

BCRAGD FY 2022 Budget

		Proposed Budget FYE 9/30/22	Budget FYE 9/30/21	Increase/ Decrease	Increase/ Decrease
Income					
	Tax Revenue	1,213,000	1,039,000	174,000	16.75%
	Well Permits	60,000	20,000	40,000	200.00%
	Interest Income	520	520	-	0.00%
	Water Quality Testing Fees	8,500	6,000	2,500	41.67%
	USGS Gauge Station (BEC) & (BC)	6,800	6,800	-	0.00%
	Miscellaneous Income	2,500	2,500	-	0.00%
	Monitor Well Funds from Contributing Partners	15,000			
	Flood Project Funds (From Contributing Partners)		40,000		
Total Income		1,306,320	1,114,820	191,500	17.18%
Expenses					
Payroll Expense					
	Staff Payroll (Wages)	678,000	513,350	164,650	32.07%
	Employee Health Insurance	110,000	92,000	18,000	19.57%
	Employee Retirement	24,000	16,500	7,500	45.45%
Total Payroll Expense		812,000	621,850	190,150	30.58%
Taxes & Fees					
	Appraisal District	28,000	27,000	1,000	3.70%
	Payroll Tax - Social Sec. & Med	53,000	31,000	22,000	70.97%
	State Unemployment - TWC	3,500	4,000	(500)	-12.50%
Total Taxes & Fees Expense		84,500	62,000	22,500	36.29%
Insurance					
	Auto Liability			-	
	Deductible			-	
	Errors and Omissions			-	
	General Liability			-	
	Property - Auto			-	
	Property - Equipment			-	
	Property - Building			-	
	Property Real & Personal			-	
	Surety Bond			-	
	Workers Comp			-	
Total Insurance Expense		11,000	11,000	-	0.00%
Prof. Services					
	State Auditor	10,000		(10,000)	
	Auditor (Annual)	4,800	4,500	300	6.67%
	Bookkeeper	10,500	10,500	-	0.00%
	Attorney/Legal	70,000	70,000	-	0.00%
	Legislative Lobbying	25,500	25,500	-	0.00%

	Technical Support - IT	12,000	12,000	-	0.00%
Total Prof. Services Expense		132,800	122,500	10,300	8.41%
Operating Expenses					
	Bldg-Property Improv. & Maint.	20,000	20,000	-	0.00%
	Medina Lake Annex Office (rent)	9,600	3,600	6,000	166.67%
	Computer Software & Supplies	5,000	5,000	-	0.00%
	Google Aps For Business	3,000	3,000	-	0.00%
	Contingencies	1,000	1,000	-	0.00%
	Dues, Fees & Subscriptions	3,000	3,000	-	0.00%
	Office Security	8,000	8,000	-	0.00%
	Employee-Training, Cert.,Licens.	8,000	8,000	-	0.00%
	Travel, Conference, Meetings	10,000	15,000	(5,000)	-33.33%
	Election	-	-	-	0.00%
	Furniture	2,590	1,000	1,590	159.00%
	Equipment & Supplies	17,500	17,500	-	0.00%
	Website	5,000	5,000	-	0.00%
	Office Supplies	7,000	7,000	-	0.00%
	Postage	850	850	-	0.00%
	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	1,000	-	0.00%
	Water Test Supplies	9,000	9,000	-	0.00%
	Aquifer Monitoring	19,000	1,500	17,500	1166.67%
	Well Logging & Equipment	1,000	1,000	-	0.00%
	Well Plugging	1,500	5,000	(3,500)	-70.00%
	ASR & Water Catchment Projects	2,500	-	2,500	0.00%
	Brush Control - Arundo Donax	5,000	5,000	-	0.00%
	Invasives- Zebra Mussels	1,000	1,000	-	0.00%
	Riparian Projects	1,000	1,000	-	0.00%
	USGS Flood Warning Project		40,000	(40,000)	-100.00%
	Medina Lake Surface Water Groundwater interaction	2,500			
	Medina Lake Water Quality-USGS	-	16,650	(16,650)	0.00%
	USGS - Gauges - Total	30,600	30,600	-	0.00%
	USGS Gauge - NW Bandera County	6,380	6,380	-	0.00%
	GMA-9 / DFC Compliance	5,000	3,500	1,500	42.86%
Total Operating Expenses		202,020	235,580	(33,560)	-14.25%

Community Outreach & Education					
	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)	-100.00%
	Training Our Future Scientists	1,000	1,000	-	0.00%
	Flood Awareness Education	1,500	1,500	-	0.00%
	Texas Water Foundation	3,000	3,000	-	
	Medina River Clean Up	1,000	1,000	-	0.00%
Total Community Outreach Expense		22,000	22,500	(500)	-2.22%
Utilities					
	Electric			-	
	Water			-	
	Telephone			-	
	Internet			-	
	Utilities - Other		18,000	(18,000)	-100.00%
Total Utilities Expense		20,000	18,000	2,000	11.11%
Vehicle		22,000			
	Gas			-	
	Repair & Maintenance			-	
	Mileage reimbursement			-	
	Vehicle - Other			-	
	Vehicle Replacement	-		-	
Total Vehicle Expense		22,000	20,000	2,000	10.00%
Total Expense		1,306,320	1,113,430	192,890	17.32%
To / From Reserves		0.00			

***No Outstanding Debt Obligations**

***Estimated Tax Rate: \$0.045016/\$100**

*** Adopted __9/9/2021__**

2021 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))

1.	2020 average appraised value of residence homestead.¹	\$176,837
2.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	- \$5,305
3.	2020 average taxable value of residence homestead. Line 1 minus line 2.	\$171,532
4.	2020 adopted M&O tax rate.	\$0.044890/\$100
5.	2020 M&O tax on average residence homestead. Multiply line 3 by line 4, divide by \$100.	\$77.00

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

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Voter-Approval Tax Rate (concluded)

6.	Highest M&O tax on average residence homestead with increase. Multiply line 5 by 1.08.³	\$83.16
7.	2021 average appraised value of residence homestead.	\$210,159
8.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions.⁴	- \$25,503
9.	2021 average taxable value of residence homestead. Line 7 minus line 8.	\$184,656
10.	Highest 2021 M&O Tax Rate. Line 6 divided by line 9, multiply by \$100.⁵	\$0.045035/\$100
11.	2021 debt tax rate.	\$0.000000/\$100
12.	2021 contract tax rate.	\$0.000000/\$100
13.	2021 voter-approval tax rate. Add lines 10, 11, and 12.	\$0.045035/\$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)

2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

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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.

14.	2020 average taxable value of residence homestead. Enter the amount from line 3.	\$171,532
15.	2020 adopted total tax rate.	\$0.044890/\$100
16.	2020 total tax on average residence homestead. Multiply line 14 by line 15.	\$77.00
17.	2021 highest amount of taxes per average residence homestead. Multiply line 16 by 1.08.	\$83.16
18.	2021 tax election tax rate. Divide line 17 by line 9 and multiply by \$100.	\$0.045035/\$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.⁶

Print Here

.....
Printed Name of Water District Representative

Sign Here

.....
Water District Representative

Date

.....

⁶ Tex. Water Code § 49.23601, 49.23602(d), and 49.23603

Bandera Co. River Auth. & Groundwater Dist.
Profit & Loss Budget vs. Actual
October 1, 2020 through September 7, 2021

	Oct 1, '20 - Sep 7, 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Penalty and Interest	0.00	0.00	0.00	0.0%
Tax Revenue	1,039,996.89	1,039,000.00	996.89	100.1%
Well Permits	49,160.00	20,000.00	29,160.00	245.8%
Interest Income	512.41	520.00	-7.59	98.54%
Water Quality Testing Fees	4,230.00	6,000.00	-1,770.00	70.5%
USGS Gauge Station (BEC) & (BC)	6,800.00	6,800.00	0.00	100.0%
Flood Project Funding-Partners	0.00	40,000.00	-40,000.00	0.0%
Miscellaneous Income	20,526.01	2,500.00	18,026.01	821.04%
Non Compliance Penalties	0.00	0.00	0.00	0.0%
Total Income	1,121,225.31	1,114,820.00	6,405.31	100.58%
Cost of Goods Sold				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	1,121,225.31	1,114,820.00	6,405.31	100.58%
Expense				
Voided Check	0.00	0.00	0.00	0.0%
Payroll Expense				
Wellness Stipend	4,680.00	0.00	4,680.00	100.0%
Staff Payroll (Wages)	486,836.41	513,350.00	-26,513.59	94.84%
Temporary Staff Payroll (Wages)	0.00	0.00	0.00	0.0%
University Internship	0.00	0.00	0.00	0.0%
Employee Health Insurance	96,536.97	92,000.00	4,536.97	104.93%
Retirement	13,503.92	16,500.00	-2,996.08	81.84%
Payroll Expense - Other	0.00	0.00	0.00	0.0%
Total Payroll Expense	601,557.30	621,850.00	-20,292.70	96.74%
Taxes and Fees				
Tax Collection	0.00	0.00	0.00	0.0%
Appraisal District	22,896.15	27,000.00	-4,103.85	84.8%
Payroll Tax - Social Sec. & Med	37,721.71	31,000.00	6,721.71	121.68%
State Unemployment - TWC	2,646.36	4,000.00	-1,353.64	66.16%
Taxes and Fees - Other	0.00	0.00	0.00	0.0%
Total Taxes and Fees	63,264.22	62,000.00	1,264.22	102.04%
Insurance				
Auto Liability	1,659.14	0.00	1,659.14	100.0%
Deductible	0.00	0.00	0.00	0.0%
Errors and Omissions	678.16	0.00	678.16	100.0%
General Liability	234.22	0.00	234.22	100.0%
Property - Auto	1,837.50	0.00	1,837.50	100.0%
Property - Equipment	168.56	0.00	168.56	100.0%
Property - Building	0.00	0.00	0.00	0.0%
Property Real & Personal	777.14	0.00	777.14	100.0%
Surety Bond	685.79	0.00	685.79	100.0%
Workers Comp	2,161.16	0.00	2,161.16	100.0%
Insurance - Other	0.00	11,000.00	-11,000.00	0.0%
Total Insurance	8,201.67	11,000.00	-2,798.33	74.56%
Prof. Services				
Contested Case Examiner	0.00	0.00	0.00	0.0%

Bandera Co. River Auth. & Groundwater Dist.
Profit & Loss Budget vs. Actual
October 1, 2020 through September 7, 2021

	Oct 1, '20 - Sep 7, 21	Budget	\$ Over Budget	% of Budget
State Auditor	0.00	0.00	0.00	0.0%
Auditor (Annual)	4,600.00	4,500.00	100.00	102.22%
Bookkeeper	12,956.49	10,500.00	2,456.49	123.4%
Attorney	29,619.62	70,000.00	-40,380.38	42.31%
Scientific Consulting	0.00	0.00	0.00	0.0%
Legislative Lobbying	25,500.00	25,500.00	0.00	100.0%
Technical Support - IT	9,357.00	12,000.00	-2,643.00	77.98%
Prof. Services - Other	0.00	0.00	0.00	0.0%
Total Prof. Services	82,033.11	122,500.00	-40,466.89	66.97%
Operating Expenses				
Bldg-Property Improv. & Maint.	31,027.42	20,000.00	11,027.42	155.14%
Medina Lake Annex Office (rent)	6,600.00	3,600.00	3,000.00	183.33%
Cleaning	0.00	0.00	0.00	0.0%
Computer Software & Supplies	5,602.44	5,000.00	602.44	112.05%
Google Apps for Business	3,333.28	3,000.00	333.28	111.11%
Microsoft Exchange	0.00	0.00	0.00	0.0%
Contingencies	0.00	1,000.00	-1,000.00	0.0%
Dues, Fees & Subscriptions	3,000.00	3,000.00	0.00	100.0%
Office Security	7,095.00	8,000.00	-905.00	88.69%
Employee-Training,Cert.,Licens.	6,237.40	8,000.00	-1,762.60	77.97%
Travel, Conference, Meetings	1,259.15	15,000.00	-13,740.85	8.39%
Election	0.00	0.00	0.00	0.0%
Furniture	576.95	1,000.00	-423.05	57.7%
Maps & Records	0.00	0.00	0.00	0.0%
Equipment & Supplies	7,890.11	17,500.00	-9,609.89	45.09%
Website	357.66	5,000.00	-4,642.34	7.15%
Office Supplies	3,937.58	7,000.00	-3,062.42	56.25%
Postage	656.70	850.00	-193.30	77.26%
Utilities				
Electric	2,024.78	0.00	2,024.78	100.0%
Water	1,326.60	0.00	1,326.60	100.0%
Telephone	8,561.25	0.00	8,561.25	100.0%
Internet	2,732.62	0.00	2,732.62	100.0%
Utilities - Other	0.00	18,000.00	-18,000.00	0.0%
Total Utilities	14,645.25	18,000.00	-3,354.75	81.36%
Vehicle				
Gas	4,216.87	0.00	4,216.87	100.0%
Repair & Maintenance	16,825.68	0.00	16,825.68	100.0%
Mileage reimbursement	2,194.11	0.00	2,194.11	100.0%
Vehicle - Other	0.00	21,390.00	-21,390.00	0.0%
Total Vehicle	23,236.66	21,390.00	1,846.66	108.63%
Water Quality-Conserv. Projects	1,063.79	8,000.00	-6,936.21	13.3%
Clean River Program	3,182.17	8,000.00	-4,817.83	39.78%
Illegal Dumping-Litter Aabate	0.00	1,000.00	-1,000.00	0.0%
Water Test Supplies	4,347.36	9,000.00	-4,652.64	48.3%
Aquifer Monitoring Wells	1,502.37	1,500.00	2.37	100.16%
Well Logging & Equipment	5,477.09	1,000.00	4,477.09	547.71%
Well Plugging	1,975.00	5,000.00	-3,025.00	39.5%
ASR & Water Catchment Projects	0.00	0.00	0.00	0.0%

Bandera Co. River Auth. & Groundwater Dist.
Profit & Loss Budget vs. Actual
October 1, 2020 through September 7, 2021

	Oct 1, '20 - Sep 7, 21	Budget	\$ Over Budget	% of Budget
Emerg. Drought Relief Projects	0.00	0.00	0.00	0.0%
Brush Control - Arundo Donax	3,500.00	5,000.00	-1,500.00	70.0%
Invasives - Zebra Mussels	109.98	1,000.00	-890.02	11.0%
Riparian Projects	0.00	1,000.00	-1,000.00	0.0%
ARC - GIS	1,200.00	0.00	1,200.00	100.0%
Flood Awareness- Rainfall Prog.	209.93	0.00	209.93	100.0%
USGS Flood Warning Project	11,820.00	40,000.00	-28,180.00	29.55%
Medina Lake Water Quality USGS	0.00	16,650.00	-16,650.00	0.0%
USGS - Gauge Total	40,300.00	30,600.00	9,700.00	131.7%
USGS Gauge - NW Bandera County	6,380.00	6,380.00	0.00	100.0%
Joint Regional Planning	0.00	0.00	0.00	0.0%
GMA-9 / DFC Compliance	390.00	3,500.00	-3,110.00	11.14%
GSA - BBASC Invinonmental Flows	0.00	0.00	0.00	0.0%
Vehicle Purchase / Replacement	25,924.25	0.00	25,924.25	100.0%
EYH - Training-Future Scientist	0.00	0.00	0.00	0.0%
Water Craft Purchase	0.00	0.00	0.00	0.0%
Operating Expenses - Other	0.00	0.00	0.00	0.0%
Total Operating Expenses	222,837.54	274,970.00	-52,132.46	81.04%
Payroll Expenses - Do Not Use	420.35	0.00	420.35	100.0%
*Reconciliation Discrepancies	0.05	0.00	0.05	100.0%
Community Outreach				
Education & Notices	6,343.58	5,500.00	843.58	115.34%
Bandera, Medina, Utopia, ISD	0.00	5,000.00	-5,000.00	0.0%
Public Relations	1,170.59	5,000.00	-3,829.41	23.41%
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%
Texas Water Foundation	3,000.00	3,000.00	0.00	100.0%
Medina River Clean Up	0.00	1,000.00	-1,000.00	0.0%
Community Outreach - Other	0.00	0.00	0.00	0.0%
Total Community Outreach	10,514.17	22,500.00	-11,985.83	46.73%
Total Expense	988,828.41	1,114,820.00	-125,991.59	88.7%
Net Ordinary Income	132,396.90	0.00	132,396.90	100.0%