

YOAKUM COUNTY

TAXPAYER IMPACT STATEMENT

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under Section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year, to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year. Sandy Land UWCD has not yet proposed a budget for the County's 2027 fiscal year. The District intends to adopt its budget on August 12, 2026.

Tax Year	Median-Valued Homestead	Tax Rate Per \$100 of Value	Estimated Property Tax Bill
FY 2025	\$86,497	Adopted 2025 Tax Rate: \$0.012974	\$11.22
FY 2026	\$96,373	2026 No New Revenue Tax Rate: \$0.012465	\$12.01
FY 2026	\$96,373	Proposed 2026 tax rate based on the proposed budget for 2027: 2026 Proposed Tax Rate is not known at this time	\$____

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the Sandy Land UWCD Board of Directors will discuss at its meeting on August 12, 2026. The proposed budget and the proposed tax rate may each be amended by the Board of Directors before their final adoption.

SANDY LAND UNDERGROUND WATER CONSERVATION DISTRICT

2027 FINAL BUDGET

Expense

501 - Salaries	148,000.00
501.3 - Part Time Salaries	15,000.00
505 - Contract Labor	6,500.00
509 - Advertising	1,000.00
515 - Audit Expense	10,000.00
516 - Bank Charges and Fees	100.00
520 - Board Member Expense	18,000.00
521 - Continuing Education	900.00
522 - Dues & Subscription	5,000.00
523 - Education/Scholarship	19,500.00
524 - Education Coordinator	25,000.00
525 - Election Expense	2,000.00
526 - Employee Stipend	6,000.00
528 - Employee Medical	48,000.00
528.2 - Employee Deductible Pool	3,000.00
529 - Employee Retirement	16,267.00
530 - Field & Lab Equipment	10,000.00
535 - Field & Lab Supplies	3,500.00
538 - Capital Improvements	5,000.00
539 - Hydrologist Expense	25,000.00
540 - Insurance & Bonds	6,500.00
542 - Professional Services	10,000.00
543 - Legislative Expense	10,000.00
546 - Mileage	800.00
547 - Miscellaneous	1,000.00
548 - Office Equipment	4,000.00
549 - Office Supplies	4,000.00
550 - Payroll Tax Expense	4,800.00
553 - Postage	400.00
554 - Public Relations	5,000.00
555 - Repair & Maintenance	3,000.00
556 - Special Projects	25,000.00
558 - Tax Appraisal & Collection	5,250.00
560 - Travel	7,500.00
562 - Utilities	12,000.00
563 - Vehicle	6,000.00
564 - Vehicle Expense	4,000.00
Total Expense	477,017.00

Financial Statement Documents considered:

Outstanding district obligations

Amount of cash on hand to the credit of each fund of the district

Amount of money the district received from all sources during the previous year

Estimated tax rate or fee revenues that will be required

Stanley Ashburn, Board of Directors' President

August 12, 2026

ATTEST:

Tracy Welch, Board of Directors' Secretary

August 12, 2026