


## Bandera County River Authority and Groundwater District FY 2019 Budget

Ordinary Income/Expense	Approved Budget FYE 9/30/19	Budget FYE 9/30/18	\$ Increase / Decrease	% Increase / Decrease
<b>Income</b>				
Tax Revenue	906,000	843,500	62,500	7.41%
Well Permits	15,000	12,000	3,000	25.00%
Interest Income	250	450	(200)	-44.44%
Water Quality Testing Fees	6,000	6,000	-	0.00%
USGS Gauge Station (BEC) & (BC)	6,800	6,800	-	0.00%
Miscellaneous Income	2,500	2,500	-	0.00%
From Reserves	17,500			
Flood Project Funds (Reserves)	38,945			
<b>Total Income</b>	<b>992,995</b>	<b>871,250</b>	<b>121,745</b>	<b>13.97%</b>
<b>Expense</b>				
Payroll Expense			-	
Staff Payroll (Wages)	454,000	355,000	99,000	27.89%
Temporary Staff Payroll (Wages)	-	-	-	-
University Internship	780	1,000	(220)	-22.00%
Employee Health Insurance	70,000	35,000	35,000	100.00%
Employee Retirement	14,000	-	14,000	
<b>Total Payroll Expense</b>	<b>538,780</b>	<b>391,000</b>	<b>147,780</b>	<b>37.80%</b>
Taxes and Fees			-	
Appraisal District	25,785	21,820	3,965	18.17%
Payroll Tax - Social Sec. & Med	28,500	28,500	-	0.00%
State Unemployment - TWC	3,500	3,500	-	0.00%
<b>Total Taxes and Fees</b>	<b>57,785</b>	<b>53,820</b>	<b>3,965</b>	<b>7.37%</b>
Insurance			-	
Auto Liability			-	
Deductible			-	
Errors and Omissions			-	
General Liability			-	
Property - Auto			-	
Property - Equipment			-	
Property - Building			-	
Property Real & Personal			-	
Surety Bond			-	
Workers Comp			-	
<b>Total Insurance</b>	<b>9,000</b>	<b>8,770</b>	<b>230</b>	<b>2.62%</b>
Prof. Services			-	
Contested Case Examiner	-	-	-	
State Auditor	-	-	-	

Auditor (Annual)	4,000	3,800	200	5.26%
Bookkeeper	10,500	10,500	-	0.00%
Attorney	50,000	150,000	(100,000)	-66.67%
Legislative Lobbying	35,000	10,000	25,000	250.00%
Technical Support - IT	12,000	11,500	500	4.35%
<b>Total Prof. Services</b>	<b>111,500</b>	<b>185,800</b>	<b>(74,300)</b>	<b>-39.99%</b>
<b>Operating Expenses</b>			-	
Bldg-Property Improv. & Maint.	15,000	15,000	-	0.00%
Medina Lake Annex Office (rent)	3,600	3,600	-	0.00%
Computer Software & Supplies	5,000	5,000	-	0.00%
Google Aps For Business	3,000	2,530	470	18.58%
Contingencies	1,000	1,000	-	0.00%
Dues, Fees & Subscriptions	4,500	4,500	-	0.00%
<b>Community Outreach &amp; Education</b>			-	
Education & Notices	5,500	5,500	-	0.00%
Bandera, Medina, Utopia ISD	5,000	5,000	-	0.00%
Public Relations	5,000	5,000	-	0.00%
Texas A&M 4H Youth Water Amb	500	500	-	0.00%
Training Our Future Scientists	1,000	1,000	-	0.00%
Flood Awareness Education	1,500	1,500	-	0.00%
Medina River Clean Up	1,000	1,000	-	0.00%
<b>Total Community Outreach</b>	<b>19,500</b>	<b>19,500</b>	<b>-</b>	<b>0.00%</b>
Employee-Training,Cert.,Licens.	7,000	7,000	-	0.00%
Travel, Conference, Meetings	17,000	17,000	-	0.00%
Election	6,000	-	6,000	
Furniture	1,000	1,000	-	0.00%
Maps & Records	-	400	(400)	-100.00%
Equipment & Supplies	17,000	17,000	-	0.00%
Website	-	1,500	(1,500)	-100.00%
Office Supplies	6,000	5,500	500	9.09%
Postage	750	750	-	0.00%
<b>Utilities</b>			-	
Electric	-	-	-	
Water	-	-	-	
Telephone	-	-	-	
Internet	-	-	-	
Utilities - Other	17,000	16,000	1,000	6.25%
<b>Total Utilities</b>	<b>17,000</b>	<b>16,000</b>	<b>1,000</b>	<b>6.25%</b>
<b>Vehicle</b>			-	
Gas	-	-	-	
Repair & Maintenance	-	-	-	
Mileage reimbursement	-	-	-	
Vehicle - Other	-	-	-	
Vehicle Replacement	-	-	-	
<b>Total Vehicle</b>	<b>17,000</b>	<b>15,000</b>	<b>2,000</b>	<b>13.33%</b>

Water Quality-Conserv. Projects	8,000	8,000	-	0.00%
Clean River Program	8,000	8,000	-	0.00%
Illegal Dumping - Litter Abatement	1,000	2,500	(1,500)	-60.00%
Water Test Supplies	9,000	9,000	-	0.00%
Aquifer Monitoring	1,500	1,500	-	0.00%
Well Logging & Equipment	1,000	1,000	-	0.00%
Well Plugging	5,000	2,500	2,500	100.00%
ASR & Water Catchment Projects	-	1,000	1,000	-100.00%
Brush Control - Arundo Donax	1,500	3,500	(2,000)	-57.14%
Invasives- Zebra Mussels	1,000	-	1,000	
Riparian Projects	1,000	-	2,500	
USGS Flood Warning Project	82,000	32,000	50,000	156.25%
Medina Lake Water Quality-USGS	-	10,000	10,000	-100.00%
USGS - Gauge - Medina - Total	10,200	10,200	-	0.00%
USGS Gauge - NW Bandera County	6,380	6,380	-	0.00%
GMA-9 / DFC Compliance	-	4,000	4,000	-100.00%
<b>Total Operating Expenses</b>	<b>275,930</b>	<b>231,860</b>	<b>44,070</b>	<b>19.01%</b>
<b>Total Expense</b>	<b>992,995</b>	<b>871,250</b>	<b>121,745</b>	<b>13.97%</b>
To / From Reserves	0.00	0.00		

  
 \_\_\_\_\_  
 President

  
 \_\_\_\_\_  
 Secretary/Treasurer

# Water District Tax Rate Rollback Worksheet

Entity Name: Bandera County River Authority Groundwater District

Date: 07/02/2018

<b>Maintenance and Operations (M&amp;O) Rate:</b>		
1.	2017 average appraised value of residence homestead	\$163,307
2.	2017 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$6,108
3.	2017 average taxable value of residence homestead (line 1 minus line 2)	\$157,199
4.	2017 adopted M&O tax rate (per \$100 of value) <span style="float: right;">x \$0.039280/\$100</span>	
5.	2017 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	\$61.75
6.	Percentage increase to the M&O taxes <span style="float: right;">x 8 %</span>	
7.	Highest M&O tax on average residence homestead with increase (multiply Line 5 by 1.08)	\$66.69
8.	2018 average appraised value of residence homestead	\$172,315
9.	2018 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$6,995
10.	2018 average taxable value of residence homestead (line 8 minus line 9)	\$165,320
11.	Highest 2018 M&O Tax Rate (line 7 divided by line 10, multiply by 100)	\$0.040339/\$100
12.	2018 Debt Tax Rate	\$0.000000/\$100
13.	2018 Contract Tax Rate	\$0.000000/\$100
14.	2018 Rollback Tax Rate (add lines 11, 12, and 13)	\$0.040339/\$100

This is the highest rate that the water district may adopt without triggering the rollback provisions in Water Code Section 49.236.

**Bandera County River Authority and Ground Water District  
Financial Management Report at 6-30-18**


<b>Total Funds - All Bank Accounts</b>	<b>458,591</b>
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<b>Cash Accounts</b>	
<b>Checking - Bandera Bank (See Funds Breakdown -Below)</b>	<b>458,086</b>
<b>Petty Cash</b>	<b>505</b>
<b>Total - Cash Accounts</b>	<b>458,591</b>

<b>Certificates of Deposit</b>	
	0
<b>Total - CD's</b>	0

<b>Funds Breakdown</b>	
<b>Flood Project Funds in BCRA Operating Account</b>	<b>55,000</b>
<b>Total - Non-Designated Funds</b>	<b>338,209</b>
<b>Total - Designated Funds (from list below)</b>	<b>65,382</b>
<b>Total - All Funds</b>	<b>458,591</b>

<b>Designated Funds Breakdown</b>	
<b>1. State Auditor</b>	<b>10,000</b>
<b>2. Well Monitoring and Water Availability</b>	<b>35,000</b>
<b>3. Scientific Studies</b>	<b>382</b>
<b>4. Building, Property Improvement &amp; Maintenance</b>	<b>20,000</b>
<b>Total</b>	<b>65,382</b>



Public Funds Investment Officer #1

Public Funds Investment Officer #2

**Bandera Co. River Auth. & Groundwater Dist.**  
**Profit & Loss Budget vs. Actual**  
October 2017 through June 2018

	<u>Oct '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Tax Revenue	793,009.21	843,500.00	-50,490.79	94.01%
Well Permits	12,375.00	12,000.00	375.00	103.13%
Interest Income	152.85	450.00	-297.15	33.97%
Water Quality Testing Fees	4,015.02	6,000.00	-1,984.98	66.92%
USGS Gauge Station (BEC) & (BC)	3,400.00	6,800.00	-3,400.00	50.0%
Miscellaneous Income	411.17	2,500.00	-2,088.83	16.45%
<b>Total Income</b>	<b>813,363.25</b>	<b>871,250.00</b>	<b>-57,886.75</b>	<b>93.36%</b>
<b>Gross Profit</b>	<b>813,363.25</b>	<b>871,250.00</b>	<b>-57,886.75</b>	<b>93.36%</b>
<b>Expense</b>				
<b>Payroll Expense</b>				
Staff Payroll (Wages)	263,684.68	355,000.00	-91,315.32	74.28%
University Internship	0.00	1,000.00	-1,000.00	0.0%
Employee Health Insurance	32,996.21	35,000.00	-2,003.79	94.28%
<b>Total Payroll Expense</b>	<b>296,680.89</b>	<b>391,000.00</b>	<b>-94,319.11</b>	<b>75.88%</b>
<b>Taxes and Fees</b>				
Appraisal District	17,209.16	21,820.00	-4,610.84	78.87%
Payroll Tax - Social Sec. & Med	20,840.67	28,500.00	-7,659.33	73.13%
State Unemployment - TWC	1,436.67	3,500.00	-2,063.33	41.05%
<b>Total Taxes and Fees</b>	<b>39,486.50</b>	<b>53,820.00</b>	<b>-14,333.50</b>	<b>73.37%</b>
<b>Insurance</b>	7,341.82	8,770.00	-1,428.18	83.72%
<b>Prof. Services</b>				
Auditor (Annual)	4,000.00	3,800.00	200.00	105.26%
Bookkeeper	8,005.00	10,500.00	-2,495.00	76.24%
Attorney	83,084.55	150,000.00	-66,915.45	55.39%
Legislative Lobbying	0.00	10,000.00	-10,000.00	0.0%
Technical Support - IT	6,625.00	11,500.00	-4,875.00	57.61%
<b>Total Prof. Services</b>	<b>101,714.55</b>	<b>185,800.00</b>	<b>-84,085.45</b>	<b>54.74%</b>
<b>Operating Expenses</b>				
Bldg-Property Improv. & Maint.	5,683.84	15,000.00	-9,316.16	37.89%
Medina Lake Annex Office (rent)	2,700.00	3,600.00	-900.00	75.0%
Computer Software & Supplies	3,038.58	5,000.00	-1,961.42	60.77%
Google Aps for Business	0.00	2,530.00	-2,530.00	0.0%
Contingencies	0.00	1,000.00	-1,000.00	0.0%
Dues, Fees & Subscriptions	5,048.79	4,500.00	548.79	112.2%
<b>Community Outreach</b>				
Education & Notices	493.40	5,500.00	-5,006.60	8.97%
Bandera, Medina ISD	5,000.00	5,000.00	0.00	100.0%
Public Relations	2,462.29	5,000.00	-2,537.71	49.25%
Texas A & M 4H Youth Water AMB	0.00	500.00	-500.00	0.0%
EYH - Training-Future Scientist	0.00	1,000.00	-1,000.00	0.0%
Flood Awareness Education	0.00	1,500.00	-1,500.00	0.0%
Medina River Clean Up	1,207.40	1,000.00	207.40	120.74%
<b>Total Community Outreach</b>	<b>9,163.09</b>	<b>19,500.00</b>	<b>-10,336.91</b>	<b>46.99%</b>

**Bandera Co. River Auth. & Groundwater Dist.**  
**Profit & Loss Budget vs. Actual**  
October 2017 through June 2018

	<u>Oct '17 - Jun 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Employee-Training,Cert.,Licens.	4,410.83	7,000.00	-2,589.17	63.01%
Travel, Conference, Meetings	12,723.50	17,000.00	-4,276.50	74.84%
Furniture	733.52	1,000.00	-266.48	73.35%
Maps & Records	0.00	400.00	-400.00	0.0%
Equipment & Supplies	9,676.81	17,000.00	-7,323.19	56.92%
Website	263.53	1,500.00	-1,236.47	17.57%
Office Supplies	4,658.60	5,500.00	-841.40	84.7%
Postage	430.61	750.00	-319.39	57.42%
<b>Utilities</b>				
Electric	1,249.87	0.00	1,249.87	100.0%
Water	885.56	0.00	885.56	100.0%
Telephone	9,018.32	0.00	9,018.32	100.0%
Internet	1,832.91	0.00	1,832.91	100.0%
Utilities - Other	487.82	16,000.00	-15,512.38	3.05%
<b>Total Utilities</b>	<b>13,474.28</b>	<b>16,000.00</b>	<b>-2,525.72</b>	<b>84.21%</b>
<b>Vehicle</b>				
Gas	3,517.37	0.00	3,517.37	100.0%
Repair & Maintenance	3,542.49	0.00	3,542.49	100.0%
Mileage reimbursement	2,325.67	0.00	2,325.67	100.0%
Vehicle - Other	0.00	15,000.00	-15,000.00	0.0%
<b>Total Vehicle</b>	<b>9,385.53</b>	<b>15,000.00</b>	<b>-5,614.47</b>	<b>62.57%</b>
Water Quality-Conserv. Projects	739.18	8,000.00	-7,260.82	9.24%
Clean River Program	5,357.88	8,000.00	-2,642.12	66.97%
Illegal Dumping-Litter Aabate	680.00	2,500.00	-1,820.00	27.2%
Water Test Supplies	4,563.32	9,000.00	-4,436.68	50.7%
Aquifer Monitoring Wells	17.80	1,500.00	-1,482.20	1.19%
Well Logging & Equipment	98.93	1,000.00	-901.07	9.89%
Well Plugging	1,314.21	2,500.00	-1,185.79	52.57%
ASR & Water Catchment Projects	0.00	1,000.00	-1,000.00	0.0%
Brush Control - Arundo Donax	385.52	3,500.00	-3,114.48	11.02%
Flood Awareness- Rainfall Prog.	957.02			
USGS Flood Warning Project	45,074.94	32,000.00	13,074.94	140.86%
Medina Lake Water Quality USGS	0.00	10,000.00	-10,000.00	0.0%
USGS - Gauge - Medina - Total	0.00	10,200.00	-10,200.00	0.0%
USGS Gauge - NW Bandera County	0.00	6,380.00	-6,380.00	0.0%
GMA-9 / DFC Compliance	1,056.71	4,000.00	-2,943.29	26.42%
<b>Total Operating Expenses</b>	<b>141,637.02</b>	<b>231,860.00</b>	<b>-90,222.98</b>	<b>61.09%</b>
<b>Total Expense</b>	<b>586,860.76</b>	<b>871,250.00</b>	<b>-284,389.22</b>	<b>67.36%</b>
<b>To / From Reserves</b>	<b>226,502.47</b>			

<b>Note: Flood Project Payments Due</b>	
2017 Commitment	25,000.00
2018 Commitment	45,000.00
<b>Total Due</b>	<b>70,000.00</b>

**Bandera Co. River Auth. & Groundwater Dist.**  
**Report of Revenues & Expenditures**  
 April through June 2018

Apr - Jun 18

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Tax Revenue	59,254.07
Well Permits	5,125.00
Interest Income	82.49
Water Quality Testing Fees	1,930.00
<b>Total Income</b>	<b>66,391.56</b>
<b>Gross Profit</b>	<b>66,391.56</b>
<b>Expense</b>	
<b>Payroll Expense</b>	
Staff Payroll (Wages)	90,584.44
Employee Health Insurance	11,340.55
<b>Total Payroll Expense</b>	<b>101,924.99</b>
<b>Taxes and Fees</b>	
Appraisal District	5,736.38
Payroll Tax - Social Sec. & Med	6,964.15
State Unemployment - TWC	109.71
<b>Total Taxes and Fees</b>	<b>12,810.24</b>
<b>Insurance</b>	<b>1,595.00</b>
<b>Prof. Services</b>	
Bookkeeper	2,730.00
Attorney	3,327.50
Technical Support - IT	1,875.00
<b>Total Prof. Services</b>	<b>7,932.50</b>
<b>Operating Expenses</b>	
Bldg-Property Improv. & Maint.	1,276.91
Computer Software & Supplies	445.78
Dues, Fees & Subscriptions	1,749.39
<b>Community Outreach</b>	
Education & Notices	374.08
Public Relations	525.00
Medina River Clean Up	707.40
<b>Total Community Outreach</b>	<b>1,606.46</b>
Employee-Training,Cert.,Licens.	2,516.72
Travel, Conference, Meetings	6,219.68
Equipment & Supplies	6,842.79
Website	263.53
Office Supplies	1,147.15
Postage	54.52
<b>Utilities</b>	
Electric	299.96
Water	223.70
Telephone	2,860.77
Internet	620.97
<b>Total Utilities</b>	<b>4,005.40</b>
<b>Vehicle</b>	
Gas	1,285.62
Repair & Maintenance	165.23
Mileage reimbursement	1,937.17
<b>Total Vehicle</b>	<b>3,388.02</b>



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Accrual Basis

**Bandera Co. River Auth. & Groundwater Dist.**

**Report of Revenues & Expenditures**

**April through June 2018**

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	Apr - Jun 18
Water Quality-Conserv. Projects	330.59
Clean River Program	1,766.25
Illegal Dumping-Litter Aabate	680.00
Water Test Supplies	2,510.92
Aquifer Monitoring Wells	17.80
Well Logging & Equipment	1.84
Flood Awareness- Rainfall Prog.	957.02
GMA-9 / DFC Compliance	1,056.71
<b>Total Operating Expenses</b>	<b>36,837.48</b>
<b>Total Expense</b>	<b>161,100.21</b>
<b>Net Ordinary Income</b>	<b>-94,708.65</b>
<b>Net Income</b>	<b>-94,708.65</b>

**Bandera Co. River Auth. & Groundwater Dist.**  
**Balance Sheet**  
**As of June 30, 2018**

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Jun 30, 18

**ASSETS**

<b>Current Assets</b>	
<b>Checking/Savings</b>	
Checking - Bandera Bank	458,086.06
<b>Petty Cash</b>	
Box #1 Petty Cash	425.00
Box #2 Change Box	80.00
<b>Total Petty Cash</b>	505.00
<b>Total Checking/Savings</b>	458,591.06
<b>Accounts Receivable</b>	
Accounts Receivable	105.02
<b>Total Accounts Receivable</b>	105.02
<b>Other Current Assets</b>	
Due from BCAD	2,303.12
Property Tax Receivable	31,050.96
<b>Total Other Current Assets</b>	33,354.08
<b>Total Current Assets</b>	492,050.16
<b>Fixed Assets</b>	
Building	154,874.87
Land	150,000.00
Monitoring Wells & Equipment	71,877.72
Vehicles	19,230.84
<b>Total Fixed Assets</b>	395,983.23
<b>TOTAL ASSETS</b>	<b>888,033.39</b>

**Bandera Co. River Auth. & Groundwater Dist.**  
**Balance Sheet**  
**As of June 30, 2018**

Jun 30, 18

<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	-152.00
<b>Total Accounts Payable</b>	-152.00
<b>Other Current Liabilities</b>	
2017 Flood Project Commitment	25,000.00
2018 Flood Project Commitment	45,000.00
USGS Flood Project Funding	55,000.00
Deferred Revenue	31,050.96
<b>Payroll Liabilities</b>	
Health Insurance Payable	488.04
<b>Total Payroll Liabilities</b>	488.04
<b>Payroll Liabilities</b>	84.00
<b>Total Other Current Liabilities</b>	156,623.00
<b>Total Current Liabilities</b>	156,471.00
<b>Total Liabilities</b>	156,471.00
<b>Equity</b>	
Investments in Capital Assets	394,904.13
Opening Bal Equity	237,471.77
Restricted Fund Equity	69,199.00
Retained Earnings	-198,514.98
Net Income	226,502.47
<b>Total Equity</b>	731,562.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>888,033.39</b>