$72,438		Taxable \$129,602,634
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$136,215	2,112	Market \$287,686,744
Taxable \$76,965		Taxable \$156,889,014
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$132,585	2,248	Market \$298,052,194
Taxable \$73,727		Taxable \$159,439,404
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$76,216	136	Market \$10,365,450
Taxable \$23,441		Taxable \$2,550,390

2023 Certified - HISTORY VALUE RECAP
(64) - REFUGIO GROUNDWATER CONS DIST

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A1	2,682	1,418.7509	42,708,280	0	0	42,708,280	252,195,670	1,270	0	294,905,220	188,527,494
A2	304	245.8369	4,565,380	0	0	4,565,380	10,564,960	0	0	15,130,340	8,425,750
A3	47	6.1359	253,640	0	0	253,640	4,078,100	0	0	4,331,740	3,372,780
A*	3,033	1,670.7237	47,527,300	0	0	47,527,300	266,838,730	1,270	0	314,367,300	200,326,024
B1	14	15.9862	441,820	0	0	441,820	5,769,794	0	0	6,211,614	6,211,614
B*	14	15.9862	441,820	0	0	441,820	5,769,794	0	0	6,211,614	6,211,614
C	2	1.2811	12,740	0	0	12,740	0	0	0	12,740	12,740
C1	1,613	809.0236	24,204,360	0	0	24,204,360	666,410	0	0	24,870,770	24,765,650
C*	1,615	810.3047	24,217,100	0	0	24,217,100	666,410	0	0	24,883,510	24,778,390
D1	495	103,418.8347	0	16,013,650	157,758,710	16,013,650	0	0	0	16,013,650	15,979,550
D1F	1,046	54,704.9586	0	25,793,660	76,583,670	25,793,660	0	0	0	25,793,660	25,793,660
D1P	2,204	319,752.4613	0	21,599,890	471,788,640	21,599,890	0	0	0	21,599,890	21,599,890
D1W	31	2,961.8861	0	71,580	3,014,910	71,580	0	0	0	71,580	71,580
D2	110	0.0000	0	0	0	0	2,417,240	0	0	2,417,240	2,417,240
D*	3,886	480,838.1507	0	63,478,780	709,145,930	63,478,780	2,417,240	0	0	65,896,020	65,861,920
E	573	2,457.2703	5,415,560	0	0	5,415,560	5,013,930	0	0	10,429,490	8,492,910
E1	424	565.3700	1,731,320	0	0	1,731,320	30,664,154	13,350	0	32,408,824	28,633,830
E2	276	570.7639	2,107,690	0	0	2,107,690	42,263,070	0	0	44,370,760	29,200,590
E*	1,273	3,593.4042	9,254,570	0	0	9,254,570	77,941,154	13,350	0	87,209,074	66,327,330
F1	358	322.5820	7,726,130	0	0	7,726,130	39,617,592	59,280	0	47,403,002	47,343,912
F1	358	322.5820	7,726,130	0	0	7,726,130	39,617,592	59,280	0	47,403,002	47,343,912
F2	36	222.0118	969,560	0	0	969,560	7,048,172	0	333,262,050	341,279,782	338,836,772
F2	36	222.0118	969,560	0	0	969,560	7,048,172	0	333,262,050	341,279,782	338,836,772
F*	394	544.5938	8,695,690	0	0	8,695,690	46,665,764	59,280	333,262,050	388,682,784	386,180,684
G1	3,968	0.0000	0	0	0	0	0	0	221,453,080	221,453,080	221,453,080
G*	3,968	0.0000	0	0	0	0	0	0	221,453,080	221,453,080	221,453,080
J2	5	0.0000	0	0	0	0	0	0	543,450	543,450	543,450
J3	51	4.6379	29,000	0	0	29,000	192,800	0	57,824,120	58,045,920	58,045,920
J4	38	0.9994	60,110	0	0	60,110	62,570	0	2,729,930	2,852,610	2,852,610
J5	16	0.0000	0	0	0	0	0	0	36,402,720	36,402,720	36,402,720
J6	321	141.6701	340,500	0	0	340,500	55,850	0	189,550,430	189,946,780	188,262,860
J6A	5	0.0000	0	0	0	0	0	0	808,870	808,870	808,870
J7	9	6.9400	32,040	0	0	32,040	0	0	359,730	391,770	391,770
J8	37	0.0000	0	0	0	0	0	0	8,671,280	8,671,280	8,671,280
J8A	1	0.0000	0	0	0	0	0	0	3,160	3,160	3,160
J*	483	154.2474	461,650	0	0	461,650	311,220	0	296,893,690	297,666,560	295,982,640
L1	24	0.0000	0	0	0	0	0	962,330	0	962,330	948,670
L1A	22	0.0000	0	0	0	0	0	3,438,260	0	3,438,260	3,438,260
L1C	128	0.0000	0	0	0	0	0	7,265,880	0	7,265,880	7,265,880
L1E	1	0.0000	0	0	0	0	0	113,880	0	113,880	113,880
L1G	39	0.0000	0	0	0	0	0	4,016,480	0	4,016,480	4,016,480
L1H	49	0.0000	0	0	0	0	0	2,410,010	0	2,410,010	2,410,010
L1J	17	0.0000	0	0	0	0	0	424,850	0	424,850	424,850
L1	280	0.0000	0	0	0	0	0	18,631,690	0	18,631,690	18,618,030
L2A	3	0.0000	0	0	0	0	0	31,900	349,200	381,100	381,100
L2C	7	0.0000	0	0	0	0	0	0	5,009,510	5,009,510	5,009,510
L2D	1	0.0000	0	0	0	0	0	0	3,580	3,580	3,580
L2G	33	0.0000	0	0	0	0	0	0	11,621,600	11,621,600	11,621,600
L2H	1	0.0000	0	0	0	0	0	0	5,460	5,460	5,460
L2I	3	0.0000	0	0	0	0	0	0	4,640	4,640	4,640

2023 Certified - HISTORY VALUE RECAP

(64) - REFUGIO GROUNDWATER CONS DIST

Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable	
L2J	9	0.0000	0	0	0	0	0	0	40,020	40,020	40,020	
L2L	1	0.0000	0	0	0	0	0	0	4,570	4,570	4,570	
L2M	10	0.0000	0	0	0	0	0	0	4,994,870	4,994,870	4,994,870	
L2O	1	0.0000	0	0	0	0	0	0	11,840	11,840	11,840	
L2P	22	0.0000	0	0	0	0	0	0	1,300,820	1,300,820	1,300,820	
L2Q	22	0.0000	0	0	0	0	0	0	2,485,390	2,485,390	2,485,390	
L2S	3	0.0000	0	0	0	0	0	0	232,270	232,270	232,270	
L2	116	0.0000	0	0	0	0	0	31,900	26,063,770	26,095,670	26,095,670	
L*	396	0.0000	0	0	0	0	0	18,663,590	26,063,770	44,727,360	44,713,700	
M1	319	0.0000	0	0	0	0	564,660	18,421,390	0	18,986,050	11,100,280	
M*	319	0.0000	0	0	0	0	564,660	18,421,390	0	18,986,050	11,100,280	
S-A	1	0.0000	0	0	0	0	0	939,290	0	939,290	939,290	
S*	1	0.0000	0	0	0	0	0	939,290	0	939,290	939,290	
XB	132	0.0000	0	0	0	0	0	113,450	5,650	119,100	0	
XC	945	0.0000	0	0	0	0	0	0	91,960	91,960	0	
XL1	14	0.0000	0	0	0	0	0	918,340	0	918,340	0	
XV	379	30,541.2187	39,460,710	0	0	39,460,710	12,359,860	0	323,660	52,144,230	0	
X*	1,470	30,541.2187	39,460,710	0	0	39,460,710	12,359,860	1,031,790	421,270	53,273,630	0	
		16,852	518,168.6294	130,058,840	63,478,780	709,145,930	193,537,620	413,534,832	39,129,960	878,093,860	1,524,296,272	323,874,952

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

Upon motion by _____, seconded by
_____, the attached Certified Assessment Roll for
the 2023 tax year as submitted by the Refugio County Appraisal District is hereby
approved and adopted by a vote of _____ ayes and _____ nays on this
_____ day of _____ of 2023.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director