

LOWER BRUSHY CREEK WCID
FY 24 APPROVED BUDGET
Adopted on September 11, 2023

BUDGET SUMMARY	FY 22 Budget (As amended)	FY 23 Budget (As amended)	FY 24 Budget (Approved)
<u>INCOME</u>			
Property Tax Income	\$570,000.00	\$730,000.00	\$825,000.00
TSSWCB ¹ Maintenance Grants	\$21,000.00	\$220,105.00	\$76,000.00
TSSWCB ¹ Repair Grants	\$208,477.50	\$0.00	\$0.00
TSSWCB ¹ Rehabilitation/Upgrade Grants	\$3,815,532.00	\$0.00	\$0.00
Transfer from General Fund surplus		\$150,000.00	\$225,000.00
Other Income	\$600.00	\$6,000.00	\$30,000.00
TOTAL INCOME	\$4,615,609.50	\$1,106,105.00	\$1,156,000.00
<u>EXPENSES</u>			
Administrative	\$216,900.00	\$210,200.00	\$249,000.00
Engineering	\$215,000.00	\$310,564.00	\$259,250.00
Dam Maintenance	\$250,000.00	\$411,900.00	\$240,000.00
Dam Repairs	\$214,000.00	\$0.00	\$275,000.00
Dam Rehabilitation/Upgrade	\$3,790,000.00	\$154,000.00	\$125,000.00
TOTAL EXPENSES	\$4,685,900.00	\$1,086,664.00	\$1,148,250.00
SURPLUS/DEFICIT (09/30/24)	-\$70,290.50	\$19,441.00	\$7,750.00

GENERAL NOTES REGARDING THE APPROVED FY 24 BUDGET

Income

Assessed valuation (AV) is increased from \$4.4 to \$5.1 billion
Property tax rate is decreased from 1.7374 to 1.6265 cents per \$100 AV

Expenses

Administrative expenses

Does not include any new full time or part time employees
Includes possible election costs

Engineering expenses

Includes engineer to oversee maintenance and minor projects
Includes budget for annual update of Emergency Action Plan
Does not include any new USGS water level/rain gauges

Dam maintenance, repair and rehabilitation

Includes major repairs at Sites 3, 10 and 30 - repair spillway pipe, reshape and rip-rap plunge pool
No new major projects are scheduled to be funded by the TSSWCB in FY 24

Notes:

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

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ADMINISTRATIVE INCOME AND EXPENSES	FY 22 Budget (As amended)	FY 24 Budget (As amended)	FY 24 Budget (Approved)
<u>ADMINISTRATIVE INCOME</u>			
Property Tax Income	\$570,000.00	\$730,000.00	\$825,000.00
Other Income			
Permits, fees and interest	\$600.00	\$6,000.00	\$30,000.00
Total Other Income	\$600.00	\$6,000.00	\$30,000.00
TOTAL ADMINISTRATIVE INCOME	\$570,600.00	\$736,000.00	\$855,000.00
<u>ADMINISTRATIVE EXPENSES</u>			
Administrative/Engineering Expenses			
General Manager (incl accounts payable)	\$72,000.00	\$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	\$5,400.00
Professional Services - Auditing	\$15,500.00	\$16,000.00	\$10,500.00
Professional Services - Communciations / Consulting Fees	\$18,000.00	\$25,000.00	\$27,000.00
Professional Services - Communciations / Other expenses		\$8,000.00	\$4,000.00
Professional Services - Legal	\$12,000.00	\$15,000.00	\$20,000.00
GENERAL NOTES REGARDING THE APPROVED FY 24 BUDGET	\$6,000.00	\$10,000.00	\$10,000.00
Bonds/Insurance	\$2,000.00	\$2,200.00	\$2,000.00
Dues/Subscriptions/Prof Development	\$2,500.00	\$3,000.00	\$2,000.00
Meals/Entertainment	\$500.00	\$750.00	\$2,000.00
Office - Rental/deposits	\$10,000.00	\$14,000.00	\$14,000.00
Office - Furniture/equipment	\$1,000.00	\$500.00	\$500.00
Office - Supplies	\$2,500.00	\$2,500.00	\$1,500.00
Postage/PO Box/Delevery Charges	\$600.00	\$600.00	\$500.00
Travel/Mileage	\$6,400.00	\$6,500.00	\$6,500.00
Website	\$2,400.00	\$1,200.00	\$1,200.00
Williamson Central Appraisal District	\$4,000.00	\$4,500.00	\$4,500.00
Williamson County - Election Office	\$20,000.00	\$0.00	\$25,000.00
Williamson County - Tax Collector/Assessor	\$5,200.00	\$5,400.00	\$6,000.00
Misc. (5% contingency)	\$21,000.00	\$10,750.00	\$11,900.00
TOTAL ADMINISTRATIVE EXPENSES	\$216,900.00	\$210,200.00	\$249,000.00
<u>ENGINEERING EXPENSES</u>			
Professional Services - Engineering/Surveying			
<i>General - KFA</i>	\$0.00	\$0.00	\$120,000.00
<i>General - FNI (incl map updates)</i>	\$0.00	\$5,000.00	\$4,000.00
<i>Inspection of all dams (incl principal spillways)</i>	\$30,000.00	\$25,000.00	\$30,000.00
<i>Breach maps for rehabilitated sites</i>	\$75,000.00	\$45,214.00	\$0.00
<i>Emergency Action Plan annual update</i>	\$30,000.00	\$46,600.00	\$4,000.00
<i>Structural Repairs - principal spillways/plunge pools</i>			\$45,000.00
<i>Other (fencing and repairs)</i>	\$40,000.00	\$40,000.00	\$15,000.00
Total Engineering/Surveying	\$175,000.00	\$161,814.00	\$218,000.00
Professional Services - USGS			
<i>Gauge installation (none in FY 24)</i>	\$40,000.00	\$140,500.00	\$0.00
<i>Gauge maintenance (5 in FY 24)</i>		\$8,250.00	\$41,250.00
Total USGS	\$40,000.00	\$148,750.00	\$41,250.00
TOTAL ENGINEERING SERVICES	\$215,000.00	\$310,564.00	\$259,250.00

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GRANT INCOME AND PROJECT EXPENSES	FY 22 Budget (As amended)	FY 23 Budget (As amended)	FY 24 Budget (Approved)
<u>GRANT INCOME</u>			
TSSWCB¹ Maintenance Grants			
Maintenance (90% state/10% local)	\$20,000.00	\$194,310.00	\$72,000.00
Maintenance (5% admin fee)	\$1,000.00	\$25,795.00	\$4,000.00
Total TSSWCB Maintenance Grants	\$21,000.00	\$220,105.00	\$76,000.00
TSSWCB¹ Repair Grants			
Sites 12 & 22 - construction ² (95% state/5% local)	\$199,500.00		
Sites 12 & 22 - project management/land rights (4.5% of const)	\$8,977.50		
Total TSSWCB Repair Grants	\$208,477.50	\$0.00	\$0.00
TSSWCB¹ Rehabilitation/Upgrade Grants			
Site 20 - rehabilitation (100% federal and state/0% local)			
Site 20 - project management/land rights (100% grants/0% local)			
Site 18 - upgrade to High Hazard ^{3,4} (98% state/2% local)	\$3,704,400.00		
Site 18 - project management/land rights (3.0% of const)	\$111,132.00		
Total TSSWCB Rehabilitation/Upgrade Grants	\$3,815,532.00	\$0.00	\$0.00
TOTAL GRANT INCOME	\$4,045,009.50	\$220,105.00	\$76,000.00
<u>GENERAL NOTES REGARDING THE APPROVED FY 24 BUDGET</u>			
<u>PROJECT EXPENSES</u>			
Dam Maintenance			
Grant funded maintenance (incl 10% match)	\$20,000.00		\$80,000.00
Grant funded fence replacements (incl 10% match)	\$0.00	\$215,900.00	\$0.00
Other (non-grant funded maintenance and fencing)	\$230,000.00	\$196,000.00	\$160,000.00
Total Dam Maintenance	\$250,000.00	\$411,900.00	\$240,000.00
Dam Repairs			
Site 12/22 - construction ² (incl 5% local match)	\$210,000.00		
Site 12/22 - project management/legal/land rights	\$4,000.00		
Site 3/10/20 - repair principal outlet pipe and plunge pool (3 sites)			\$225,000.00
Other (non-grant funded repairs)		\$0.00	\$50,000.00
Total Dam Repairs	\$214,000.00	\$0.00	\$275,000.00
Dam Rehabilitation			
Site 18 - upgrade to high hazard stds ^{3,4} (incl 2% match)	\$3,780,000.00		
Site 18 - project management/legal/land rights	\$10,000.00		\$0.00
Site 18 - land rights (appraisal, survey, acquisition)		\$154,000.00	\$125,000.00
Total Dam Rehabilitation/Upgrade	\$3,790,000.00	\$154,000.00	\$125,000.00
TOTAL PROJECT EXPENSES	\$4,254,000.00	\$565,900.00	\$640,000.00

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 24

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Williamson Central Appraisal District
Tax Year 2024 Certified Appraisal Roll Information
As of July 31, 2023

Lower Brushy Creek WCID FY 23 Tax Rate		0.016265
	Total taxable value within Lower Brushy Creek WCID	Property Tax Revenue
Total Certified Taxable Assessed Valuation (100% Receivable)	\$5,033,428,283	\$818,687
Total Taxable Valuation still being evaluated by Williamson Central Appraisal Board Review (Estimated 75% Receivable)	\$119,470,537	\$14,574
Maximun Expected FY 24 Tax Revenue		\$833,261

Recommended

\$825,000.00

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