

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
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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%