

# BCRAGD FY 2024 Budget Proposal

						Increase/ Proposed 2024   Budget FY 2023   Decrease		
Ordinary Income/Expense								
Income								
Tax Revenue						\$ 1,496,655	\$ 1,350,000	11%
Well Permits						\$ 65,000	\$ 94,500	-31%
Interest Income						\$ 1,000	\$ 750	33%
Water Qualtiy Testing Fees						\$ 5,000	\$ 8,500	-41%
USGS Gauge Station (BEC) & (BC)						\$ 6,800	\$ 6,800	0%
Miscellaneous Income						\$ 2,500	\$ 2,500	0%
Designated Funds Well Monitoring a						\$ 30,000	\$ -	
Total Income						\$ 1,606,955	\$ 1,463,050	10%
Gross Profit								
Expense								
Payroll Expense								
Staff Payroll (Wages)						\$ 758,755	\$ 733,600	3%
Employee Health Insurance						\$ 155,000	\$ 140,000	11%
Retirement						\$ 32,400	\$ 30,000	8%
Total Payroll Expense						\$ 946,155	\$ 903,600	5%
Taxes and Fees								
Appraisal District						\$ 30,000	\$ 30,000	0%
Payroll Tax - Social Sec. & Med						\$ 66,000	\$ 66,000	0%
State Unemployment - TWC						\$ 4,000	\$ 4,000	0%
Total Taxes and Fees						\$ 100,000	\$ 100,000	0%
Insurance								
Auto Liability								
Errors and Ommissions								
General Liability								
Property - Equipment								
Property - Auto								
Property - Building								
Property Real & Personal								
Surety Bond								
Workers Comp								
Total Insurance						\$ 11,000	\$ 11,000	0%
Prof. Services								
State Auditor							\$ 10,000	
Auditor (Annual)						\$ 5,000	\$ 5,000	0%
Bookkeeper						\$ 10,500	\$ 10,500	0%
Attorney / Legal						\$ 75,000	\$ 70,000	7%
Legislative Lobbying						\$ 30,000	\$ 25,500	18%
Technical Support - IT						\$ 16,000	\$ 15,000	7%
Technical Consulting						\$ 15,000	\$ -	
Total Prof. Services						\$ 151,500	\$ 136,000	11%

				Operating Expenses			
				Bldg-Property Improv. & Maint.	\$ 20,000	\$ 20,000	0%
				Medina Lake Annex Office (rent)	\$ 9,600	\$ 9,600	0%
				Computer Software & Supplies	\$ 10,000	\$ 13,000	-23%
				Google Aps for Business	\$ 3,000	\$ 3,000	0%
				ARC - GIS	\$ 5,000	\$ 1,000	400%
				Dues, Fees & Subscriptions	\$ 6,000	\$ 5,000	20%
				Office Security	\$ 8,000	\$ 8,000	0%
				Election	\$ -	\$ 10,000	-100%
				Employee-Training,Cert.,Licens.	\$ 10,000	\$ 8,000	25%
				Travel, Conference, Meetings	\$ 20,000	\$ 15,000	33%
				Furniture	\$ -	\$ 3,000	-100%
				Equipment & Supplies	\$ 30,000	\$ 30,000	0%
				Website	\$ 5,000	\$ 5,000	0%
				Office Supplies	\$ 12,000	\$ 8,500	41%
				Postage	\$ 1,500	\$ 850	76%
				Water Quality-Conserv. Projects	\$ 9,000	\$ 9,000	0%
				Clean River Program	\$ 9,000	\$ 9,000	0%
				Illegal Dumping-Litter Aabate	\$ 1,000	\$ 1,000	0%
				Water Test Supplies	\$ 10,000	\$ 10,000	0%
				Aquifer Monitoring Wells	\$ 40,000	\$ 7,500	433%
				Well Logging & Equipment	\$ 1,500	\$ 1,500	0%
				Well Plugging	\$ 2,500	\$ 1,500	67%
				ASR & Water Catchment Projects	\$ 500	\$ 1,000	-50%
				Brush Control (e.g., Arundo Donax)	\$ 5,000	\$ 5,000	0%
				Invasives (e.g., Zebra Mussels)	\$ 1,000	\$ 1,000	0%
				Riparian Projects	\$ 1,000	\$ 1,000	0%
				USGS - Gauge Total	\$ 63,200	\$ 55,000	15%
				GMA-9 / DFC Compliance	\$ 5,000	\$ 5,000	0
				Total Operating Expenses	\$ 288,800	\$ 247,450	17%
				Community Outreach			
				Education & Notices	\$ 5,500	\$ 5,500	0%
				Bandera, Medina, Utopia, ISD	\$ 5,000	\$ 5,000	0%
				Public Relations	\$ 4,000	\$ 5,000	-20%
				EYH - Training-Future Scientist	\$ 1,000	\$ 1,000	0%
				Flood Awareness and Rainfall Pro	\$ 2,500	\$ -	
				Flood Awareness Education	\$ -	\$ 1,500	-100%
				Texas Water Foundation	\$ 5,000	\$ 3,500	43%
				Medina River Clean Up	\$ 1,500	\$ 1,500	0%
				Internship	\$ 10,000	\$ -	
				Total Community Outreach	\$ 34,500	\$ 23,000	50%
				Utilities			
				Electric			
				Internet			
				Telephone			
				Water			
				Utilities - Other	\$ 20,000	\$ 20,000	0%

					Total Utilities	\$ 20,000	\$ 20,000	0%
					Vehicle Expenses			
					Gas			
					Mileage reimbursement			
					Repair & Maintenance			
					Vehicle Loan Interest	\$ -		
					Vehicle Loan Payment	\$ 24,636	\$ -	
					Total Vehicle Expenses	\$ 55,000	\$ 20,000	175%
					Total Expense	\$ 1,606,955	\$ 1,461,050	10%
					Income	\$ 1,606,955	\$ 1,463,050	10%
					Balance	\$ (0)	\$ 2,000	
					To / From Reserves	\$ 30,000		
					*No Outstanding Debt Obligations			
					*Estimated Tax Rate: \$0.040642/\$100			
					* Adopted MONTH, YEAR			

# 2023 Water District Voter-Approval Tax Rate

Form 50-858

## Worksheet for Low Tax Rate and Developing Districts

Water District Name

Phone (area code and number)

Water District's Address, City, State, ZIP Code

Water District's Website Address

**GENERAL INFORMATION:** The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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))

### SECTION 1: Voter-Approval Tax Rate

The voter-approval tax 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) tax 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.

Line	Worksheet	Amount/Rate
1.	<b>2022 average appraised value of residence homestead.</b> <sup>1</sup>	\$ _____
2.	<b>2022 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	\$ _____
3.	<b>2022 average taxable value of residence homestead.</b> Line 1 minus Line 2.	\$ _____
4.	<b>2022 adopted M&amp;O tax rate.</b>	\$ _____ / \$100
5.	<b>2022 M&amp;O tax on average residence homestead.</b> Multiply Line 3 by Line 4, divide by \$100.	\$ _____
6.	<b>Highest M&amp;O tax on average residence homestead with increase.</b> Multiply Line 5 by 1.08. <sup>3</sup>	\$ _____
7.	<b>2023 average appraised value of residence homestead.</b>	\$ _____
8.	<b>2023 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	\$ _____
9.	<b>2023 average taxable value of residence homestead.</b> Line 7 minus Line 8.	\$ _____
10.	<b>Highest 2023 M&amp;O tax rate.</b> Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	\$ _____ / \$100
11.	<b>2023 debt tax rate.</b>	\$ _____ / \$100
12.	<b>2023 contract tax rate.</b>	\$ _____ / \$100
13.	<b>2023 voter-approval tax rate.</b> Add lines 10, 11 and 12.	\$ _____ / \$100

<sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)

<sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)

<sup>3</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

<sup>4</sup> Tex. Water Code § 49.236(a)(2)(E)

<sup>5</sup> Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

**SECTION 2: 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. <sup>7</sup>

Line	Worksheet	Amount/Rate
14.	<b>2022 average taxable value of residence homestead.</b> Enter the amount from Line 3.	\$ _____
15.	<b>2022 adopted total tax rate.</b>	\$ _____ /\$100
16.	<b>2022 total tax on average residence homestead.</b> Multiply Line 14 by Line 15, divide by \$100.	\$ _____
17.	<b>2023 highest amount of taxes per average residence homestead.</b> Multiply Line 16 by 1.08.	\$ _____
18.	<b>2023 tax election tax rate.</b> Divide Line 17 by Line 9 and multiply by \$100.	\$ _____ /\$100

**SECTION 3: 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** ➡

\_\_\_\_\_  
Printed Name of Water District Representative

**sign  
here** ➡

\_\_\_\_\_  
Water District Representative

\_\_\_\_\_  
Date

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

**Bandera County River Authority and Groundwater District  
Funds Report  
At June 30, 2023**

<b>Total Funds - All Bank Accounts</b>	<b>534,047</b>
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<b>Cash Accounts</b>	
<b>BCRAGD Operating Account - Bandera Bank</b> (See Funds Breakdown -Below)	<b>456,976</b>
<b>Flood Project Checking - Texas Partner's Bank</b>	<b>-</b>
<b>Petty Cash</b>	<b>200</b>
<b>Total - Cash Accounts</b>	<b>457,176</b>

<b>Certificates of Deposit</b>	
<b>CD # 51127 TXN Bank</b>	<b>76,871</b>
<b>Total - CD's</b>	<b>76,871</b>

<b>Funds Breakdown</b>	
<b>Flood Project Funds In BCRAGD Operating Account</b>	<b>-</b>
<b>Flood Project Funds In THCB Flood Project Account</b>	<b>-</b>
<b>Total - Non-Designated Funds</b>	<b>462,765</b>
<b>Total - Designated Funds (from list below)</b>	<b>71,282</b>
<b>Total - All Funds</b>	<b>534,047</b>

<b>Designated Funds Breakdown</b>	
<b>1. Vehicle Expense</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>25,900</b>
<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 2022 through August 2023

	Oct '22 - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Tax Revenue	1,340,844.04	1,350,000.00	-9,155.96	99.32%
Well Permits	104,000.00	94,500.00	9,500.00	110.05%
Interest Income	1,091.68	750.00	341.68	145.58%
Water Quality Testing Fees	3,526.00	8,500.00	-4,974.00	41.48%
USGS Gauge Station (BEC) & (BC)	6,800.00	6,800.00	0.00	100.0%
Miscellaneous Income	5,023.61	2,500.00	2,523.61	200.94%
<b>Total Income</b>	<b>1,481,285.33</b>	<b>1,463,050.00</b>	<b>-1,764.67</b>	<b>99.88%</b>
<b>Gross Profit</b>	<b>1,481,285.33</b>	<b>1,463,050.00</b>	<b>-1,764.67</b>	<b>99.88%</b>
<b>Expense</b>				
<b>Payroll Expense</b>				
Staff Payroll (Wages)	689,850.94	733,600.00	-43,749.06	94.04%
Employee Health Insurance	166,867.00	140,000.00	26,867.00	119.19%
Retirement	20,511.08	30,000.00	-9,488.92	68.37%
<b>Total Payroll Expense</b>	<b>877,229.02</b>	<b>903,600.00</b>	<b>-26,370.98</b>	<b>97.08%</b>
<b>Taxes and Fees</b>				
Appraisal District	27,620.01	30,000.00	-2,379.99	92.07%
Payroll Tax - Social Sec. & Med	55,987.00	66,000.00	-10,013.00	84.83%
State Unemployment - TWC	167.69	4,000.00	-3,832.31	4.19%
<b>Total Taxes and Fees</b>	<b>83,774.70</b>	<b>100,000.00</b>	<b>-16,225.30</b>	<b>83.78%</b>
<b>Insurance</b>				
Auto Liability	1,119.16	0.00	1,119.16	100.0%
Deductible	0.00	0.00	0.00	0.0%
Errors and Omissions	1,327.90	0.00	1,327.90	100.0%
General Liability	292.04	0.00	292.04	100.0%
Property - Equipment	84.28	0.00	84.28	100.0%
Property - Auto	1,403.38	0.00	1,403.38	100.0%
Property - Building	0.00	0.00	0.00	0.0%
Property Real & Personal	1,008.42	0.00	1,008.42	100.0%
Surety Bond	794.78	0.00	794.78	100.0%
Workers Comp	3,282.76	0.00	3,282.76	100.0%
Insurance - Other	0.00	11,000.00	-11,000.00	0.0%
<b>Total Insurance</b>	<b>9,312.70</b>	<b>11,000.00</b>	<b>-1,687.30</b>	<b>84.66%</b>
<b>Prof. Services</b>				
Auditor (Annual)	5,400.00	5,000.00	400.00	108.0%
Bookkeeper	8,190.00	10,500.00	-2,310.00	78.0%
Attorney / Legal	97,868.32	70,000.00	27,868.32	139.53%
Legislative Lobbying	30,100.00	25,500.00	4,600.00	118.04%
Technical Support - IT	11,678.00	15,000.00	-3,322.00	77.85%
<b>Total Prof. Services</b>	<b>153,036.32</b>	<b>126,000.00</b>	<b>27,036.32</b>	<b>121.46%</b>
<b>Operating Expenses</b>				
Bldg-Property Improv. & Maint.	9,188.45	20,000.00	-10,811.55	45.93%
Medina Lake Annex Office (rent)	9,800.00	9,800.00	0.00	100.0%
Computer Software & Supplies	7,578.29	13,000.00	-5,421.71	58.3%
Google Ads for Business	2,277.49	3,000.00	-722.51	75.92%
Contingencies	0.00	1,000.00	-1,000.00	0.0%
Dues, Fees & Subscriptions	4,800.35	5,000.00	-199.65	96.01%
Office Security	7,095.00	8,000.00	-905.00	88.69%
Employee-Training,Cert.,Licens.	7,374.61	8,000.00	-625.39	92.18%
Travel, Conference, Meetings	13,774.12	15,000.00	-1,225.88	91.83%

**Bandera Co. River Auth. & Groundwater Dist.**  
**Profit & Loss Budget vs. Actual**  
**October 2022 through August 2023**

	Oct '22 - Aug 23	Budget	\$ Over Budget	% of Budget
Election	0.00	10,000.00	-10,000.00	0.0%
Furniture	0.00	3,000.00	-3,000.00	0.0%
Equipment & Supplies	26,886.33	30,000.00	-3,313.67	88.85%
Website	503.31	5,000.00	-4,496.69	10.07%
Office Supplies	6,529.27	8,500.00	-1,970.73	76.82%
Postage	718.58	850.00	-131.42	84.54%
Water Quality-Conserv. Projects	1,238.86	9,000.00	-7,761.14	13.77%
Clean River Program	2,130.38	9,000.00	-6,869.62	23.67%
Illegal Dumping-Litter Asbate	96.90	1,000.00	-903.10	9.69%
Water Test Supplies	6,280.91	10,000.00	-3,719.09	62.81%
Aquifer Monitoring Wells	0.00	7,500.00	-7,500.00	0.0%
Well Logging & Equipment	0.00	1,500.00	-1,500.00	0.0%
Well Plugging	0.00	1,500.00	-1,500.00	0.0%
ASR & Water Catchment Projects	0.00	1,000.00	-1,000.00	0.0%
Brush Control - Arundo Donax	0.00	5,000.00	-5,000.00	0.0%
Invesives - Zebra Mussels	0.00	1,000.00	-1,000.00	0.0%
Riparian Projects	288.03	1,000.00	-711.97	28.8%
USGS - Gauge Total	41,300.00	55,000.00	-13,700.00	75.09%
USGS Gauge - NW Bandera County	0.00	0.00	0.00	0.0%
GMA-9 / DFC Compliance	169.17	5,000.00	-4,830.83	3.38%
Utilities				
Electric	2,362.38	0.00	2,362.38	100.0%
Internet	2,122.92	0.00	2,122.92	100.0%
Telephone	7,376.50	0.00	7,376.50	100.0%
Water	2,879.97	0.00	2,879.97	100.0%
Utilities - Other	0.00	20,000.00	-20,000.00	0.0%
Total Utilities	14,741.77	20,000.00	-5,258.23	73.71%
Vehicle Expenses				
Gas	5,793.02	0.00	5,793.02	100.0%
Mileage reimbursement	3,860.67	0.00	3,860.67	100.0%
Repair & Maintenance	2,369.67	0.00	2,369.67	100.0%
Vehicle Loan Interest	4,070.54			
Vehicle Principal Payments	12,345.00			
Vehicle Expenses - Other	0.00	30,000.00	-30,000.00	0.0%
Total Vehicle Expenses	28,438.90	30,000.00	-1,561.10	94.8%
Vehicle Purchase / Replacement	0.00	0.00	0.00	0.0%
Total Operating Expenses	190,808.72	297,450.00	-106,641.28	64.15%
Community Outreach				
Education & Notices	2,412.08	5,500.00	-3,087.92	43.86%
Bandera, Medina, Utopia, ISD	5,000.00	5,000.00	0.00	100.0%
Public Relations	1,639.21	5,000.00	-3,360.79	32.78%
EYH - Training-Future Scientist	43.47	1,000.00	-956.53	4.35%
Flood Awareness Education	0.00	1,500.00	-1,500.00	0.0%
Texas Water Foundation	1,000.00	3,500.00	-2,500.00	28.57%
Medina River Clean Up	0.00	1,500.00	-1,500.00	0.0%
Community Outreach - Other	135.84			
Total Community Outreach	10,230.60	23,000.00	-12,769.40	44.48%
Total Expense	1,324,392.06	1,461,050.00	-136,657.94	90.65%
To / From Reserves	138,893.27	2,000.00	134,893.27	6,844.66%
Add back vehicle principle pmts	12,345.00			
Reconcile with QB P&L Report	149,238.27			