

**LOWER BRUSHY CREEK WCID**  
**FY 23 APPROVED BUDGET**  
**As of September 12, 2022**

BUDGET SUMMARY	FY 21 Budget (Approved)	FY 22 Budget (As amended)	FY 23 Budget (Approved)
<b><u>INCOME</u></b>			
Property Tax Income	\$462,000.00	\$570,000.00	\$730,000.00
TSSWCB <sup>1</sup> Maintenance Grants	\$226,800.00	\$21,000.00	\$220,105.00
TSSWCB <sup>1</sup> Repair Grants	\$1,169,500.00	\$208,477.50	\$0.00
TSSWCB <sup>1</sup> Rehabilitation/Upgrade Grants	\$817,600.00	\$3,815,532.00	\$0.00
Transfer from General Fund surplus			\$150,000.00
Other Income	\$1,800.00	\$600.00	\$6,000.00
<b>TOTAL INCOME</b>	<b>\$2,677,700.00</b>	<b>\$4,615,609.50</b>	<b>\$1,106,105.00</b>
<b><u>EXPENSES</u></b>			
Administrative	\$136,800.00	\$216,900.00	\$210,200.00
Engineering	\$207,500.00	\$215,000.00	\$310,564.00
Dam Maintenance	\$264,000.00	\$250,000.00	\$515,900.00
Dam Repairs	\$1,172,315.00	\$214,000.00	\$50,000.00
Dam Rehabilitation/Upgrade	\$830,000.00	\$3,790,000.00	\$0.00
<b>TOTAL EXPENSES</b>	<b>\$2,610,615.00</b>	<b>\$4,685,900.00</b>	<b>\$1,086,664.00</b>
<b>SURPLUS/DEFICIT (09/30/23)</b>	<b>\$67,085.00</b>	<b>-\$70,290.50</b>	<b>\$19,441.00</b>

**GENERAL NOTES REGARDING THE PROPOSED FY 23 BUDGET**

Income

Assessed valuation (AV) is increased from \$3.0 to \$4.4 billion

Property tax rate is decreased from 1.9139 cents to 1.7374 cents per \$100 AV

Maintenance grants from TSSWCB will include funds for re-fencing 3 sites

No new major repair, rehabilitation nor upgrade projects are scheduled to be funded by the TSSWCB in FY 23

Expenses

Administrative expenses

do not include any new full time or part time employees

Engineering expenses

do include funds to complete and implement the **Emergency Action Plans** for all 23 dams

do include a **Table Top Exercise** of the Emergency Action Plan as required by TCEQ

do include a USGS water level/rain gauge at Site 29 located downstream of Samsung site

do include USGS water level/rain gauges at Sites 32, 20 and 18 (rehabilitation/upgrades completed)

Dam maintenance expenses reflect the WCID's emphasis to reduce deferred maintenance

Dam repairs reflect repair projects funded by the WCID

No new major repair, rehabilitation nor upgrade projects will be funded by the TSSWCB in FY 23

**Notes:**

1. TSSWCB is the Texas State Soil and Water Conservation Board

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ADMINISTRATIVE INCOME AND EXPENSES	FY 21 Budget (Approved)	FY 22 Budget (As amended)	FY 23 Budget (Approved)
<b>ADMINISTRATIVE INCOME</b>			
<b>Property Tax Income</b>	<b>\$462,000.00</b>	<b>\$570,000.00</b>	<b>\$730,000.00</b>
<b>Other Income</b>			
Permits, fees and interest	\$1,800.00	\$600.00	\$6,000.00
<b>Total Other Income</b>	<b>\$1,800.00</b>	<b>\$600.00</b>	<b>\$6,000.00</b>
<b>TOTAL ADMINISTRATIVE INCOME</b>	<b>\$463,800.00</b>	<b>\$570,600.00</b>	<b>\$736,000.00</b>
<b>ADMINISTRATIVE EXPENSES</b>			
<b>Administrative/Engineering Expenses</b>			
General Manager (incl accounts payable)	\$36,000.00	\$72,000.00	\$72,000.00
District Clerk	\$15,000.00	\$15,000.00	\$15,000.00
Directors Fees (12 regular + 3 special meetings)	\$7,500.00	\$7,500.00	\$7,500.00
Professional Services - Accounting	\$4,800.00	\$4,800.00	\$4,800.00
Professional Services - Auditing	\$14,000.00	\$15,500.00	\$16,000.00
Professional Services - Communciations / Consulting Fees	\$18,000.00	\$18,000.00	\$25,000.00
Professional Services - Communciations / Other expenses			\$8,000.00
Professional Services - Legal	\$10,000.00	\$12,000.00	\$15,000.00
Advertising/Legal Notices	\$4,000.00	\$6,000.00	\$10,000.00
Bonds/Insurance	\$1,800.00	\$2,000.00	\$2,200.00
Dues/Subscriptions/Prof Development	\$2,500.00	\$2,500.00	\$3,000.00
Meals/Entertainment	\$500.00	\$500.00	\$750.00
Office - Rental/deposits	\$6,500.00	\$10,000.00	\$14,000.00
Office - Furniture/equipment	\$2,000.00	\$1,000.00	\$500.00
Office - Supplies	\$800.00	\$2,500.00	\$2,500.00
Postage/PO Box/Delevery Charges	\$400.00	\$600.00	\$600.00
Travel/Mileage	\$3,500.00	\$6,400.00	\$6,500.00
Website	\$2,400.00	\$2,400.00	\$1,200.00
Williamson Central Appraisal District	\$4,000.00	\$4,000.00	\$4,500.00
Williamson County - Election Office	\$0.00	\$20,000.00	\$0.00
Williamson County - Tax Collector/Assessor	\$4,800.00	\$5,200.00	\$5,400.00
Misc. (5% contingency)	\$8,300.00	\$21,000.00	\$10,750.00
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b>\$136,800.00</b>	<b>\$216,900.00</b>	<b>\$210,200.00</b>
<b>ENGINEERING EXPENSES</b>			
Professional Services - Engineering/Surveying			
<i>General (incl map updates)</i>	\$2,000.00	\$0.00	\$5,000.00
<i>Inspection of all dams (incl principal spillways)</i>	\$40,000.00	\$30,000.00	\$25,000.00
<i>Breach maps for rehabilitated sites</i>	\$50,000.00	\$75,000.00	\$45,214.00
<i>Emergency Action Plan update and Table Top Exercise</i>	\$40,000.00	\$30,000.00	\$46,600.00
<i>Other (fencing and repairs)</i>	\$50,000.00	\$40,000.00	\$40,000.00
Total Engineering/Surveying	\$182,000.00	\$175,000.00	\$161,814.00
Professional Services - USGS			
<i>Gauge installation (4)</i>	\$25,500.00	\$40,000.00	\$140,500.00
<i>Gauge maintenance (1)</i>			\$8,250.00
Total USGS	\$25,500.00	\$40,000.00	\$148,750.00
<b>TOTAL ENGINEERING SERVICES</b>	<b>\$207,500.00</b>	<b>\$215,000.00</b>	<b>\$310,564.00</b>

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GRANT INCOME AND PROJECT EXPENSES	FY 21 Budget (Approved)	FY 22 Budget (As amended)	FY 23 Budget (Approved)
<b><u>GRANT INCOME</u></b>			
<b>TSSWCB<sup>1</sup> Maintenance Grants</b>			
Maintenance (90% state/10% local)	\$216,000.00	\$20,000.00	\$194,310.00
Maintenance (5% admin fee)	\$10,800.00	\$1,000.00	\$25,795.00
<b>Total TSSWCB Maintenance Grants</b>	<b>\$226,800.00</b>	<b>\$21,000.00</b>	<b>\$220,105.00</b>
<b>TSSWCB<sup>1</sup> Repair Grants</b>			
Sites 12 & 22 - construction <sup>2</sup> (95% state/5% local)	\$1,119,100.00	\$199,500.00	
Sites 12 & 22 - project management/land rights (4.5% of const)	\$50,400.00	\$8,977.50	
<b>Total TSSWCB Repair Grants</b>	<b>\$1,169,500.00</b>	<b>\$208,477.50</b>	<b>\$0.00</b>
<b>TSSWCB<sup>1</sup> Rehabilitation/Upgrade Grants</b>			
Site 20 - rehabilitation (100% federal and state/0% local)	\$200,000.00		
Site 20 - project management/land rights (100% grants/0% local)	\$10,000.00		
Site 18 - upgrade to High Hazard <sup>3,4</sup> (98% state/2% local)	\$588,000.00	\$3,704,400.00	
Site 18 - project management/land rights (3.0% of const)	\$19,600.00	\$111,132.00	
<b>Total TSSWCB Rehabilitation/Upgrade Grants</b>	<b>\$817,600.00</b>	<b>\$3,815,532.00</b>	<b>\$0.00</b>
<b>TOTAL GRANT INCOME</b>	<b>\$2,213,900.00</b>	<b>\$4,045,009.50</b>	<b>\$220,105.00</b>
<b><u>PROJECT EXPENSES</u></b>			
<b>Dam Maintenance</b>			
Grant funded maintenance (incl 10% match)	\$240,000.00	\$20,000.00	
Grant funded fence replacements (incl 10% match)		\$0.00	\$215,900.00
Other (non-grant funded maintenance and fencing)	\$24,000.00	\$230,000.00	\$300,000.00
<b>Total Dam Maintenance</b>	<b>\$264,000.00</b>	<b>\$250,000.00</b>	<b>\$515,900.00</b>
<b>Dam Repairs</b>			
Site 12/22 - construction <sup>2</sup> (incl 5% local match)	\$1,121,915.00	\$210,000.00	
Site 12/22 - project management/legal/land rights	\$50,400.00	\$4,000.00	
Other (non-grant funded repairs)			\$50,000.00
<b>Total Dam Repairs</b>	<b>\$1,172,315.00</b>	<b>\$214,000.00</b>	<b>\$50,000.00</b>
<b>Dam Rehabilitation</b>			
Site 20 - rehabilitation (incl 0% match)	\$200,000.00		
Site 20 - project management/legal/land rights	\$10,000.00		
Site 18 - upgrade to high hazard stds <sup>3,4</sup> (incl 2% match)	\$600,000.00	\$3,780,000.00	
Site 18 - project management/legal/land rights	\$20,000.00	\$10,000.00	
<b>Total Dam Rehabilitation/Upgrade</b>	<b>\$830,000.00</b>	<b>\$3,790,000.00</b>	<b>\$0.00</b>
<b>TOTAL PROJECT EXPENSES</b>	<b>\$2,266,315.00</b>	<b>\$4,254,000.00</b>	<b>\$565,900.00</b>

**Notes:**

1. TSSWCB is the Texas State Soil and Water Conservation Board
2. Repairs to Sites 12 and 22 were completed in the fall of 2021
3. Upgrade (rehabilitation) of Site 18 was completed in the spring of 2022
4. No new major projects are scheduled to be funded by the TSSWCB in FY 23

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**Williamson Central Appraisal District  
Tax Year 2022 Certified Appraisal Roll Information  
As of July 21, 2022**

<b>Lower Brushy Creek WCID FY 23 Tax Rate</b>		<b>0.017374</b>
	<b>Total taxable value within Lower Brushy Creek WCID</b>	<b>Property Tax Revenue</b>
Total Certified Taxable Assessed Valuation (100% Receivable)	\$4,169,196,660	\$724,356
Total Taxable Valuation still being evaluated by Williamson Central Appraisal Board Review (Estimated 60% Receivable)	\$222,026,615	\$23,145
<b>Maximun Expected FY 23 Tax Revenue</b>		<b>\$747,501</b>

at 98% collection **\$732,551.15**

**Recommended** **\$730,000.00**