



**LOWER BRUSHY CREEK WCID**  
**Regular Called Meeting of the Board of Directors**

**Edmond S Komandosky, President**  
**Scott Ging, Vice President**  
**Monica P Masters, Secretary/Treasurer**  
**Allen R David, Director**  
**Laine Holman, Director**

**AGENDA**

Notice is hereby given for a regular called meeting of the Board of Directors of the Lower Brushy Creek WCID to be held on **Monday March 17, 2025 at 7:30 am** at the Greater Taylor Chamber of Commerce, 1519 North Main Street, Taylor, Texas 76574 for the purpose of considering the following agenda items. The Board of Directors will meet, consider, deliberate and may take action on all agenda items.

**AGENDA**

- 1. WELCOME, CALL TO ORDER, and DETERMINATION OF A QUORUM**
- 2. CITIZENS COMMUNICATIONS:** *Citizen Communications is an opportunity for the public to address the Board on agenda items or concerns not on the agenda (limited to 3 minutes each);*
- 3. CONSENT AGENDA:** *The items on the consent agenda are considered routine by the District and will be enacted by one motion. There will be no separate discussion of the items unless requested by a Board member, in which event the item will be removed from the consent agenda and considered during the meeting.*
  - 3a. Consider approval of the Minutes for the *Regular Called Meeting of February 17, 2025;*
  - 3b. Consider approval of the Financial Reports
- 4. ACTION ITEMS:**
  - 4a. Consideration and approval of FY 2025 Budget Amendment #1 in the amount of **-\$10,300.00**
- 5. AGENCY REPORTS:**
- 6. GENERAL MANAGERS REPORT AND UPDATE:**

**7. EXECUTIVE SESSION PURSUANT TO CHAPTER 551, TITLE 5, TEXAS GOVERNMENT CODE:**

- 7a. Executive Session as authorized by Section 551.074 (Personnel Matters) of Chapter 551, Title 5 of the Texas Local Government Code: proposed staffing, compensations and benefits:
  
- 7b. Executive Session as authorized by Section 551.072 (Deliberations regarding Real Property) of Chapter 551, Title 5 of the Texas Local Government Code: proposed easement acquisition and land values associated with the LBC Site 18 Upgrade Project;

**8. RECONVENE TO OPEN SESSION TO TAKE ACTION, IF ANY, ON MATTERS DISCUSSED IN EXECUTIVE SESSION:**

**9. DIRECTOR'S COMMENTS**

**10. ADJOURNMENT**

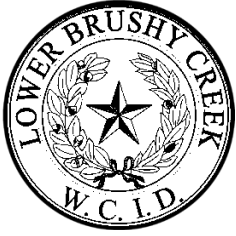
"The Lower Brushy Creek Water Control & Improvement District Board of Directors reserves the right to adjourn into executive session at any time during the meeting to discuss any of the matters listed above, as authorized by Texas Local Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations regarding Real Property), 551.073 (Deliberations regarding Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations regarding Security Devices), and 551.087 (Deliberations regarding Economic Development Negotiations)."

**CERTIFICATION**

I certify that a copy of the March 17, 2025 agenda of items to be considered by the Board of Directors of the Lower Brushy Creek WCID was posted on/or before 5:00 pm on March 12, 2025.

*Sue Lilly*

\_\_\_\_\_  
Sue Lilly, District Clerk



# LOWER BRUSHY CREEK

## Water Control Improvement District

MINUTES OF THE REGULAR CALLED MEETING OF THE BOARD OF DIRECTORS  
February 17, 2025

**CALL TO ORDER & DETERMINATION OF A QUORUM:** President Ed Komandosky called the Regular Meeting of the Board of Directors of the Lower Brushy Creek WCID to order at 7:30am on Monday February 17, 2025 and announced that a Quorum was present.

**ATTENDANCE:** Board members present included Vice President Scott Ging, Director Allen Ray David and Director Laine Holman. Others present included, General Manager Jim Clarno, Communication Consultant Richard Stone, District Clerk Sue Lilly, Board Bookkeeping Firm Representative Allen Douthitt, Bott & Douthitt, PLLC, Board Attorney Mark Schroeder, Texas County and District Retirement System Representative Kristina Fox and citizens Kay Pavlicek, Marvin Rod and Jeff Sciarretta.

**CITIZENS COMMUNICATIONS:** Citizen Kay Pavlicek and Jeff Sciarretta asked questions and made comments regarding individual properties and neighboring properties in relation to easement concerns.

**CONSENT AGENDA:** General Manager, Jim Clarno, presented for consideration and approval of the following Consent Agenda items:

- 3a. Minutes for the Regular Called Meeting of the Board of Directors for January 27, 2025
- 3b. Financial Reports
- 3c. FY25 Quarterly Investment Report

**A motion to approve items 3a. Minutes for the Regular Called Meeting of the Board of Directors for January 27, 2025 and 3c. FY25 Quarterly Investment Report, as presented was made by Director Allen Ray David. The motion was seconded by Vice President Scott Ging and was carried unanimously.**

**A motion to approve item 3b. Financial Reports as presented was made by Director Laine Holman. The motion was seconded by Director David and was carried unanimously.**

### **ACTION ITEMS:**

4a. Clarno presented for consideration and approval of the "Manual for Encroachments", prepared by K Friese and Associates.

**A motion to approve item 4a. "Manual for Encroachments", as presented was made by Director David. The motion was seconded by Vice President Ging and was carried unanimously.**

4b Kristina Fox with the Texas County and District Retirement System presented for discussion the TCDRS Employee Benefits options for LBCWCID eligible staff. **No actions were taken**

4c. Clarno presented for approval to authorize the Board President and General Manager to execute and take action regarding District Policies and Guidelines:

- 4c.1 Rescinding and Removal of the Order of Election for 2024 dated November 2023, O&M Guidelines dated July 2016 and Modification of Easements as amended in January 2025.

**A motion to approve item 4c.1 Rescinding and Removal of the Order of Election for 2024, O&M Guidelines dated July 2016 and Modification of Easements as presented was made by Director Holman. The motion was seconded by Director Allen and was carried unanimously.**

4c.2 Amend and Update the Director Election Guidelines dated November 2023

**A motion to approve item 4c.2 Amend and Update the Director Election Guidelines dated November 2023 as presented was made by Vice President Ging. The motion was seconded by Director Allen and was carried unanimously.**

4c.3 Review and take no action on Purchasing and Payment Policy dated March 2024, Financial and Investment Policy dated March 2024 and Director's Fees and Expense Policy dated March 2024. **No actions were taken**

**AGENCY REPORTS:** There were no agency reports. **No actions were taken.**

**GENERAL MANAGERS REPORT:** Clarno presented the General Manager's Report and Update. **No actions were taken.**

**EXECUTIVE SESSION PURSUANT TO CHAPTER 551, TITLE 5, TEXAS GOVERNMENT CODE: President Komandosky opened an Executive Session at 9:14am,** as authorized by Section 551.072 (Deliberations regarding Real Property) and Section 551.074 (Deliberations regarding Personal Matters) of Chapter 551, Title 5 of the Texas Local Government Code: easements and land values associated with the LBC Site 18 Upgrade Project

**RECOVENE TO OPEN SESSION TO TAKE ACTION, IF ANY, ON MATTERS DISCUSSED IN EXECUTIVE SESSION:**

The board adjourned from executive session at 9:18a. **No actions were taken.**

**DIRECTORS COMMENTS:** There were no other director's comments.

**ADJOURNMENT:** There being no further business, the meeting was adjourned without objection at 9:19 am.

Respectfully submitted

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Monica P Masters/ Secretary

## **Lower Brushy Creek WCID March 17, 2025**

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- Review Cash Activity Report, including Receipts and Expenditures
  - Action Items:
    - Review January 31, 2025 Financial Statements.

# 2025 Lower Brushy Creek WCID

January						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Notes	
Jan 27	Board Meeting
Feb 17	Board Meeting
Mar 17	Board Meeting

**Lower Brushy Creek WCID  
Cash Activity Report  
December 31, 2024 - January 31, 2025**

		<u>City National Bank</u>
		<b>Operating Account</b>
<b>Reconciled Cash Balance - December 31, 2024</b>		<b>\$ 30,819.74</b>
<b>Subsequent Activity</b>		<b>\$ 52,170.74</b>
<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
Wire Transfer From Texpool		50,000.00
Wire Transfer From Texpool		65,000.00
Ancira Strategic Partners LLP	Consulting Services - January 2025	(1,000.00)
Clarno Consulting LLC	General Manager Services - January 2025	(6,500.00)
Heritage Office Suites	Rent - January 2025	(1,079.40)
RTS Connect	Consulting Services - January 2025	(1,200.00)
Bott & Douthitt, PLLC	Accounting Fees - November & December 2025	(4,400.00)
Clarno Consulting LLC	General Manager Services- January 2025 True Up	(500.00)
Domain Networks	Annual Website Domain Listing	(289.00)
K Friese & Associates	Engineering Fees - November & December 2024	(6,278.75)
Lilly, Sue	District Clerk Fees - November & December 2024	(2,050.00)
Mathews & Freeland, LLP	Legal Fees - December 2024	(4,040.00)
Ross, Molina, Oliveros, PC	Profession Services - December 2024	(400.00)
TerraSol, LLC	Summer Mowing - December 2024	(14,287.14)
Williamson Central Appraisal District	Appraisal Fees - Q1 2025	(10,162.00)
Ancira Strategic Partners LLP	Consulting Services - February 2025	(1,000.00)
Clarno Consulting LLC	General Manager Services - February 2025	(7,000.00)
Heritage Office Suites	Rent - February 2025	(1,028.00)
RTS Connect	Consulting Services - February 2025	(1,200.00)
Debit Card Purchases December 2024		(414.97)
	Total Bookkeeper's Account Expenditures	<u>52,170.74</u>
<b>Reconciled Balance - January 31, 2025</b>		<b>\$ 82,990.48</b>

**Lower Brushy Creek WCID**  
**Cash/Investment Activity Report**  
**December 31, 2024 - January 31, 2025**

	Interest Rates	Balance 12/31/2024	Subsequent		Subtotal 1/31/2025	Projected Balance 1/31/2025
			Receipts	Disbursements		
<b>General Fund -</b>						
City Not on Bank Account	n/a	\$ 30,819.74	\$ 115,000.00	\$ (62,829.26)	\$ 82,990.48	\$ 82,990.48
TexPool - General Operating	4.3913%	1,158,393.32	393,220.74	(115,000.00)	1,436,614.06	1,436,614.06
TexPool - Rainy Day Fund	4.3913%	224,916.47	838.99	-	225,755.46	225,755.46
<b>Total - General Fund</b>		<b>1,414,129.53</b>	<b>509,059.73</b>	<b>(177,829.26)</b>	<b>1,745,360.00</b>	<b>1,745,360.00</b>
<b>Total - All Funds</b>		<b>\$ 1,414,129.53</b>	<b>\$ 509,059.73</b>	<b>\$ (177,829.26)</b>	<b>\$ 1,745,360.00</b>	<b>\$ 1,745,360.00</b>



# Recap & Standings Report

WTAXSaaS

Cycles: All Taxing Units: Coupland ISD... Deposit Date Range: 10/01/2024 to 01/31/2025 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

## Property Tax

W13 (Lower Brushy Cr WC&ID)  
Taxing Unit Totals (IS,MO,SA)

2024 Fiscal Year: 10/01/2024 - 09/30/2025

	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024	1,023,634.61	0.00	1,023,357.04	1,023,357.04	896,497.97	0.00	1.32	0.00	0.52	126,858.27	896,498.77
2023	841,540.38	7,921.97	-714.29	7,207.68	1,734.81	520.33	0.00	555.50	0.00	5,472.87	1,734.81
2022	758,373.38	1,998.44	-327.87	1,670.57	-236.11	32.54	0.00	19.82	0.00	1,906.68	-236.11
2021	577,067.74	1,043.33	22.40	1,065.73	2.59	1.25	0.00	0.58	0.00	1,063.14	2.59
2020	484,724.15	1,012.52	13.70	1,026.22	5.46	3.29	0.00	1.31	0.00	1,020.76	5.46
2019	440,890.17	981.71	0.00	981.71	38.32	27.56	0.00	9.89	0.00	943.39	38.32
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006 & prior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Summary</b>											
<b>Total Current</b>	1,023,634.61	0.00	1,023,357.04	1,023,357.04	896,497.97	0.00	1.32	0.00	0.52	126,858.27	896,498.77
<b>Total Delinquent</b>	3,102,595.82	12,957.97	-1,006.06	11,951.91	1,545.07	584.97	0.00	587.10	0.00	10,406.84	1,545.07
<b>Rollbacks</b>		1,934.42	1,217.89	3,152.31	1,739.40	0.00	0.00	0.00	0.00	1,412.91	1,739.40
<b>Taxing Unit Total</b>	4,126,230.43	14,892.39	1,023,568.87	1,038,461.26	899,782.44	584.97	1.32	587.10	0.52	138,678.02	899,783.24
<b>Percentages</b>											
% of Roll Collected - 2024 - 87.60%				Adjusted Original Roll -- \$1,023,357.04				Current YTD Collected -- \$896,498.77			
Tax Collections Compared to Current Taxes Billed 0% Collected											
All Collections Compared to Current Taxes Billed 0% Collected											
Combined Collections (Collections + P&I Collected) -- 900,367.41											

**Lower Brushy Creek WCID**  
**Accountant's Compilation Report**  
**January 31, 2025**

The District is responsible for the accompanying financial statements of the governmental activities of Lower Brushy Creek WCID, as of and for the 4 months ended January 31, 2025, which collectively comprise the District's basic financial statements – governmental funds in accordance with the accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District has omitted the management's discussion and analysis, the Statement of Net Assets, and Statement of Activities that the Governmental Accounting Standards Board required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historic context.

In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows and the components required by GASB 34 were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that budgetary comparison information be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Supplementary Information

The supplementary information contained in the schedules described in the Supplementary Information Index is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to Lower Brushy Creek WCID.



March 17, 2025  
Round Rock, TX

Bott & Douthitt, PLLC

# Lower Brushy Creek WCID Governmental Funds Balance Sheet 1/31/2025

	<b>Governmental Funds</b>
	<b>General Fund</b>
<b>Assets</b>	
Cash and Cash Equivalents	
Cash	\$ 82,990.48
Cash Equivalents	1,662,369.52
Receivables	
Property Taxes	138,678.02
<b>Total Assets</b>	\$ 1,884,038.02
 <b>Liabilities</b>	
Accounts Payable	\$ 69,099.24
<b>Total Liabilities</b>	69,099.24
 <b>Deferred Inflows of Resources</b>	
Property Taxes	138,678.02
<b>Total Deferred Inflows of Resources</b>	138,678.02
 <b>Fund Balance</b>	
Fund Balances:	
Assigned	484,200.00
Unassigned	1,192,060.76
<b>Total Fund Balances</b>	1,676,260.76
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	\$ 1,884,038.02

**Lower Brushy Creek WCID  
Statement of Revenues,  
Expenditures & Changes in Fund Balance-Governmental Funds  
October 1, 2024 - January 31, 2025**

	<b>Governmental Funds</b>
	<b>General Fund</b>
<b>Revenues:</b>	
Property Tax Revenue, including penalties	\$ 900,367.41
Permits & Fees	3,000.00
Interest	16,290.10
<b>Total Revenues</b>	<b>919,657.51</b>
<b>Expenditures:</b>	
Current-	
Operating Expenses -	
Dam Maintenance	14,287.14
Administrative Services -	
Dues/Subscriptions/Professional Development	250.00
Insurance	3,454.16
Meals & Entertainment	61.03
Office Supplies	1,176.53
Director Fees	1,000.00
Travel & Mileage	2,000.00
Tax Appraisal Fees	10,162.00
Tax Collection Fees	8,651.17
Office Contract Labor	4,920.00
Postage/Delivery Charges	281.57
Rent Expense	4,091.44
Website Development	289.00
Miscellaneous Expense	1,314.80
Professional Fees -	
Legal Fees	17,176.91
Accounting Fees	8,852.22
Engineering Fees	40,052.06
USGS	10,625.00
General Manager	24,500.00
Auditing Fees	11,500.00
Other Consulting Fees	8,800.00
<b>Total Expenditures</b>	<b>173,445.03</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>746,212.48</b>
<b>Fund Balance, October 1, 2024</b>	<b>930,048.28</b>
<b>Fund Balance, January 31, 2025</b>	<b>\$ 1,676,260.76</b>

Supplementary Information  
Index

General Fund

- Budgetary Comparison Schedule
- Revenue & Expenditures: Actual + Budgeted

**Lower Brushy Creek WCID  
Budgetary Comparison Schedule-General Fund  
January 31, 2025**

	<b>Current Month</b>			<b>Year to Date</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>	<b>Actual</b>	<b>Budget</b>	<b>Difference</b>
<b>Revenues:</b>						
Property Taxes, including penalties	\$ 389,008.16	\$ 389,008.16	\$ -	\$ 900,367.41	\$ 900,367.41	\$ -
Interest Income	5,051.57	2,500.00	2,551.57	16,290.10	10,000.00	6,290.10
Permits & Fees	-	-	-	3,000.00	3,000.00	-
<b>Total Revenues</b>	<u>394,059.73</u>	<u>391,508.16</u>	<u>2,551.57</u>	<u>919,657.51</u>	<u>913,367.41</u>	<u>6,290.10</u>
<b>Expenditures:</b>						
Administrative Expenses						
General Manager	6,500.00	6,500.00	-	24,500.00	26,000.00	1,500.00
District Clerk	1,545.00	3,000.00	1,455.00	4,920.00	12,000.00	7,080.00
Director Fees	-	-	-	1,000.00	2,400.00	1,400.00
Accounting Fees	2,252.22	2,500.00	247.78	8,852.22	10,000.00	1,147.78
Audit Fees	11,500.00	11,500.00	-	11,500.00	11,500.00	-
Consulting fees	2,200.00	2,200.00	-	8,800.00	8,800.00	-
Legal Fees	88.00	4,000.00	3,912.00	17,176.91	16,000.00	(1,176.91)
Bonds/Insurance	-	-	-	3,454.16	3,000.00	(454.16)
Dues/Subscriptions/Professional Development	250.00	250.00	-	250.00	250.00	-
Meals/Entertainment	27.69	166.67	138.98	61.03	666.68	605.65
Rent	1,028.00	1,125.00	97.00	4,091.44	4,500.00	408.56
Office Supplies	-	83.33	83.33	1,176.53	333.32	(843.21)
Postage/PO Box/Delivery Charges	104.28	62.50	(41.78)	281.57	250.00	(31.57)
Travel/Mileage	500.00	541.67	41.67	2,000.00	2,166.68	166.68
Website	-	-	-	289.00	289.00	-
Tax Appraisal Fees	-	-	-	10,162.00	1,400.00	(8,762.00)
Williamson County Tax Collector	-	-	-	8,651.17	10,000.00	1,348.83
Miscellaneous	334.40	1,212.50	878.10	1,314.80	4,850.00	3,535.20
Engineering Expenses						
Engineering/Surveying	19,841.62	17,666.66	(2,174.96)	40,052.06	70,666.64	30,614.58
USGS	-	-	-	10,625.00	10,625.00	-
Operating Expenses						
Dam Maintenance	-	24,166.67	24,166.67	14,287.14	96,666.68	82,379.54
<b>Total Expenditures</b>	<u>46,171.21</u>	<u>74,974.99</u>	<u>28,803.78</u>	<u>173,445.03</u>	<u>292,364.00</u>	<u>118,918.97</u>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<u>\$ 347,888.52</u>	<u>\$ 316,533.17</u>	<u>\$ 31,355.35</u>	<u>\$ 746,212.48</u>	<u>\$ 621,003.41</u>	<u>\$ 125,209.07</u>

## Lower Brushy Creek WCID Revenues & Expenditures - General Fund: Actual + Budgeted Fiscal Year 2024-2025

FY 2025 Budget Approved 9/09/24	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Budget Feb-25	Budget Mar-25	Budget Apr-25	Budget May-25	Budget Jun-25	Budget Jul-25	Budget Aug-25	Budget Sep-25	Actual + Budgeted	Variance
<b>Revenues:</b>														
Property Taxes	\$ 17,563	\$ 39,066	\$ 454,731	\$ 389,009	\$ 99,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	0
Grant Income	-	-	-	-	-	-	-	-	-	-	-	132,300	132,300	-
Interest Income	30,000	3,661	3,759	5,052	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	36,290	6,290
Permits and Fees	15,000	-	3,000	-	-	-	-	-	-	-	-	12,000	15,000	-
<b>Total Revenues</b>	<b>1,177,300</b>	<b>42,684</b>	<b>461,490</b>	<b>394,060</b>	<b>102,133</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>146,800</b>	<b>1,168,591</b>	<b>6,291</b>
<b>Expenditures:</b>														
<b>Administrative Expenses -</b>														
General Manager	78,000	6,000	6,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	76,500	1,500
District Clerk	36,000	1,325	825	1,545	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	28,920	7,080
Director Fees	9,600	-	1,000	-	2,400	-	-	-	2,400	-	-	2,400	8,200	1,400
Accounting Fees	30,000	2,200	2,200	2,252	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	28,852	1,148
Audit Fees	11,500	-	-	11,500	-	-	-	-	-	-	-	-	11,500	-
Consulting fees	26,400	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400	-
Legal Fees	48,000	9,248	3,176	88	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	49,177	(1,177)
Advertising/Legal Notices	8,000	-	-	-	-	-	-	-	-	-	-	-	8,000	-
Bonds/Insurance	3,000	3,324	-	130	-	-	-	-	-	-	-	-	3,454	(454)
Dues/Subscriptions/Prof. Dev.	2,000	-	-	250	-	-	-	-	-	-	-	1,750	2,000	0
Meals/Entertainment	2,000	33	-	28	167	167	167	167	167	167	167	167	1,394	606
Rent	13,500	1,007	1,028	1,028	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	13,091	409
Office Supplies	1,000	1,177	-	-	83	83	83	83	83	83	83	83	1,843	(843)
Postage/PO Box/Delivery Charges	750	74	-	104	63	63	63	63	63	63	63	63	782	(32)
Travel/Mileage	6,500	500	500	500	542	542	542	542	542	542	542	542	6,333	167
Website	600	-	289	-	-	-	-	-	-	-	-	-	600	-
Appraisal Fees	5,600	-	10,162	-	-	1,400	-	-	1,400	-	-	-	600	-
Williamson County Tax Collector	10,000	8,651	-	-	-	-	-	-	-	-	-	-	14,362	(8,762)
Miscellaneous	14,550	48	884	334	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	11,014	3,536
<b>Engineering/Surveying</b>														
Engineering/Surveying	212,000	9,263	9,985	19,842	17,667	17,667	17,667	17,667	17,667	17,667	17,667	17,667	181,385	30,615
USGS	42,500	-	10,625	-	10,625	-	-	-	10,625	-	-	10,625	42,500	-
<b>Operating Expenses -</b>														
Dam Maintenance	290,000	-	14,287	-	24,167	24,167	24,167	24,167	24,167	24,167	24,167	24,167	207,621	82,380
Dam Repairs	520,000	-	-	-	-	-	-	-	-	-	-	520,000	520,000	-
Dam Rehabilitation	290,000	-	-	-	-	-	-	-	-	-	-	290,000	290,000	-
<b>Total Expenditures</b>	<b>1,661,500</b>	<b>45,018</b>	<b>63,291</b>	<b>46,171</b>	<b>63,225</b>	<b>77,650</b>	<b>63,225</b>	<b>63,225</b>	<b>77,650</b>	<b>63,225</b>	<b>63,225</b>	<b>897,711</b>	<b>1,542,581</b>	<b>118,919</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ (484,200)</b>	<b>\$ (23,595)</b>	<b>\$ 347,889</b>	<b>\$ 38,908</b>	<b>\$ (75,150)</b>	<b>\$ (60,725)</b>	<b>\$ (60,725)</b>	<b>\$ (60,725)</b>	<b>\$ (75,150)</b>	<b>\$ (60,725)</b>	<b>\$ (60,725)</b>	<b>\$ (750,911)</b>	<b>\$ (373,990)</b>	<b>\$ 125,210</b>

**LOWER BRUSHY CREEK WCID**  
**FY 2025 - Budget Amendment #1**  
**March 1, 2025**

<b>Background:</b>	The WCID has (1) leased office space in Hutto and (2) obtained the services of a full time Operations Manager. Proposed budget changes associated with these two additions are detailed below. New budget line items are shown in red.			
<b>To/From</b>	<b>Description</b>	<b>Approved Budget Amount</b>	<b>Proposed Amendment</b>	<b>Revised Budget Amount</b>
To	Office - Rental/Deposits	\$13,500.00	\$10,500.00	\$24,000.00
To	Office - Furniture/Equipment	\$0.00	\$16,000.00	\$16,000.00
To	Office - Utilities	\$0.00	\$2,200.00	\$2,200.00
To	Operations Manager	\$0.00	\$32,000.00	\$32,000.00
To	Employee benefits	\$0.00	\$6,000.00	\$6,000.00
To	Travel/Mileage	\$6,500.00	\$3,000.00	\$9,500.00
From	Site 25 - project management/legal/land rights	\$50,000.00	-\$40,000.00	\$10,000.00
From	Site 29 - project management/legal/land rights	\$50,000.00	-\$40,000.00	\$10,000.00
	<b>Total Budget Amendment #1</b>		<b>-\$10,300.00</b>	

Approved by the Board of Directors on March 17, 2025.

By: \_\_\_\_\_  
 Edmond S Komandosky, President