

LOWER BRUSHY CREEK WCID
FY 25 APPROVED BUDGET
AS OF SEPTEMBER 3, 2024



FY 25 Budget approved by Lower Brushy Creek WCID Board of Directors on September 9, 2024

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As of September 9, 2024

BUDGET SUMMARY	FY 22 Budget (As amended)	FY 23 Budget (Approved)	Fy 24 Budget (As Amended)	FY 25 Budget (Draft)
<u>INCOME</u>				
Property Tax	\$570,000	\$730,000	\$825,000	\$1,000,000
TSSWCB ¹ Dam Maintenance Grants	\$21,000	\$220,105	\$76,000	\$132,300
TSSWCB ¹ Dam Repair Grants	\$208,478	\$0	\$0	\$0
TSSWCB ¹ Dam Rehabilitation Grants	\$3,815,532	\$0	\$0	\$0
Transfer from General Fund surplus		\$150,000	\$225,000	\$500,000
Other Income	\$600	\$6,000	\$30,000	\$45,000
Total Income	\$4,615,610	\$1,106,105	\$1,156,000	\$1,677,300
<u>EXPENSES</u>				
Administrative	\$216,900	\$210,200	\$271,200	\$307,000
Engineering Services	\$215,000	\$310,564	\$259,250	\$254,500
Dam Maintenance	\$250,000	\$515,900	\$200,000	\$290,000
Dam Repairs	\$214,000	\$50,000	\$75,000	\$520,000
Dam Rehabilitation/Upgrade	\$3,790,000	\$0	\$125,000	\$290,000
Total Expenses	\$4,685,900	\$1,086,664	\$930,450	\$1,661,500
SURPLUS/DEFICIT (09/30/25)	-\$70,291	\$19,441	\$225,550	\$15,800

General Notes

Administrative expenses

- Does not include any new full time or part time employees
- Does not include election related costs

Engineering expenses

- Includes engineer to oversee maintenance and minor projects
- Includes updates for Emergency Action Plan
- Does not include any new USGS water level/rain gauges

Dam maintenance, repair and rehabilitation/upgrade

- Includes normal maintenance and repairs at dams
- Includes major repairs at Sites 3, 10 and 30
- Includes preliminary costs for rehabilitaion of Sites 25 and 29

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ADMINISTRATIVE INCOME AND EXPENSES	FY 22 Budget (As amended)	FY 23 Budget (Approved)	FY 24 Budget (As amended)	FY 25 Budget (Draft)
<u>ADMINISTRATIVE INCOME</u>				
Property Taxes - see page 7	\$570,000	\$730,000	\$825,000	\$1,000,000
Other Income				
Permits and fees				\$15,000
Interest	\$600	\$6,000	\$30,000	\$30,000
Total Other Income	\$600	\$6,000	\$30,000	\$45,000
TOTAL ADMINISTRATIVE INCOME	\$570,600	\$736,000	\$855,000	\$1,045,000
<u>ADMINISTRATIVE EXPENSES</u>				
Administrative Expenses				
General Manager	\$72,000	\$72,000	\$72,000	\$78,000
District Clerk	\$15,000	\$15,000	\$15,000	\$36,000
Directors Fees	\$7,500	\$7,500	\$7,500	\$9,600
District Clerk	\$4,800	\$4,800	\$20,600	\$30,000
Audit Fees	\$15,500	\$16,000	\$10,500	\$11,500
Communications - Consulting Fees	\$18,000	\$25,000	\$27,000	\$26,400
Communciations - Other expenses		\$8,000	\$4,000	\$0
Legal Fees	\$12,000	\$15,000	\$25,000	\$48,000
Advertising/Legal Notices	\$6,000	\$10,000	\$10,000	\$8,000
Bonds/Insurance	\$2,000	\$2,200	\$2,000	\$3,000
Dues/Subscriptions/Prof Development	\$2,500	\$3,000	\$2,000	\$2,000
Meals/Entertainment	\$500	\$750	\$2,000	\$2,000
Office - Rental/deposits	\$10,000	\$14,000	\$14,000	\$13,500
Office - Furniture/equipment	\$1,000	\$500	\$500	\$0
Office Supplies	\$2,500	\$2,500	\$1,500	\$1,000
Postage/PO Box/Delevery Charges	\$600	\$600	\$500	\$750
Travel/Mileage	\$6,400	\$6,500	\$6,500	\$6,500
Website	\$2,400	\$1,200	\$1,200	\$600
Williamson Central Appraisal District	\$4,000	\$4,500	\$4,500	\$5,600
Williamson County - Election Office	\$20,000	\$0	\$25,000	\$0
Williamson County - Tax Assessor/Collector	\$5,200	\$5,400	\$8,000	\$10,000
Misc. (5% contingency)	\$21,000	\$10,750	\$11,900	\$14,550
TOTAL ADMINISTRATIVE EXPENSES	\$216,900	\$210,200	\$271,200	\$307,000

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ENGINEERING EXPENSES	FY 22 Budget (As amended)	FY 23 Budget (Approved)	FY 24 Budget (As amended)	FY 25 Budget (Draft)
ENGINEERING EXPENSES				
Professional Services - Engineering/Surveying				
General ¹	\$0			
<i>KFA (incl development assistance and manuals)</i>	\$0	\$0	\$120,000	\$90,000
<i>FNI (incl map updates)</i>	\$0	\$5,000	\$4,000	\$4,000
Annual Inspections ²	\$30,000	\$25,000	\$30,000	\$52,000
Breach maps for rehabilitated sites	\$75,000	\$45,214	\$0	\$0
Emergency Action Plan annual update	\$30,000	\$46,600	\$4,000	\$6,000
Structural Repairs ³ - principal spillways/plunge pools			\$45,000	\$45,000
Other (fencing and repairs)	\$40,000	\$40,000	\$15,000	\$15,000
Total Engineering/Surveying	\$175,000	\$161,814	\$218,000	\$212,000
Professional Services - USGS Gauges⁴				
Gauge installation (none new in FY 25)	\$40,000	\$140,500	\$0	\$0
Gauge maintenance (5 existing in FY 25)		\$8,250	\$41,250	\$42,500
Total USGS	\$40,000	\$148,750	\$41,250	\$42,500
Total Engineering Services	\$215,000	\$310,564	\$259,250	\$254,500

Engineering Notes:

1. General engineering include development assistance and updates of maps and manuals
2. Annual inspections of all sites and valves
3. Design for repairs to Sites 3, 10 and 30
4. No new USGS water level/rainfall gauges to be installed
USGS to maintain 5 existing gauges at Sites 18, 20, 25, 29 and 32

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DAM MAINTENANCE INCOME AND EXPENSES	FY 22 Budget (As amended)	FY 23 Budget (Approved)	FY 24 Budget (As amended)	FY 25 Budget (Draft)
<u>DAM MAINTENANCE INCOME</u>				
TSSWCB¹ Maintenance Grants				
Maintenance (90% state/10% local)	\$20,000	\$194,310	\$72,000	\$126,000
Maintenance (5% admin fee)	\$1,000	\$25,795	\$4,000	\$6,300
Total TSSWCB Maintenance Grants	\$21,000	\$220,105	\$76,000	\$132,300
<u>DAM MAINTENANCE EXPENSES</u>				
Dam Maintenance²				
Grant funded maintenance (incl 10% match)	\$20,000		\$40,000	\$140,000
Grant funded fence replacements (incl 10% match)	\$0	\$215,900	\$0	\$0
Other (non-grant funded maintenance) ³	\$230,000	\$300,000	\$160,000	\$60,000
Total Dam Maintenance	\$250,000	\$515,900	\$200,000	\$290,000

Notes:

1. TSSWCB is the Texas State Soil and Water Conservation Board
2. Regular maintenance + drain valve and trash rack repairs
3. Repair or replace drain valves and trash racks at several sites

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DAM REPAIR INCOME AND PROJECT EXPENSES	FY 22 Budget (As amended)	FY 23 Budget (Approved)	FY 24 Budget (As amended)	FY 25 Budget (Draft)
<u>DAM REPAIR INCOME</u>				
TSSWCB¹ Repair Grants				
Sites 12 & 22 - construction (95% state/5% local)	\$199,500			\$0
Sites 12 & 22 - project management/land rights (4.5% of const)	\$8,978			\$0
Sites 6/17/24 - project management/land rights				\$0
Total TSSWCB Repair Grants	\$208,478	\$0	\$0	\$0
<u>DAM REPAIR EXPENSES</u>				
Dam Repairs				
Site 12/22 ² - construction ² (incl 5% local match)	\$210,000			
Site 12/22 ² - project management/legal/land rights	\$4,000			
Site 3/10/20 ³ - repair principal outlet pipe and plunge pool (3 sites)			\$25,000	\$450,000
Site 6/17/24 ⁴ - project management/legal/land rights				\$20,000
Other (non-grant funded repairs)		\$50,000	\$50,000	\$50,000
Total Dam Repairs	\$214,000	\$50,000	\$75,000	\$520,000

Notes:

1. TSSWCB is the Texas State Soil and Water Conservation Board
2. Major repairs to Sites 12 and 22 were completed in the fall of 2021
3. Repairs to principal spillways and plunge pools proposed for FY 25 for Sites 3, 10, and 30
4. Application for repair grant was submitted to TSSWCB for wave erosion and plunge pool repairs for Sites 6, 17 and 24
Land right may need be acquired before constuction can start
Assume design will be completed in FY 25, but no construction will occur

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DAM REHABILITATION INCOME AND PROJECT EXPENSES	FY 22 Budget (As amended)	FY 23 Budget (Approved)	FY 24 Budget (As amended)	FY 25 Budget (Draft)
<u>DAM REHABILITATION INCOME</u>				
TSSWCB¹ Rehabilitation Grants				
Site 18 - upgrade to High Hazard ² (98% state/2% local)	\$3,704,400			
Site 18 - project management/land rights (3.0% of const)	\$111,132			
Site 25 - project management/legal/land rights				
Site 29 - project management/legal/land rights				
Total TSSWCB Rehabilitation Grants	\$3,815,532	\$0	\$0	\$0
<u>DAM REHABILITATION EXPENSES</u>				
Dam Rehabilitation				
Site 18 ² - upgrade to high hazard stds (incl 2% match)	\$3,780,000			
Site 18 ² - land rights (appraisal, survey, acquisition)	\$10,000		\$125,000	\$190,000
Site 25 ³ - project management/legal/land rights				\$50,000
Site 29 ³ - project management/legal/land rights ³				\$50,000
Total Dam Rehabilitation	\$3,790,000	\$0	\$125,000	\$290,000

Notes:

1. TSSWCB is the Texas State Soil and Water Conservation Board
2. Upgrade (rehabilitation) of Site 18 was completed in the spring of 2022
Land rights updates have not yet been completed
3. Rehabilitation has been approved for Sites 25 and 29 by NRCS
WCID required preliminary project management and land rights costs are shown

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Williamson Central Appraisal District
 Tax Year 2024 Certified Appraisal Roll Information
 As of July 30, 2024

Lower Brushy Creek WCID FY 23 Tax Rate		0.016546
	Total taxable value within Lower Brushy Creek WCID	Property Tax Revenue
Total Certified Taxable Assessed Valuation (100% Receivable)	\$6,054,254,098	\$1,001,737
Total Taxable Valuation still being evaluated by Williamson Central Appraisal Board Review (Estimated 75% Receivable)	\$59,855,559	\$7,428
Maximun Expected FY 25 Tax Revenue		\$1,009,165

Recommended

\$1,000,000

Tax Revenue Notes:

Assessed valuation (AV) is increased from \$5.1 to \$6.1 billion