

**Bandera County River Authority and Ground Water District  
Funds Report  
at June 30,2020**

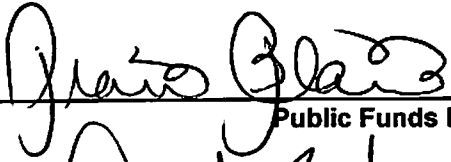

<b>Total Funds - All Bank Accounts</b>	<b>312,652</b>
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<b>Cash Accounts</b>	
BCRAGD Operating Account - Bandera Bank (See Funds Breakdown -Below)	236,349
Flood Project Checking - Texas Hill Country Bank	25
Petty Cash	200
<b>Total - Cash Accounts</b>	<b>236,574</b>

<b>Certificates of Deposit</b>	
CD # 51127 Hondo National Bank 6 Month CD Maturity Date - 8/06/20 1%	76,078
<b>Total - CD's</b>	<b>76,078</b>

<b>Funds Breakdown</b>	
Flood Project Funds In BCRAGD Operating Account	-
Flood Project Funds In THCB Flood Project Account	25
<b>Total - Non-Designated Funds</b>	<b>241,345</b>
<b>Total - Designated Funds (from list below)</b>	<b>71,282</b>
<b>Total - All Funds</b>	<b>312,652</b>

<b>Designated Funds Breakdown</b>	
1. State Auditor	10,000
2. Well Monitoring and Water Availability	35,000
3. Scientific Studies	382
4. Building, Property Improvement & Maintenance	25,900
<b>Total</b>	<b>71,282</b>

  
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 Public Funds Investment Officer #1  
  
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 Public Funds Investment Officer #2

**Bandera Co. River Auth. & Groundwater Dist.**  
**Profit & Loss Budget vs. Actual**  
October 2019 through June 2020

	<u>Oct '19 - Jun 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Tax Revenue	900,257.88	975,900.00	-75,642.12	92.25%
Well Permits	16,875.00	18,000.00	-1,125.00	93.75%
Interest Income	562.56	520.00	42.56	108.19%
Water Quality Testing Fees	2,625.00	6,000.00	-3,375.00	43.75%
USGS Gauge Station (BEC) & (BC)	6,800.00	6,800.00	0.00	100.0%
Miscellaneous Income	0.00	2,500.00	-2,500.00	0.0%
Flood Project Funding (From Reserves)	0.00	50,000.00	-50,000.00	0.0%
<b>Total Income</b>	<b>927,120.44</b>	<b>1,059,720.00</b>	<b>-132,599.56</b>	<b>87.49%</b>
<b>Gross Profit</b>	<b>927,120.44</b>	<b>1,059,720.00</b>	<b>-132,599.56</b>	<b>87.49%</b>
<b>Expense</b>				
<b>Payroll Expense</b>				
Wellness Stipend	2,520.00			
Staff Payroll (Wages)	380,164.92	495,000.00	-114,835.08	76.8%
University Internship	0.00	790.00	-790.00	0.0%
Employee Health Insurance	70,372.28	90,000.00	-19,627.72	78.19%
Retirement	10,358.56	14,000.00	-3,641.44	73.99%
<b>Total Payroll Expense</b>	<b>463,415.76</b>	<b>599,790.00</b>	<b>-136,374.24</b>	<b>77.26%</b>
<b>Taxes and Fees</b>				
Appraisal District	14,836.36	27,000.00	-12,163.64	54.95%
Payroll Tax - Social Sec. & Med	29,461.30	31,000.00	-1,538.70	95.04%
State Unemployment - TWC	2,822.01	4,000.00	-1,177.99	70.55%
<b>Total Taxes and Fees</b>	<b>47,119.67</b>	<b>62,000.00</b>	<b>-14,880.33</b>	<b>76.0%</b>
<b>Insurance</b>				
Auto Liability	1,971.76			
Errors and Omissions	711.48			
General Liability	270.48			
Property - Auto	1,773.80			
Property - Equipment	168.56			
Property Real & Personal	760.48			
Surety Bond	665.00			
Workers Comp	2,685.80			
Insurance - Other	0.00	11,000.00	-11,000.00	0.0%
<b>Total Insurance</b>	<b>9,007.36</b>	<b>11,000.00</b>	<b>-1,992.64</b>	<b>81.89%</b>
<b>Prof. Services</b>				
Auditor (Annual)	4,400.00	4,500.00	-100.00	97.78%
Bookkeeper	8,440.00	10,500.00	-2,060.00	80.38%
Attorney	27,850.92	70,000.00	-42,149.08	39.79%
Legislative Lobbying	18,400.00	10,000.00	8,400.00	184.0%
Technical Support - IT	12,820.00	12,000.00	820.00	106.83%
<b>Total Prof. Services</b>	<b>71,910.92</b>	<b>107,000.00</b>	<b>-35,089.08</b>	<b>67.21%</b>

**Bandera Co. River Auth. & Groundwater Dist.**  
**Profit & Loss Budget vs. Actual**  
October 2019 through June 2020

	<u>Oct '19 - Jun 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Operating Expenses</b>				
Bldg-Property Improv. & Maint.	10,034.13	20,000.00	-9,965.87	50.17%
Medina Lake Annex Office (rent)	3,600.00	3,600.00	0.00	100.0%
Computer Software & Supplies	2,400.71	5,000.00	-2,599.29	48.01%
Google Aps for Business	0.00	3,000.00	-3,000.00	0.0%
Contingencies	0.00	1,000.00	-1,000.00	0.0%
Dues, Fees & Subscriptions	7,877.50	10,000.00	-2,122.50	78.78%
<b>Community Outreach</b>				
Education & Notices	455.17	5,500.00	-5,044.83	8.28%
Bandera, Medina ISD	5,000.00	5,000.00	0.00	100.0%
Public Relations	1,737.19	5,000.00	-3,262.81	34.74%
Texas A & M 4H Youth Water AME	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	36.35	1,500.00	-1,463.65	2.42%
Medina River Clean Up	0.00	1,000.00	-1,000.00	0.0%
<b>Total Community Outreach</b>	<b>7,228.71</b>	<b>19,500.00</b>	<b>-12,271.29</b>	<b>37.07%</b>
Employee-Training,Cert.,Licens.	8,795.86	8,000.00	795.86	109.95%
Travel, Conference, Meetings	9,826.79	18,000.00	-8,173.21	54.59%
Furniture	0.00	1,000.00	-1,000.00	0.0%
Maps & Records	13.25			
Equipment & Supplies	6,660.93	17,500.00	-10,839.07	38.06%
Website	178.83			
Office Supplies	3,937.35	7,000.00	-3,062.65	56.25%
Postage	421.39	850.00	-428.61	49.58%
<b>Utilities</b>				
Electric	1,738.66			
Water	1,060.25			
Telephone	6,580.28			
Internet	2,232.63			
Utilities - Other	0.00	18,000.00	-18,000.00	0.0%
<b>Total Utilities</b>	<b>11,611.82</b>	<b>18,000.00</b>	<b>-6,388.18</b>	<b>64.51%</b>
<b>Vehicle</b>				
Gas	3,831.13			
Repair & Maintenance	1,344.15			
Mileage reimbursement	3,399.47			
Vehicle - Other	0.00	20,000.00	-20,000.00	0.0%
<b>Total Vehicle</b>	<b>8,574.75</b>	<b>20,000.00</b>	<b>-11,425.25</b>	<b>42.87%</b>
Water Quality-Conserv. Projects	1,939.69	8,000.00	-6,060.31	24.25%
Clean River Program	1,724.17	8,000.00	-6,275.83	21.55%
Illegal Dumping-Litter Aabate	420.03	1,000.00	-579.97	42.0%
Water Test Supplies	3,637.78	9,000.00	-5,362.22	40.42%
Aquifer Monitoring Wells	985.19	1,500.00	-514.81	65.68%

**Bandera Co. River Auth. & Groundwater Dist.**  
**Profit & Loss Budget vs. Actual**  
 October 2019 through June 2020

	<u>Oct '19 - Jun 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Well Logging & Equipment	66.98	1,000.00	-933.02	6.7%
Well Plugging	0.00	5,000.00	-5,000.00	0.0%
Brush Control - Arundo Donax	3,550.00	1,500.00	2,050.00	236.67%
Invasives - Zebra Mussels	126.71	1,000.00	-873.29	12.67%
Riparian Projects	50.00	1,000.00	-950.00	5.0%
USGS Flood Warning Project	75,000.00	50,000.00	25,000.00	150.0%
USGS - Gauge - Medina - Total	19,400.00	30,600.00	-11,200.00	63.4%
USGS Gauge - NW Bandera County	0.00	6,380.00	-6,380.00	0.0%
Joint Regional Planning	32.00			
GMA-9 / DFC Compliance	68.00	3,500.00	-3,432.00	1.94%
EYH - Training-Future Scientist	21.65			
<b>Total Operating Expenses</b>	<b>188,184.22</b>	<b>279,930.00</b>	<b>-91,745.78</b>	<b>67.23%</b>
<b>Total Expense</b>	<b>779,637.93</b>	<b>1,059,720.00</b>	<b>-280,082.07</b>	<b>73.57%</b>
<b>To / From Reserves</b>	<b>147,482.51</b>			

# 2020 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts BCRAGD

**440 FM 3240 Bandera, TX 78003**  
**830-796-7260**  
**<https://www.bcragd.org/>**

**Voter-Approval Tax Rate**

The voter-approval rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) rate that would impose no more than 1.08 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value 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.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Indicate type of water district:

- Low tax rate water district  
(Water Code Section 49.23601)
- Developing water district  
(Water Code Section 49.23603)
- Developed water district in a  
declared disaster area  
(Water Code Section 49.23602(d))

<b>1.</b>	<b>2019 average appraised value of residence homestead.<sup>1</sup></b>	\$175,127
<b>2.</b>	<b>2019 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions.<sup>2</sup></b>	- \$5,694
<b>3.</b>	<b>2019 average taxable value of residence homestead. Line 1 minus line 2.</b>	\$169,433
<b>4.</b>	<b>2019 adopted M&amp;O tax rate.</b>	\$0.042165/\$100
<b>5.</b>	<b>2019 M&amp;O tax on average residence homestead. Multiply line 3 by line 4, divide by \$100.</b>	\$71.44

1 Tex. Water Code § 49.236(a)(2)(C)

2 Tex. Water Code § 49.236(a)(2)(D)

## 2020 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts BCRAGD

### Voter-Approval Tax Rate (concluded)

6.	<b>Highest M&amp;O tax on average residence homestead with increase.</b> Multiply line 5 by 1.08. <sup>3</sup>	\$77.15
7.	<b>2020 average appraised value of residence homestead.</b>	\$177,160
8.	<b>2020 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	- \$5,292
9.	<b>2020 average taxable value of residence homestead.</b> Line 7 minus line 8.	\$171,868
10.	<b>Highest 2020 M&amp;O Tax Rate.</b> Line 6 divided by line 9, multiply by \$100. <sup>5</sup>	\$0.044889/\$100
11.	<b>2020 debt tax rate.</b>	\$0.000000/\$100
12.	<b>2020 contract tax rate.</b>	\$0.000000/\$100
13.	<b>2020 voter-approval tax rate.</b> Add lines 10, 11, and 12.	\$0.044889/\$100

3 Tex. Water Code § 49.23601(a)(3) and 49.23603(a)(3)

4 Tex. Water Code § 49.236(a)(2)(E)

5 Tex. Water Code § 49.23601(a)(3) and 49.23603(a)(3)

## 2020 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts BCRAGD

### Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

<b>14.</b>	<b>2019 average taxable value of residence homestead.</b> Enter the amount from line 3.	\$169,433
<b>15.</b>	<b>2019 adopted total tax rate.</b>	\$0.042165/\$100
<b>16.</b>	<b>2019 total tax on average residence homestead.</b> Multiply line 14 by line 15.	\$71.44
<b>17.</b>	<b>2020 highest amount of taxes per average residence homestead.</b> Multiply line 16 by 1.08.	\$77.16
<b>18.</b>	<b>2020 tax election tax rate.</b> Divide line 17 by line 9 and multiply by \$100.	\$0.044893/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the voter-approval tax rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code. <sup>6</sup>

**Print Here**

Gwenda Tschirhart

Printed Name of Water District Representative

**Sign Here**

Gwenda Tschirhart

Water District Representative

**Date**

July 27, 2020

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<sup>6</sup> Tex. Water Code § 49.23601, 49.23602(d), and 49.23603