

BCRAGD FY 2025 Budget Proposal

| | Proposed FY 2025 Budget | FY 2024 Budget | Increase/D crease |
|--|----------------------------|---------------------|----------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Tax Revenue | \$ 1,620,000 | \$ 1,496,655 | 8% |
| Well Permits | \$ 44,000 | \$ 65,000 | -32% |
| Interest Income | \$ 1,000 | \$ 1,000 | 0% |
| Water Quality Testing Fees | \$ 4,000 | \$ 5,000 | -20% |
| USGS Gauge Station (BEC) & (BC) | \$ 6,800 | \$ 6,800 | 0% |
| Miscellaneous Income | \$ 2,500 | \$ 2,500 | 0% |
| Designated Funds Well Monitoring and Water Availability | \$ - | \$ 30,000 | -100% |
| Total Income | \$ 1,678,300 | \$ 1,606,955 | 4% |
| Gross Profit | | | |
| Expense | | | |
| Payroll Expense | | | |
| Staff Payroll (Wages) | \$ 813,500 | \$ 758,755 | 7% |
| Employee Health Insurance | \$ 155,000 | \$ 155,000 | 0% |
| Retirement | \$ 32,400 | \$ 32,400 | 0% |
| Total Payroll Expense | \$ 1,000,900 | \$ 946,155 | 6% |
| Taxes and Fees | | | |
| Appraisal District | \$ 35,000 | \$ 30,000 | 17% |
| Payroll Tax - Social Sec. & Med | \$ 62,400 | \$ 66,000 | -5% |
| State Unemployment - TWC | \$ 2,000 | \$ 4,000 | -50% |
| Total Taxes and Fees | \$ 99,400 | \$ 100,000 | -1% |
| Insurance | | | |
| Auto Liability | | | |
| Errors and Omissions | | | |
| General Liability | | | |
| Property - Equipment | | | |
| Property - Auto | | | |
| Property - Building | | | |
| Property Real & Personal | | | |
| Surety Bond | | | |
| Workers Comp | | | |
| Total Insurance | \$ 12,500 | \$ 11,000 | 14% |
| Prof. Services | | | |
| State Auditor | | | |
| Auditor (Annual) | \$ 6,400 | \$ 5,000 | 28% |
| Bookkeeper | \$ 12,000 | \$ 10,500 | 14% |
| Attorney / Legal | \$ 128,000 | \$ 75,000 | 71% |
| Legislative Lobbying | \$ 30,000 | \$ 30,000 | 0% |
| Technical Support - IT | \$ 18,000 | \$ 16,000 | 13% |
| Technical Consulting | \$ 15,000 | \$ 15,000 | 0% |
| Total Prof. Services | \$ 209,400 | \$ 151,500 | 38% |

| | | | | | |
|--------------------------------------|-----------|----------------|-----------|----------------|------------|
| 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 | \$ | 10,000 | 0% |
| Google Aps for Business | \$ | 3,000 | \$ | 3,000 | 0% |
| ARC - GIS | \$ | 5,000 | \$ | 5,000 | 0% |
| Dues, Fees & Subscriptions | \$ | 6,000 | \$ | 6,000 | 0% |
| Office Security | \$ | 8,000 | \$ | 8,000 | 0% |
| Election | \$ | 10,000 | \$ | - | |
| Employee-Training,Cert.,Licens. | \$ | 10,000 | \$ | 10,000 | 0% |
| Travel, Conference, Meetings | \$ | 20,000 | \$ | 20,000 | 0% |
| Furniture | \$ | - | \$ | - | |
| Equipment & Supplies | \$ | 20,000 | \$ | 30,000 | -33% |
| Website | \$ | 5,000 | \$ | 5,000 | 0% |
| Office Supplies | \$ | 10,000 | \$ | 12,000 | -17% |
| Postage | \$ | 1,500 | \$ | 1,500 | 0% |
| 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 | \$ | 10,000 | \$ | 40,000 | -75% |
| Well Logging & Equipment | \$ | 1,500 | \$ | 1,500 | 0% |
| Well Plugging | \$ | 2,500 | \$ | 2,500 | 0% |
| ASR & Water Catchment Projects | \$ | 500 | \$ | 500 | 0% |
| 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 | \$ | 75,000 | \$ | 63,200 | 19% |
| GMA-9 / DFC Compliance | \$ | 7,500 | \$ | 5,000 | 50% |
| Total Operating Expenses | \$ | 271,100 | \$ | 288,800 | -6% |
| Community Outreach | | | | | |
| Education & Notices | \$ | 6,000 | \$ | 5,500 | 9% |
| Bandera, Medina, Utopia, ISD | \$ | 5,000 | \$ | 5,000 | 0% |
| Public Relations | \$ | 4,000 | \$ | 4,000 | 0% |
| EYH - Training-Future Scientist | \$ | 1,000 | \$ | 1,000 | 0% |
| Flood Awareness and Rainfall Program | \$ | 2,500 | \$ | 2,500 | 0% |
| Flood Awareness Education | \$ | - | \$ | - | |
| Texas Water Foundation | \$ | 5,000 | \$ | 5,000 | 0% |
| Medina River Clean Up | \$ | 1,500 | \$ | 1,500 | 0% |
| Internship | \$ | 10,000 | \$ | 10,000 | 0% |
| Total Community Outreach | \$ | 35,000 | \$ | 34,500 | 1% |
| 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 | \$ 3,200 | \$ - | |
| Vehicle Loan Payment | | \$ 24,636 | |
| Total Vehicle Expenses | \$ 30,000 | \$ 55,000 | -45% |
| Total Expense | \$ 1,678,300 | \$ 1,606,955 | 4% |
| Income | \$ 1,678,300 | \$ 1,606,955 | 4% |
| Balance | \$ - | \$ - | |

To / From Reserves \$ - \$ 30,000

*No Outstanding Debt Obligations

*Estimated Tax Rate: \$0.037584/\$100

* Adopted August, 2024

2024 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

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

¹ Tex. Water Code §49.236(a)(2)(C)

² Tex. Water Code §49.236(a)(2)(D)

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)

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|---|-----------------|
| 14. | Prior year average taxable value of residence homestead. Enter the amount from Line 3. | \$ _____ |
| 15. | Prior year adopted total tax rate. | \$ _____ /\$100 |
| 16. | Prior year total tax on average residence homestead. Multiply Line 14 by Line 15. | \$ _____ |
| 17. | Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08, divide by \$100. | \$ _____ |
| 18. | Current year tax election tax rate. 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. 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 County River Authority and Groundwater District
Funds Report
At June 30, 2024**

| | |
|--|----------------|
| Total Funds - All Bank Accounts | 666,185 |
|--|----------------|

| Cash Accounts | |
|---|----------------|
| BCRAGD Operating Account - Bandera Bank (See Funds Breakdown -Below) | 580,155 |
| Texas Partners Bank - SOAH | 7,195 |
| Petty Cash | 327 |
| Total - Cash Accounts | 587,677 |

| Certificates of Deposit | |
|---|---------------|
| CD # 51127 TXN Bank Matures 08/06/24 | 78,508 |
| Total - CD's | 78,508 |

| Funds Breakdown | |
|---|----------------|
| SOAH Account Funds | 7,195 |
| Total - Non-Designated Funds | 587,708 |
| Total - Designated Funds (from list below) | 71,282 |
| Total - All Funds | 666,185 |

| Designated Funds Breakdown | |
|---|---------------|
| 1. Vehicle Expense | 10,000 |
| 2. Well Monitoring and Water Availability | 35,000 |
| 3. Scientific Studies | 382 |
| 4. Building, Property Improvement & Maintenance | 25,900 |
| Total | 71,282 |

Public Funds Investment Officer #1

Public Funds Investment Officer #2

Bandera Co. River Auth. & Groundwater Dist.

Profit & Loss Budget vs. Actual

October 2023 through September 2024

09/05/24

Accrual Basis

| | Oct '23 - Sep 24 | Budget | \$ Over Budget | % of Budget |
|---------------------------------|---------------------|---------------------|-------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Tax Revenue | 1,527,960.07 | 1,496,655.00 | 31,305.07 | 102.1% |
| Well Permits | 56,100.00 | 65,000.00 | -8,900.00 | 86.3% |
| Interest Income | 2,881.13 | 1,000.00 | 1,881.13 | 288.1% |
| Water Quality Testing Fees | 4,060.00 | 5,000.00 | -940.00 | 81.2% |
| USGS Gauge Station (BEC) & (BC) | 6,800.00 | 6,800.00 | 0.00 | 100.0% |
| Miscellaneous Income | 24,000.00 | 2,500.00 | 21,500.00 | 960.0% |
| Monitor Wells-Designated Funds | 0.00 | 30,000.00 | -30,000.00 | 0.0% |
| Total Income | 1,621,801.20 | 1,606,955.00 | 14,846.20 | 100.9% |
| Gross Profit | 1,621,801.20 | 1,606,955.00 | 14,846.20 | 100.9% |
| Expense | | | | |
| Bank Service Charge | -5.94 | | | |
| Payroll Expense | | | | |
| Staff Payroll (Wages) | 755,481.62 | 758,755.00 | -3,273.38 | 99.6% |
| Employee Health Insurance | 143,835.31 | 155,000.00 | -11,164.69 | 92.8% |
| Retirement | 22,158.96 | 32,400.00 | -10,241.04 | 68.4% |
| University Internship | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| Wellness Stipend | 6,180.00 | 0.00 | 6,180.00 | 100.0% |
| Total Payroll Expense | 927,655.89 | 956,155.00 | -28,499.11 | 97.0% |
| Taxes and Fees | | | | |
| Appraisal District | 33,866.99 | 30,000.00 | 3,866.99 | 112.9% |
| Payroll Tax - Social Sec. & Med | 58,404.80 | 66,000.00 | -7,595.20 | 88.5% |
| State Unemployment - TWC | 1,292.40 | 4,000.00 | -2,707.60 | 32.3% |
| Total Taxes and Fees | 93,564.19 | 100,000.00 | -6,435.81 | 93.6% |
| Insurance | | | | |
| Surety Bond | 650.00 | 0.00 | 650.00 | 100.0% |
| Insurance - Other | 12,162.18 | 11,000.00 | 1,162.18 | 110.6% |
| Total Insurance | 12,812.18 | 11,000.00 | 1,812.18 | 116.5% |
| Prof. Services | | | | |
| Auditor (Annual) | 5,940.00 | 5,000.00 | 940.00 | 118.8% |
| Bookkeeper | 10,010.00 | 10,500.00 | -490.00 | 95.3% |
| Attorney / Legal | 148,234.24 | 75,000.00 | 73,234.24 | 197.6% |
| Legislative Lobbying | 27,500.00 | 30,000.00 | -2,500.00 | 91.7% |
| Technical Support - IT | 15,000.00 | 16,000.00 | -1,000.00 | 93.8% |
| Scientific Consulting | 25,977.82 | 15,000.00 | 10,977.82 | 173.2% |
| Total Prof. Services | 232,662.06 | 151,500.00 | 81,162.06 | 153.6% |
| Operating Expenses | | | | |
| Bldg-Property Improv. & Maint. | 8,838.16 | 20,000.00 | -11,161.84 | 44.2% |
| Medina Lake Annex Office (rent) | 9,600.00 | 9,600.00 | 0.00 | 100.0% |
| Computer Software & Supplies | 4,763.67 | 10,000.00 | -5,236.33 | 47.6% |
| Google Aps for Business | 3,119.70 | 3,000.00 | 119.70 | 104.0% |
| ARC - GIS | 3,228.84 | 5,000.00 | -1,771.16 | 64.6% |
| Dues, Fees & Subscriptions | 5,489.26 | 6,000.00 | -510.74 | 91.5% |
| Office Security | 7,095.00 | 8,000.00 | -905.00 | 88.7% |
| Employee-Training,Cert.,Licens. | 1,654.24 | 10,000.00 | -8,345.76 | 16.5% |
| Travel, Conference, Meetings | 15,273.72 | 20,000.00 | -4,726.28 | 76.4% |
| Furniture | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment & Supplies | 13,589.02 | 30,000.00 | -16,410.98 | 45.3% |
| Website | 309.46 | 5,000.00 | -4,690.54 | 6.2% |
| Office Supplies | 6,849.32 | 12,000.00 | -5,150.68 | 57.1% |
| Postage | 1,099.59 | 1,500.00 | -400.41 | 73.3% |
| Water Quality-Conserv. Projects | 0.00 | 9,000.00 | -9,000.00 | 0.0% |
| Clean River Program | 368.24 | 9,000.00 | -8,631.76 | 4.1% |
| Illegal Dumping-Litter Aabate | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Water Test Supplies | 7,027.18 | 10,000.00 | -2,972.82 | 70.3% |
| Aquifer Monitoring Wells | 39,402.65 | 40,000.00 | -597.35 | 98.5% |
| Well Logging & Equipment | 845.65 | 1,500.00 | -654.35 | 56.4% |

Bandera Co. River Auth. & Groundwater Dist.

Profit & Loss Budget vs. Actual

October 2023 through September 2024

09/05/24

Accrual Basis

| | Oct '23 - Sep 24 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|---------------|
| Well Plugging | 971.00 | 2,500.00 | -1,529.00 | 38.8% |
| ASR & Water Catchment Projects | 0.00 | 500.00 | -500.00 | 0.0% |
| Brush Control - Arundo Donax | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Invasives - Zebra Mussels | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Riparian Projects | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| USGS - Gauge Total | 47,400.00 | 63,200.00 | -15,800.00 | 75.0% |
| USGS Gauge - NW Bandera County | 0.00 | 0.00 | 0.00 | 0.0% |
| GMA-9 / DFC Compliance | 1,131.31 | 5,000.00 | -3,868.69 | 22.6% |
| Flood Awareness- Rainfall Prog. | 0.00 | 0.00 | 0.00 | 0.0% |
| USGS Flood Warning Project | 0.00 | 0.00 | 0.00 | 0.0% |
| Utilities | | | | |
| Trash Service | 1,936.08 | | | |
| Electric | 2,638.98 | 0.00 | 2,638.98 | 100.0% |
| Internet | 2,575.76 | 0.00 | 2,575.76 | 100.0% |
| Telephone | 8,274.99 | 0.00 | 8,274.99 | 100.0% |
| Water | 1,035.92 | 0.00 | 1,035.92 | 100.0% |
| Utilities - Other | 0.00 | 20,000.00 | -20,000.00 | 0.0% |
| Total Utilities | 16,461.73 | 20,000.00 | -3,538.27 | 82.3% |
| Vehicle Expenses | | | | |
| Gas | 5,585.87 | 0.00 | 5,585.87 | 100.0% |
| Mileage reimbursement | 815.12 | 0.00 | 815.12 | 100.0% |
| Repair & Maintenance | 3,083.88 | 0.00 | 3,083.88 | 100.0% |
| Vehicle Loan Payments | 0.00 | 25,000.00 | -25,000.00 | 0.0% |
| Vehicle Loan Interest | 4,019.64 | | | |
| Total Vehicle Expenses | 13,504.51 | 25,000.00 | -11,495.49 | 54.0% |
| Vehicle Purchase / Replacement | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Operating Expenses | 208,022.25 | 333,800.00 | -125,777.75 | 62.3% |
| Community Outreach | | | | |
| Education & Notices | 5,480.92 | 5,500.00 | -19.08 | 99.7% |
| Bandera, Medina, Utopia, ISD | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Public Relations | 404.05 | 4,000.00 | -3,595.95 | 10.1% |
| EYH - Training-Future Scientist | 500.00 | 1,000.00 | -500.00 | 50.0% |
| Flood Awareness & Rainfall Proj | 604.80 | 2,500.00 | -1,895.20 | 24.2% |
| Texas Water Foundation | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| Medina River Clean Up | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| Community Outreach - Other | 197.30 | | | |
| Total Community Outreach | 7,187.07 | 24,500.00 | -17,312.93 | 29.3% |
| Payroll Expenses - Do Not Use Voided Check | 42.00 0.00 | 0.00 | 42.00 | 100.0% |
| Total Expense | 1,481,939.70 | 1,576,955.00 | -95,015.30 | 94.0% |
| Net Ordinary Income | 139,861.50 | 30,000.00 | 109,861.50 | 466.2% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| GMA 9 Dues | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Expense | | | | |
| To Remove P/Y USGS Invoice | 0.00 | 0.00 | 0.00 | 0.0% |
| Ask My Accountant | 764.43 | 0.00 | 764.43 | 100.0% |
| GMA 9 Facilitator Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Other Expense | 764.43 | 0.00 | 764.43 | 100.0% |
| Net Other Income | -764.43 | 0.00 | -764.43 | 100.0% |
| Net Income | 139,097.07 | 30,000.00 | 109,097.07 | 463.7% |