

SEP 03 2025

Nancy E. Ruter
County Clerk, Williamson Co., TX



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

LOWER BRUSHY CREEK WCID

Notice is hereby given for a Regular Called Meeting of the Board of Directors of the Lower Brushy Creek WCID and Public Hearing regarding FY25 Tax Rate to be held on **Wednesday, September 10, 2025 at 7:00pm** at the Taylor Public Library, located at 801 Vance Street in Taylor, TX 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. Public Hearing regarding FY25 Tax Rate;
3. Citizens Communications- *an opportunity for the public to address the Board on agenda items or concerns not on the agenda (limited to 3 minutes each)*
4. 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 the item will be removed from the consent agenda and considered at another time during the meeting.*
 - Consideration and approval of the following:
 - 4a. Minutes for the Regular Called Meeting Minutes of August 4, 2025
 - 4b. Financial Report: Account Register for March-April 2025
 - 4c. Financial Report: Account Register for July 2025
5. Consent Action Items- *the items on the consent action items 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 the item will be removed from the consent action items and considered at another time during the meeting.*
 - Consideration and approval for the General Manager to execute the following:
 - 5a. Joint Funding Agreement for FY26 with the U.S. Geological service for operation and maintenance of five water level/rainfall gauges for a fixed cost of \$42,500;
 - 5b. Professional Services Agreement for FY26 with K Friese and Associates, LLC for \$75,0000
 - 5c. Contract for Professional Services for FY26 with RTS Connect LLC for communications consulting or a fixed cost of \$14,400;

- 5d. Consulting Services Agreement for FY26 with Ancira Strategic Partners, LLP for communication consulting for a fixed cost of \$24,000;
- 5e. Consideration and approval of Amendment #1 with TerraSol LLC for FY26 Operation, Maintenance and Related Services in the amount not to exceed \$112,021.85;
6. Consideration and approval of the General Manager to execute the Engagement Agreement with Stefanie Albright, attorney and partner with Bickerstaff Heath Delgado Acosta LLP.
7. Consideration and approval of the FY26 Budget;
8. Consideration and approval of the LBCWCID Personnel Policy Manual;
9. Close Public Hearing regarding FY25 Tax Rate and consider an order setting the maximum property tax rate of \$0.016949 per hundred dollars valuation of property;
10. Agency Reports
11. Consideration and Discussion of the General Manager's Report and updates;
12. Executive Session as authorized by Section 551.072 (Deliberations regarding Real Property) of Chapter 551, Title 5 of the Texas Local Government Code: easements and land values associated with LBC Site 18 Upgrade Project.
13. Reconvene to open session to take-action, if any, on matters discussed in the Executive Session.
14. Director's Comments
15. 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), 55.072 (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)

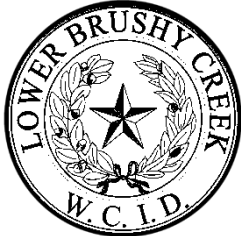
CERTIFICATION

I certify that a copy of the September 10, 2025, Lower Brushy Creek WCID 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 before September 7, 2025.

Sue Lilly

Sue Lilly, District Clerk

In compliance with the Americans with Disabilities Act, the Lower Brushy Creek WCID will provide reasonable accommodations for persons attending the Board of Directors meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Sue Lilly, District Clerk at 512-642-3129.



LOWER BRUSHY CREEK

Water Control Improvement District

MINUTES OF THE REGULAR CALLED MEETING OF THE BOARD OF DIRECTORS
August 4, 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 8:06am on Monday August 4, 2025 and announced that a Quorum was present.

ATTENDANCE: Board members present included Secretary/Treasurer Monica Masters, Director Laine Holman and Director Allen Ray David. Others present included, General Manager Jim Clarno, Operations Manager Matthew May, District Clerk Sue Lilly, Communications Consultant Richard Stone, Allen Douthitt with Bott & Douthitt, PLLC, and Board Attorney Mark Schroeder.

CITIZENS COMMUNICATIONS: There were no citizens communications.

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

- a. Minutes for the Regular Called Meeting of the Board of Directors for June 2, 2025;
- b. Financial Reports: Account Register for May and June 2025 and FY25 Third Quarter Report;

A motion to approve the consent agenda as presented was made by Director Laine Holman. The motion was seconded by Director Allen Ray David and was carried unanimously.

PRESENTATION BY GENERAL MANAGER OF PROPOSED FY26 BUDGET AND FY25 TAX RATE: General Manager, Jim Clarno, presented the proposed FY26 Budget and the FY25 Tax Rate for discussion. **No action was taken.**

PUBLIC HEARING: President Komandosky opened a Public Hearing regarding the FY25 Tax Rate at 8:41am to consider adoption of an order setting the maximum property tax rate of \$0.01695 per hundred dollars valuation of property; **No action was taken.**

President Komandosky closed the Public Hearing regarding the FY25 Tax Rate at 8:43am.

No action was taken.

PRESENTATION BY GENERAL MANAGER OF PROPOSED FY26 EMPLOYEE BENEFITS AND HANDBOOK: Clarno presented the proposed FY26 Employee Benefits and Handbook for discussion. **No action was taken.**

ACTION ITEMS:

Clarno presented for approval of the General Manager to execute an agreement with Texas County and District Retirement System (TCDRS) to provide Employee Retirement Benefits and an agreement with Zesch & Pickett Insurance, LLP to provide Employee Health Care Benefits for FY26.

A motion to approve the General Manager to execute agreements with TCDRS to provide Employee Retirement Benefits for FY26 and with Zesch & Pickett Insurance, LLP to provide Employee Health Care Benefits for FY26 as presented was made by Director David. The motion was seconded by Treasurer/Secretary Monica Masters and was carried unanimously.

9. Clarno presented for approval for the General Manager to execute the Engagement Letter with Maxwell, Locke and Ritter, LLC to perform auditing services for FY25 for the not-to-exceed amount of \$12,000.

A motion to approve the General Manager to execute the Engagement Letter with Maxwell, Locke and Ritter, LLC. to perform auditing services for FY25 as presented was made by Director Laine Holman. The motion was seconded by Director David and was carried unanimously.

10. Clarno presented for approval for the General Manager to execute an Agreement with Jerdon Enterprise, L.P. to provide services on the Principal Conduit Repairs for Sites 3, 10, and 30 to a not-to-exceed amount of \$948,080.00.

A motion to approve the General Manager to execute an Agreement with Jerdon Enterprise, L.P. to provide services on the Principal Conduit Repairs for Sites 3, 10 and 30 as presented was made by Treasurer/Secretary Masters. The motion was seconded by Director David and was carried unanimously.

AGENCY REPORTS: There were no agency reports.

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: 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 **No executive Session was needed.**

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

ADJOURNMENT: There being no further business, the meeting was adjourned without objection at 9:21 am.

Respectfully submitted

Monica P Masters/ Secretary

Lower Brushy Creek WCID June 2, 2025

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

Lower Brushy Creek WCID
Accountant's Compilation Report

April 30, 2025

The District is responsible for the accompanying financial statements of the governmental activities of Lower Brushy Creek WCID, as of and for the 7 months ended April 30, 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.

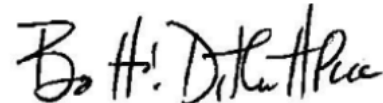
In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows and the components required by GASB 34 were 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.



June 2, 2025
Round Rock, TX

Bott & Douthitt, PLLC

Lower Brushy Creek WCID Governmental Funds Balance Sheet 4/30/2025

	Governmental Funds
	General Fund
Assets	
Cash and Cash Equivalents	
Cash	\$ 100,581.67
Cash Equivalents	1,636,956.80
Receivables	
Property Taxes	38,344.19
Total Assets	\$ 1,775,882.66
Liabilities	
Accounts Payable	\$ 50,462.19
Payroll Liabilities	\$ 727.90
Total Liabilities	51,190.09
Deferred Inflows of Resources	
Property Taxes	38,344.19
Total Deferred Inflows of Resources	38,344.19
Fund Balance	
Fund Balances:	
Assigned	484,200.00
Unassigned	1,202,148.38
Total Fund Balances	1,686,348.38
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1,775,882.66

**Lower Brushy Creek WCID
Statement of Revenues,
Expenditures & Changes in Fund Balance-Governmental Funds
October 1, 2024 - April 30, 2025**

	Governmental Funds
	General Fund
Revenues:	
Property Tax Revenue, including penalties	\$ 1,007,376.39
Permits & Fees	3,120.25
Interest	33,868.40
Total Revenues	1,044,365.04
Expenditures:	
Current-	
Operating Expenses -	
Dam Maintenance	14,287.14
Advertising/Legal Notice	466.26
Dues/Subscriptions/Professional Development	500.00
Insurance	3,454.16
Meals & Entertainment	61.03
Office Supplies	10,717.14
Director Fees	3,850.00
Travel & Mileage	3,891.39
Tax Appraisal Fees	6,043.00
Tax Collection Fees	8,651.17
Office Contract Labor	8,400.00
Postage/Delivery Charges	436.67
Rent Expense	13,214.00
Website Development	3,792.01
Utilities	179.50
Miscellaneous Expense	13,006.63
Professional Fees -	
Legal Fees	23,428.91
Accounting Fees	15,452.22
Engineering Fees	73,698.21
USGS	10,625.00
General Manager	44,000.00
Wages	3,010.50
Auditing Fees	11,500.00
Other Consulting Fees	15,400.00
Total Expenditures	288,064.94
Excess/(Deficiency) of Revenues over Expenditures	756,300.10
Fund Balance, October 1, 2024	930,048.28
Fund Balance, April 30, 2025	\$ 1,686,348.38

Supplementary Information
Index

General Fund

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

Lower Brushy Creek WCID
Budgetary Comparison Schedule-General Fund
April 30, 2025

	Current Month			Year to Date		
	Actual	Budget	Difference	Actual	Budget	Difference
Revenues:						
Property Taxes, including penalties	\$ 9,058.90	\$ -	\$ 9,058.90	\$ 1,007,376.39	\$ 1,000,000.00	\$ 7,376.39
Grant Income	-	-	-	-	-	-
Interest Income	5,810.23	2,500.00	3,310.23	33,868.40	17,500.00	16,368.40
Permits/Fees & Other Income	71.99	-	71.99	3,120.25	3,120.25	-
Total Revenues	14,941.12	2,500.00	12,441.12	1,044,365.04	1,020,620.25	23,744.79
Expenditures:						
Administrative Expenses						
General Manager	6,500.00	6,500.00	-	44,000.00	45,500.00	1,500.00
District Clerk	-	3,000.00	3,000.00	8,400.00	21,000.00	12,600.00
Director Fees	-	-	-	3,850.00	4,800.00	950.00
Accounting Fees	2,200.00	2,500.00	300.00	15,452.22	17,500.00	2,047.78
Audit Fees	-	-	-	11,500.00	11,500.00	-
Consulting fees	2,200.00	2,200.00	-	15,400.00	15,400.00	-
Other Professional Fees	-	-	-	-	-	-
Legal Fees	1,496.00	4,000.00	2,504.00	23,428.91	28,000.00	4,571.09
Advertising/Legal Notices	466.26	466.26	-	466.26	466.26	-
Bonds/Insurance	-	-	-	3,454.16	3,000.00	(454.16)
Dues/Subscriptions/Professional Development	-	-	-	500.00	500.00	-
Meals/Entertainment	-	166.67	166.67	61.03	1,166.69	1,105.66
Rent	3,008.30	1,125.00	(1,883.30)	13,214.00	7,875.00	(5,339.00)
Office Supplies	4,723.50	83.33	(4,640.17)	10,717.14	583.31	(10,133.83)
Postage/PO Box/Delivery Charges	-	62.50	62.50	436.67	437.50	0.83
Travel/Mileage	891.39	541.67	(349.72)	3,891.39	3,791.69	(99.70)
Website	3,503.01	-	(3,503.01)	3,792.01	600.00	(3,192.01)
Tax Appraisal Fees	(4,119.00)	-	4,119.00	6,043.00	5,600.00	(443.00)
Williamson County Tax Collector	-	-	-	8,651.17	10,000.00	1,348.83
Wages	3,010.50	-	(3,010.50)	3,010.50	-	(3,010.50)
Utilities	48.21	-	(48.21)	179.50	-	(179.50)
Miscellaneous	7,853.82	1,212.50	(6,641.32)	13,006.63	8,487.50	(4,519.13)
Engineering Expenses						
Engineering/Surveying	17,611.32	17,666.66	55.34	73,698.21	123,666.69	49,968.48
USGS	-	-	-	10,625.00	21,250.00	10,625.00
Operating Expenses						
Dam Maintenance	-	24,166.67	24,166.67	14,287.14	169,166.69	154,879.55
Total Expenditures	49,393.31	63,691.25	14,297.94	288,064.94	500,291.33	212,226.39
Excess/(Deficiency) of Revenues over Expenditures	\$ (34,452.19)	\$ (61,191.25)	\$ 26,739.06	\$ 756,300.10	\$ 520,328.92	\$ 235,971.18

**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	Actual Feb-25	Actual Mar-25	Actual Apr-25	Budget May-25	Budget Jun-25	Budget Jul-25	Budget Aug-25	Budget Sep-25	Actual + Budgeted	Variance
Revenues:															
Property Taxes	\$ 1,000,000	\$ 17,563	\$ 39,066	\$ 454,731	\$ 389,009	\$ 81,873	\$ 16,077	\$ 9,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,007,377	7,377
Grant Income	132,300	-	-	-	-	-	-	-	-	-	-	-	132,300	132,300	-
Interest Income	30,000	3,861	3,618	3,759	5,052	5,582	6,186	5,810	2,500	2,500	2,500	2,500	2,500	46,368	16,368
Permits and Fees	15,000	-	-	3,000	-	-	48	72	-	-	-	-	11,880	15,000	-
Total Revenues	1,177,300	21,423	42,684	461,490	394,060	87,455	22,311	14,941	2,500	2,500	2,500	2,500	146,680	1,186,045	23,745
Expenditures:															
Administrative Expenses -															
General Manager	78,000	6,000	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	1,225	825	1,545	1,500	1,980	-	3,000	3,000	3,000	3,000	3,000	23,400	12,600
Director Fees	9,600	-	-	1,000	-	-	2,850	-	-	2,400	-	-	2,400	8,650	950
Accounting Fees	30,000	2,200	2,200	2,200	2,252	2,200	2,200	2,200	2,500	2,500	2,500	2,500	2,500	27,952	2,048
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	2,200	26,400	-
Legal Fees	48,000	10,448	4,665	3,176	463	2,169	1,012	1,496	4,000	4,000	4,000	4,000	4,000	43,429	4,571
Advertising/Legal Notices	8,000	-	-	-	-	-	-	466	-	-	-	-	7,534	8,000	-
Bonds/Insurance	3,000	3,324	-	130	-	-	-	-	-	-	-	-	-	3,454	(454)
Dues/Subscriptions/Prof. Dev.	2,000	-	-	-	250	-	250	-	-	-	-	-	-	1,500	0
Meals/Entertainment	2,000	-	33	-	28	-	-	-	167	167	167	167	167	894	1,106
Rent	13,500	1,007	1,028	1,028	1,028	3,057	3,057	3,008	1,125	1,125	1,125	1,125	1,125	18,839	(5,339)
Office Supplies	1,000	1,177	-	-	-	4,441	376	4,724	83	83	83	83	83	11,134	(10,134)
Postage/PO Box/Delivery Charges	750	74	103	-	104	61	94	-	63	63	63	63	63	749	1
Travel/Mileage	6,500	500	500	500	500	500	500	891	542	542	542	542	542	6,600	(100)
Website	600	-	-	289	-	-	-	3,503	-	-	-	-	-	3,792	(3,192)
Appraisal Fees	5,600	-	-	10,162	-	-	-	(4,119)	-	-	-	-	-	6,043	(443)
Williamson County Tax Collector	10,000	8,651	-	-	-	-	-	-	-	-	-	-	-	8,651	1,349
Utilities	-	-	-	-	-	-	131	48	-	-	-	-	-	180	(180)
Wages	-	-	-	-	-	-	-	3,011	-	-	-	-	-	3,011	(3,011)
Miscellaneous	14,550	48	48	884	334	991	2,847	7,854	1,213	1,213	1,213	1,213	1,213	19,069	(4,519)
Engineering Expenses -															
Engineering/Surveying	212,000	9,263	963	9,985	19,842	7,507	8,527	17,611	17,667	17,667	17,667	17,667	17,667	162,031	49,969
USGS	42,500	-	-	10,625	-	-	-	-	-	10,625	-	-	10,625	31,875	10,625
Operating Expenses -															
Dam Maintenance	290,000	-	-	14,287	-	-	-	-	24,167	24,167	24,167	24,167	24,167	135,120	154,880
Dam Repairs	520,000	-	-	-	-	-	-	-	-	-	-	-	520,000	520,000	-
Dam Rehabilitation	290,000	-	-	-	-	-	-	-	-	-	-	-	290,000	290,000	-
Total Expenditures	1,661,500	46,218	18,965	63,291	46,546	31,126	32,525	49,393	63,225	76,250	63,225	63,225	895,284	1,449,273	212,227
Excess/(Deficiency) of Revenues over Expenditures	\$ (484,200)	\$ (24,795)	\$ 23,720	\$ 398,199	\$ 347,514	\$ 56,329	\$ (10,213)	\$ (34,452)	\$ (60,725)	\$ (73,750)	\$ (60,725)	\$ (60,725)	\$ (748,604)	\$ (263,227)	\$ 235,973

Lower Brushy Creek WCID September 10, 2025

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

Lower Brushy Creek WCID
Accountant's Compilation Report

July 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 ten months ended July 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.

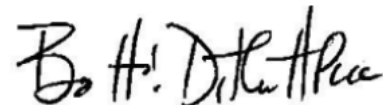
In addition, the District has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows and the components required by GASB 34 were 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.

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



September 10, 2025
Round Rock, TX

Bott & Douthitt, PLLC

Lower Brushy Creek WCID Governmental Funds Balance Sheet 7/31/2025

	Governmental Funds
	General Fund
Assets	
Cash and Cash Equivalents	
Cash	\$ 52,858.56
Cash Equivalents	1,320,299.77
Receivables	
Property Taxes	23,530.88
Total Assets	\$ 1,396,689.21
Liabilities	
Accounts Payable	\$ 77,741.20
Payroll Liabilities	\$ 1,785.79
Total Liabilities	79,526.99
Deferred Inflows of Resources	
Property Taxes	23,530.88
Total Deferred Inflows of Resources	23,530.88
Fund Balance	
Fund Balances:	
Assigned	473,900.00
Unassigned	819,731.34
Total Fund Balances	1,293,631.34
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 1,396,689.21

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

	Governmental Funds
	General Fund
Revenues:	
Property Tax Revenue, including penalties	\$ 1,023,249.93
Permits & Fees	3,120.25
Interest	50,344.43
Total Revenues	1,076,714.61
Expenditures:	
Current-	
Operating Expenses -	
Dam Rehabilitation	174,006.60
Dam Repairs	11,419.95
Dam Maintenance	83,373.63
Administrative Services -	
Advertising/Legal Notice	1,710.00
Dues/Subscriptions/Professional Development	5,256.50
Insurance	3,454.16
Meals & Entertainment	167.32
Office Supplies	13,985.24
Director Fees	5,500.00
Travel & Mileage	5,652.40
Tax Appraisal Fees	6,043.00
Tax Collection Fees	8,651.17
Postage/Delivery Charges	502.61
Rent Expense	19,301.39
Website Development	3,792.01
Utilities	579.86
Miscellaneous Expense	9,453.50
Professional Fees -	
Legal Fees	26,847.48
Accounting Fees	22,052.22
Engineering Fees	147,806.18
USGS	31,875.00
General Manager	63,500.00
District Clerk	18,600.00
Operations Manager	13,761.00
Payroll Expenses	2,340.33
Auditing Fees	11,500.00
Other Consulting Fees	22,000.00
Total Expenditures	713,131.55
Excess/(Deficiency) of Revenues over Expenditures	363,583.06
Fund Balance, October 1, 2024	930,048.28
Fund Balance, July 31, 2025	\$ 1,293,631.34

Supplementary Information
Index

General Fund

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

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

	Current Month			Year to Date		
	Actual	Budget	Difference	Actual	Budget	Difference
Revenues:						
Property Taxes, including penalties	\$ 4,721.84	\$ -	\$ 4,721.84	\$ 1,023,249.93	\$ 1,000,000.00	\$ 23,249.93
Grant Income	-	-	-	-	-	-
Interest Income	5,091.14	2,500.00	2,591.14	50,344.43	25,000.00	25,344.43
Permits/Fees & Other Income	-	-	-	3,120.25	3,120.25	-
Total Revenues	9,812.98	2,500.00	7,312.98	1,076,714.61	1,028,120.25	48,594.36
Expenditures:						
Administrative Expenses						
General Manager	6,500.00	6,500.00	-	63,500.00	65,000.00	1,500.00
District Clerk	3,690.00	3,000.00	(690.00)	18,600.00	30,000.00	11,400.00
Operations Manager	4,719.00	5,333.33	614.33	13,760.50	21,333.32	7,572.82
Director Fees	-	-	-	5,500.00	7,200.00	1,700.00
Accounting Fees	2,200.00	2,500.00	300.00	22,052.22	25,000.00	2,947.78
Audit Fees	-	-	-	11,500.00	11,500.00	-
Consulting fees	2,200.00	2,200.00	-	22,000.00	22,000.00	-
Other Professional Fees	-	-	-	-	-	-
Legal Fees	-	4,000.00	4,000.00	26,847.48	40,000.00	13,152.52
Advertising/Legal Notices	730.00	730.00	-	1,710.00	1,566.26	(143.74)
Bonds/Insurance	-	-	-	3,454.16	3,000.00	(454.16)
Dues/Subscriptions/Professional Development	140.00	-	(140.00)	5,256.50	2,000.00	(3,256.50)
Meals/Entertainment	-	166.67	166.67	167.32	1,666.70	1,499.38
Rent	2,029.13	2,000.00	(29.13)	19,301.39	20,000.00	698.61
Office Supplies	-	1,416.67	1,416.67	13,985.24	14,166.70	181.46
Postage/PO Box/Delivery Charges	65.94	62.50	(3.44)	502.61	625.00	122.39
Travel/Mileage	722.60	791.67	69.07	5,652.40	7,916.70	2,264.30
Website	-	-	-	3,792.01	600.00	(3,192.01)
Tax Appraisal Fees	-	-	-	6,043.00	5,600.00	(443.00)
Williamson County Tax Collector	-	-	-	8,651.17	10,000.00	1,348.83
Utilities	156.96	183.33	26.37	579.86	1,833.30	1,253.44
Payroll Taxes	721.17	-	(721.17)	2,340.33	-	(2,340.33)
Employee Benefits	-	1,000.00	1,000.00	-	4,000.00	4,000.00
Miscellaneous	166.31	1,212.50	1,046.19	9,453.50	12,125.00	2,671.50
Engineering Expenses						
Engineering/Surveying	2,438.75	17,666.66	15,227.91	147,806.18	176,666.60	28,860.42
USGS	-	-	-	31,875.00	31,875.00	-
Operating Expenses						
Dam Maintenance	7,000.00	24,166.67	17,166.67	83,373.63	241,666.70	158,293.07
Dam Repairs	-	-	-	11,419.95	11,419.95	-
Dam Rehabilitation	101,150.34	101,150.34	-	174,006.60	174,006.60	-
Total Expenditures	134,630.20	174,080.34	39,450.14	713,131.05	942,767.83	229,636.78
Excess/(Deficiency) of Revenues over Expenditures	\$ (124,817.22)	\$ (171,580.34)	\$ 46,763.12	\$ 363,583.56	\$ 85,352.42	\$ 278,231.14

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

	FY 2025 Amended Budget Approved 3/1/2025	Actual Oct-24	Actual Nov-24	Actual Dec-24	Actual Jan-25	Actual Feb-25	Actual Mar-25	Actual Apr-25	Actual May-25	Actual Jun-25	Actual Jul-25	Budget Aug-25	Budget Sep-25	Actual + Budgeted	Variance
Revenues:															
Property Taxes	\$ 1,000,000	\$ 17,563	\$ 39,066	\$ 454,731	\$ 389,009	\$ 81,873	\$ 16,077	\$ 9,059	\$ 6,716	\$ 4,436	\$ 4,722	\$ -	\$ -	\$ 1,023,250	23,250
Grant Income	132,300	-	-	-	-	-	-	-	-	-	-	-	132,300	132,300	-
Interest Income	30,000	3,861	3,618	3,759	5,052	5,582	6,186	5,810	5,997	5,388	5,091	2,500	2,500	55,344	25,344
Permits and Fees	15,000	-	-	3,000	-	-	48	72	-	-	-	-	11,880	15,000	-
Total Revenues	1,177,300	21,423	42,684	461,490	394,060	87,455	22,311	14,941	12,713	9,823	9,813	2,500	146,680	1,210,895	48,595
Expenditures:															
Administrative Expenses -															
General Manager	78,000	6,000	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	1,225	825	1,545	1,500	1,980	750	2,370	3,390	3,690	3,000	3,000	24,600	11,400
Operations Manager	32,000	-	-	-	-	-	-	2,261	2,706	4,076	4,719	5,333	5,333	24,428	7,572
Director Fees	9,600	-	-	1,000	-	-	2,850	-	-	1,650	-	-	2,400	7,900	1,700
Accounting Fees	30,000	2,200	2,200	2,200	2,252	2,200	2,200	2,200	2,200	2,200	2,200	2,500	2,500	27,052	2,948
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	2,200	26,400	-
Legal Fees	48,000	10,448	4,665	3,176	463	2,169	2,446	1,496	1,985	-	-	4,000	4,000	34,847	13,153
Advertising/Legal Notices	8,000	-	-	-	-	-	610	-	-	370	730	-	6,434	8,144	(144)
Bonds/Insurance	3,000	3,324	-	130	-	-	-	-	-	-	-	-	-	3,454	(454)
Dues/Subscriptions/Prof. Dev.	2,000	-	-	785	470	303	1,000	675	1,514	370	140	-	-	5,257	(3,257)
Meals/Entertainment	2,000	-	33	-	28	-	-	65	41	-	-	167	167	501	1,499
Rent	24,000	1,007	1,028	1,028	1,028	3,057	3,057	3,008	2,029	2,029	2,029	2,000	2,000	23,301	699
Office Supplies	17,000	1,177	-	-	-	4,487	1,642	5,852	828	-	-	1,417	1,417	16,819	181
Postage/PO Box/Delivery Charges	750	74	103	-	104	61	94	-	-	-	63	63	63	624	126
Travel/Mileage	9,500	500	500	500	500	500	500	580	638	712	723	792	792	7,236	2,264
Website	600	-	-	289	-	-	-	3,503	-	-	-	-	-	3,792	(3,192)
Appraisal Fees	5,600	-	-	10,162	-	-	-	(4,119)	-	-	-	-	-	6,043	(443)
Williamson County Tax Collector	10,000	8,651	-	-	-	-	-	-	-	-	-	-	-	8,651	1,349
Utilities	2,200	-	-	-	-	-	131	48	86	157	157	183	183	947	1,253
Payroll Taxes	-	-	-	-	-	-	-	312	525	782	721	-	-	2,340	(2,340)
Employee Benefits	6,000	-	-	-	-	-	-	-	-	-	-	1,000	1,000	2,000	4,000
Miscellaneous	14,550	48	48	99	114	642	831	6,451	558	495	170	1,213	1,213	11,882	2,668
Engineering Expenses -															
Engineering/Surveying	212,000	9,263	963	14,264	19,842	17,560	8,527	17,611	5,855	51,483	2,439	17,667	17,667	183,140	28,861
USGS	42,500	-	-	10,625	-	-	-	10,625	-	10,625	-	-	10,625	42,500	-
Operating Expenses -															
Dam Maintenance	290,000	-	-	14,287	-	-	-	-	27,562	34,524	7,000	24,167	24,167	131,707	158,293
Dam Repairs	520,000	-	11,420	-	-	-	-	-	-	-	-	-	508,580	520,000	-
Dam Rehabilitation	210,000	-	-	-	-	-	-	-	-	72,856	101,150	-	35,993	210,000	0
Total Expenditures	1,651,200	46,218	30,385	67,570	46,546	41,179	34,568	60,018	57,598	194,419	134,630	72,200	636,232	1,421,564	229,636
Excess/(Deficiency) of Revenues over Expenditures	\$ (473,900)	\$ (24,795)	\$ 12,300	\$ 393,920	\$ 347,514	\$ 46,276	\$ (12,257)	\$ (45,077)	\$ (44,885)	\$ (184,595)	\$ (124,817)	\$ (69,700)	\$ (489,552)	\$ (210,669)	\$ 278,231



United States Department of the Interior

U.S. GEOLOGICAL SURVEY
Oklahoma-Texas Water Science Center
1505 Ferguson Lane
Austin, TX 78754

June 17, 2025

Mr. James Clarno
General Manager
Lower Brushy Creek WCID
351 Exchange Blvd Suite 230
Hutton, TX 78634

Dear Mr. Clarno:

Enclosed is our standard joint-funding agreement 26SJJFATX216000 between the U.S. Geological Survey Oklahoma-Texas Water Science Center and Lower Brushy Creek WCID for negotiated deliverables (see attached), during the period October 1, 2025 through September 30, 2026 in the amount of \$42,500 from your agency. U.S. Geological Survey contributions for this agreement are \$0 for a combined total of \$42,500. Please sign and return one fully-executed original to Kandis Becher at GS-W-OT_OTFM@usgs.gov or mail to the address above.

Federal law requires that we have a signed agreement before we start or continue work. Please return the signed agreement by **September 1, 2025**. If, for any reason, the agreement cannot be signed and returned by the date shown above, please contact Joseph Capesius at (512) 927-3570 or email capesius@usgs.gov to make alternative arrangements.

This is a fixed cost agreement to be billed quarterly via Down Payment Request (automated Form DI-1040). Please allow 30-days from the end of the billing period for issuance of the bill. If you experience any problems with your invoice(s), please contact Kandis Becher at phone number (682) 316-5051 or kkbecher@usgs.gov.

The results of all work performed under this agreement will be available for publication by the U.S. Geological Survey. We look forward to continuing this and future cooperative efforts in these mutually beneficial water resources studies.

Sincerely,

Meghan Roussel

Meghan Roussel
Acting Director

Enclosure
26SJJFATX216000

EXHIBIT A

Scope of Services

Purpose

K Friese + Associates, LLC. (Engineer) to provide support with the management of easement encroachments and maintenance activities for the dams within the Lower Brushy Creek Water Control and Improvement District.

Maintenance Management Support

Engineer will develop and maintain documentation for maintenance activities and assist with consultant and/or contractor coordination on contracts, RFQs and/or IFBs, and verification of activities performed by vendors.

- Project Management/Administration
- District Board Meeting Attendance, as requested
- Regular meetings with District's General Manager, as needed or as requested.
- Engineer will manage, respond to and support other District maintenance consultants and/or contractors, as requested by the District.
- Engineer will support the District through the upkeep of the District Maintenance Manual.
- Engineer will support the District through the development and solicitations of new qualifications and/or bids for various maintenance services.
- Operations & Maintenance Plan upkeep
 - Dam access points
 - Maintenance boundaries, mapping, and quantity estimates
- Vegetation management as needed:
 - Mowing & Shredding
 - Brush & Tree Clearing
 - Chemical treatment
- Annual operation and maintenance inspections (joint with NRCS, TCEQ, Texas State Soil and Water Conservation Board)
- 5-year technical inspections (joint with NRCS as EOR)
- Valve replacement, operation, and maintenance
- Fencing, gates, and cattle grazing
- USGS Coordination
- Landowner Coordination

Policy and Permitting Review Support

- Project Management/Administration
- District Board Meeting Attendance, as requested
- Regular meetings with District's General Manager, as needed or as requested.
- Engineer will support the District with the overall development review process, including permitting, construction field inspections, close out and acceptance of development encroachments.
- Engineer will support the District with the Manual on Encroachment and upkeep of any policy adjustments and revisions.



K • FRIESE
+ ASSOCIATES
A LOCHNER COMPANY

1120 S. Capital of Texas Highway
CityView 2, Suite 100, Austin, Texas 78746
P 512.338.1704 | kfriese.com
TBPE Firm No. 6535

- As requested by or authorized by the District, the Engineer will respond and support other consultants and/or contractors with information and work within the Engineer's typical responsibilities for the District.
- GIS Support and coordination as requested by the District.

Capital Improvement Projects Support

- Project Management/Administration
- District Board Meeting Attendance, as requested
- Regular meetings with District's General Manager, as needed or as requested.
- Engineer will support the District developing and managing contracts with Engineering Consultants to take projects from preliminary design phase, through final design, permitting with TCEQ, bid and construction.
- Engineer will support the District by developing request for qualifications (RFQs), setting up the bid advertisement, proposal evaluation and consultant/contractor selection.
- Engineer will support District by performing site inspections with Engineer Consultants and/or during construction efforts, as required.
- As requested by or authorized by the District, the Engineer will respond and support other consultants and/or contractors with information and work within the Engineer's typical responsibilities for the District.
- GIS Support and coordination as requested by the District.

RTS CONNECT

MAKE YOUR POINT | STAY ON POINT

AUTHORITY. The person signing this Contract warrants that he is authorized to sign this Contract on behalf of the respective signatory.

GENERAL SCOPE OF WORK

Establish a reputation for transparency (media relations).

Place articles in local media, on the District's website and on social media that detail routine District business including time and place of all District meetings; items to be discussed/action to be contemplated; report the results of District meetings; promote District board elections; detail budgets; and announce budget hearings.

Deliverables:

Place agendas, agenda packets, meeting announcements, budgets, budget explainers, and articles detailing the result of meeting action items on the District's website, linked to the District's social media channels. Submit press releases as needed to local press (Taylor Press and KRXT). Submit budget explainer press release to same. Increase website content by adding tabs and maps for each of the sites.

Tell the District's story (public relations).

Show how the district is spending tax dollars; illustrate how tax revenue is leveraged for grant funding; create high profile events around board elections, check presentations, ribbon cuttings for completed projects. Take the Story on the road to government, civic club and chamber meetings, at local business expos, festivals and anywhere else the District can capture attention and increase visibility.

Deliverables:

- Prepare print advertising, videos, brochures and other collateral as needed.
- Plan and execute one high profile event each year.
- Oversee production of required assets (video, photography, map enlargements, printed media, etc.) for use online and in person, and monitor the overhaul of the District's website for a more satisfactory user experience.
- Build social media audience through postings.

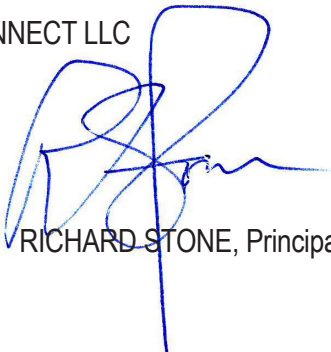
AGREED AND ACCEPTED:
LOWER BRUSHY CREEK WCID

By: JAMES CLARNO, General Manager

Date:

and

RTS CONNECT LLC



By: RICHARD STONE, Principal Consultant

Date: Aug. 31, 2025

CONSULTING SERVICES AGREEMENT

THIS AGREEMENT is made and entered into on the 1st day of October, 2025 between Ancira Strategic Partners, LLP (Ancira), a Texas entity, having its principal place of business at 1122 Colorado St., Suite 107, Austin, Texas 78701 and Lower Brushy Creek Water Control and Improvement District.

Lower Brushy Creek WCID (herein after referred to as "Client") hereby retains Ancira Strategic Partners, LLP. (herein after "Ancira" or "Consultant") to provide political and legislative consulting services, as more fully described below, on the following terms and conditions:

1. **Term.** The period of this Agreement is from October 1, 2025 through September 30, 2027. Thereafter, this Agreement may be extended by mutual written agreement of the parties.
2. **Fees and Expenses.** For its services under this Agreement, Ancira shall be entitled to a monthly fee of \$2,000.

Ancira will invoice Client on the first day of each month during the term of this agreement. Any additional expenses incurred by Ancira will only be reimbursed with prior authorization from Client. Client will reimburse Ancira for any applicable mileage due to its performance under this Agreement. Such expenses and fees shall be due and payable by Client upon receipt of the monthly invoice.

3. **Services.** Ancira will provide the following services under this Agreement:
 - a) In conjunction with Client's staff, and other Client consultants, develop a plan to educate elected or appointed state officials regarding Client legislative issues, priorities and positions before and during the 90th Legislative Session. Additionally, Consultant will work with Client staff to
 - a. Arrange meetings with identified legislative members and staff to explain Client positions and develop an increased capacity for support of Client priorities and positions.
 - b. Conduct periodic reviews of the status of these efforts.

It is understood and agreed that Ancira will not make representations or statements on behalf of Client without prior direction or consent from Client staff.

- b) At the direction of Client, represent Client in its dealings with various state agencies and elected officials, as well as other professional and advocacy organizations. Provide analysis of actions and decisions that impact Client and its interests.
 - c) Monitor, attend and/or testify at meetings or hearings of administrative or legislative bodies considering proposed legislation, rules, or other decisions identified by Client.
 - d) Provide reports and analysis to Client on the actions of the legislature, legislative committees, the Governor's office, and other administrative agencies. Provide trainings and presentations throughout the year as determined by Client.
4. **Independent Contractor Relationship.** Ancira is an independent contractor and not an employee of Client under this Agreement. No employment relationship is intended or created under this Agreement. In the event legal opinions or financial analyses become necessary, the decision to seek further professional opinions shall rest solely with Client.
 5. **Confidentiality.** The parties acknowledge that in the course of this Agreement Client will share with Ancira various information relating to legislative and regulatory matters of concern to Client. Ancira agrees that its employees and affiliates will maintain all such information in the strictest of confidence and will authorize the dissemination of such information only for the purposes of this Agreement.
 6. **Compliance with Law.** Ancira agrees to perform its obligations under this Agreement in compliance with all applicable laws and will advise Client of any regulatory filings or other actions legally required of Client by virtue of this Agreement, if any.
 7. **Registration of and Fees Allocable to "Lobby Activities".** Ancira represents that Ancira personnel will register lobby activities on behalf of Client with the Texas Ethics Commission. Client understands that the Texas ethics law and rules adopted by the Texas Ethics Commission (the "Ethics Rules") require Ancira to report compensation or reimbursement paid to it for the purpose of directly communicating with members of the legislative or executive branch, and that the Ethics Rules provide that a registrant receiving compensation or reimbursement for purposes other than lobby activities may reasonably determine the amount of compensation attributable to lobby activities and report only that amount.
 9. **Entire Agreement: Amendments.** This Agreement constitutes the full Agreement between the parties. The invalidity of any part of this Agreement

shall not affect the remaining parts thereof. Any amendment to this Agreement shall not be effective unless the same is set forth in writing, and signed by both parties.

10. **Termination.** This Agreement shall terminate upon the expiration of its term in accordance with Section 1 above. Either party may terminate this Agreement by providing notice in writing thirty days prior to the date of termination.
11. **Conflicts of Interest.** Ancira agrees not to accept any employment that would conflict with the interest of Client on legislative and/or regulatory matters; should any conflict arise between Client and Consultant relating to legislation, the matter will be settled to the satisfaction of Client.
12. **Limitation of Representation.** Client understands and agrees that Ancira's representation is limited to the area of governmental relations.
13. **Marketing Opportunities.** Client and Ancira mutually agree that Client may use the firm's name and description of the professional services provided pursuant to this Agreement in communicating with its members and encouraging their participation in programs and services offered by Client.

**LOWER BRUSHY CREEK WCID
FY 26 ANNUAL OPERATION, MAINTENANCE AND RELATED SERVICES
Modification/Change Order No. 1**

Date: September 10, 2025
Contract Number: LBC-FY25-01
Location: Williamson County, Texas

BACKGROUND

The OWNER and the CONTRACTOR entered into a Contract for **FY 25 ANNUAL OPERATION, MAINTENANCE AND RELATED SERVICES** on September 9, 2024, and

Said Contract allows for an extension of the terms and conditions of said Contract for a second year if both parties agree upon an updated Schedule for Unit Prices, and

The OWNER and the CONTRACTOR have agreed to a 5% increase in the Unit Prices for FY 26.

DESCRIPTION OF MODIFICATION

1. Remove the *FY 25 Schedule for Unit Prices* contained in the Contractor's bid and replace with the attached *FY 26 Schedule for Unit Prices*.
2. The OWNER will compensate the CONTRACTOR using the FY 26 Schedule for any work performed during FY 26, and
3. The revised termination date for the contract will be September 30, 2026.

APPROVAL OF MODIFICATION/CHANGE ORDER No. 1

TerraSol, LLC (Contractor)

Signature

Date

Name/Title

Lower Brushy Creek WCID (Owner)

James R. Clarno, P.E.
General Manager

Date

Bickerstaff Heath Delgado Acosta LLP

Two Barton Skyway, 1601 S. MoPac Expy., Suite C400, Austin, Texas 78746

ENGAGEMENT AGREEMENT

This agreement sets forth the standard terms of our engagement as your attorneys. Unless modified in writing by mutual agreement, these terms will be an integral part of our agreement with you. Therefore, we ask that you review this agreement carefully and contact us promptly if you have any questions. Please retain this agreement in your file.

Identity of Client. We will be representing the interests of the Lower Brushy Creek Water Control and Improvement District.

Attorneys. Bickerstaff Heath Delgado Acosta LLP is engaged by you as your attorneys, and I, Stefanie Albright, will be the partner who will coordinate and supervise the services we perform on your behalf. We routinely delegate selected responsibilities to other persons in our Firm when, because of special expertise, time availability or other reasons, they are in a better position to carry them out. In addition, we will try, where feasible and appropriate, to delegate tasks to persons who can properly perform them at the least cost to you.

The Scope of Our Work. You should have a clear understanding of the legal services we will provide. We will provide services related only to matters as to which we have been specifically engaged. Although in the future we may from time to time be employed on other matters, our present relationship is limited to representing the above-named client in the matters described in Exhibit A. We will at all times act on your behalf to the best of our ability. Any expressions on our part concerning the outcome of your legal matters are expressions of our best professional judgment, but are not guarantees. Such opinions are necessarily limited by our knowledge of the facts and are based on the state of the law at the time they are expressed. We cannot guarantee the success of any given matter, but we will strive to represent your interests professionally and efficiently.

Fees for Legal Services. Our charges for professional services are customarily based on the time devoted to the matter, the novelty and difficulty of the questions presented, the requisite experience, reputation and skill required to deal with those questions, time limitations imposed by the circumstances, and the amount involved and the results obtained. Unless otherwise indicated in writing, our fees for legal services are determined on the basis of the hourly rates of the respective lawyers and other timekeepers who perform the services. These rates vary depending on the expertise and experience of the individual. We adjust these rates annually, increasing them to reflect experience, expertise, and current economic conditions. We will notify you in writing if this fee structure is modified. The initial agreed billing rates for attorneys and other timekeepers engaged on your work are attached as Exhibit B

Other Charges. All out-of-pocket expenses (such as copying charges, travel expenses, messenger expenses, filing and other court costs, and the like) incurred by us in connection with our representation of you

will be billed to you as a separate item on your statement. A description of the most common expenses is included as Exhibit C and agreed to as part of this agreement.

Billing Procedures and Terms of Payment. Our billing period begins on the 16th of the month and ends on the 15th of the following month. We will render periodic invoices to you for legal services and expenses. We usually mail these periodic invoices on or before the last day of the month following the latest date covered in the statement. Each invoice is due upon receipt, must be paid in U.S. Dollars, and is considered delinquent if not paid in full within 30 days of its stated date. Payment must be made to the Firm at Two Barton Skyway, 1601 S. MoPac Expwy., Suite C400, Austin, Texas, 78746. We will include all information reasonably requested by you on all invoices and will reference any purchase order number provided by you. Payment and interest, if any, will comply with the Prompt Payment Act (Texas Government Code Chapter 2251), if applicable, for any final invoices. If you have any question or disagreement about any invoice that we submit to you for payment, please contact me at your earliest convenience so that we can resolve any problems without delay. Typically, such questions or disagreements can be resolved to the satisfaction of both sides with little inconvenience or formality.

Termination of Services. You have the right at any time to terminate our employment upon written notice to us, and if you do we will immediately cease to render additional services. We reserve the right to discontinue work on pending matters or terminate our attorney-client relationship with you at any time that payment of your account becomes delinquent, subject to Court approval if necessary. In the event that you fail to follow our advice and counsel, or otherwise fail to cooperate reasonably with us, we reserve the right to withdraw from representing you upon short notice, regardless of the status of your matter. No termination, whether by you or by us, will relieve you of the obligation to pay fees and expenses incurred prior to such termination.

Retention of Documents. Although we generally attempt to retain for a reasonable time copies of most documents in the possession of this Firm related to the matter(s) described in Exhibit A, we are not obligated to do so indefinitely, and we hereby expressly disclaim any responsibility or liability for failure to do so. We generally attempt to furnish copies of all documents and significant correspondence to you at the time they are created or received, and you agree to retain all originals and copies of documents you desire among your own files for future reference. This document serves as notice to you that we will destroy such materials in accordance with the Firm's record retention policy, which may be amended from time to time and a copy of which will be provided at your request. It is our Firm's policy to destroy all copies, whether in paper or electronic form, of materials in connection with the representation seven (7) years after the completion of our work relating to this engagement or the completion of a particular project under this engagement, unless and to the extent an exception recognized in our document retention policy or other legal requirement applies to some or all of the subject materials and requires retention for a longer period of time. The Firm also reserves the discretion to retain its records of pertinent documents relating to its ongoing representation of a client, e.g. in a general counsel capacity. If you would like to obtain copies of materials in the Firm's possession related to this matter prior to the scheduled destruction of the materials, please notify the Firm. Because you will have been furnished with copies of all relevant materials contained in our files during the course of the active phase of our representation, if you later ask us to retrieve and deliver materials contained in a file that has been closed, you agree that we will be entitled to be paid a reasonable charge for the cost of retrieving the file, and identifying, reproducing, and delivering the requested materials to you.

Fee Estimates. We are often requested to estimate the amount of fees and costs likely to be incurred in connection with a particular matter. Our attorneys do their best to estimate fees and expenses for particular matters when asked to do so. However, an estimate is just that, and the fees and expenses required are ultimately a function of many conditions over which we have little or no control, especially in litigation or negotiation situations where the extent of necessary legal services may depend to a significant degree upon the tactics of the opposition. Unless otherwise agreed in writing with respect to a specific matter, all estimates made by us will be subject to your agreement and understanding that such estimates do not constitute maximum or fixed-fee quotations and that the ultimate cost is frequently more or less than the amount estimated.

Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, United States of America, without giving effect to its choice of laws provisions. Venue of any case or controversy arising under or pursuant to this Agreement will be exclusively in Travis County, Texas, United States of America.

Standards of Professionalism and Attorney Complaint Information. Pursuant to rules promulgated by the Texas Supreme Court and the State Bar of Texas, we hereby advise you that the State Bar of Texas investigates and prosecutes complaints of professional misconduct against attorneys licensed in Texas. Information on the grievance procedures is available from the State Bar of Texas, and any questions you have about the disciplinary process should be addressed to the Office of the General Counsel of the State Bar of Texas, which you may call toll free at 1-800-932-1900.

Questions. If you have any questions from time to time about any aspect of our arrangements, please feel free to raise those questions. We want to proceed in our work for you with your clear and satisfactory understanding about every aspect of our billing and payment policies; and we encourage an open and frank discussion of any or all of the matters addressed in this agreement.

Acceptance of Terms. If this arrangement is acceptable to you and the District, please sign this agreement and return it us at your earliest convenience. We truly appreciate the opportunity to be of service to you and look forward to working with you in a mutually beneficial relationship.

AGREED TO AND ACCEPTED

LOWER BRUSHY CREEK WATER
CONTROL AND IMPROVEMENT
DISTRICT

BICKERSTAFF HEATH DELGADO ACOSTA LLP

By: _____
James R. Clarno, P.E., General Manager

By: Stefanie Albright
Stefanie Albright

Date: _____

Date: August 19, 2025

cc: Billing Department

LOWER BRUSHY CREEK WCID FY 26 BUDGET



Approved on this the 10th day of September, 2025 by the Board of Directors

By: _____
Edmond S. Komandosky
Board President

Attest: _____
Monica P. Masters
Secretary/Treasurer

LOWER BRUSHY CREEK WCID
FY 26 BUDGET
September 10, 2025

BUDGET SUMMARY	Fy 24 Budget (As Amended)	FY 25 Budget (as amended)	FY 26 Budget
<u>INCOME</u>			
Property Taxes	\$825,000	\$1,000,000	\$1,350,000
TSSWCB ¹ Dam Maintanance Grants	\$4,000	\$132,300	\$155,925
TSSWCB ¹ Dam Repair Grants	\$0	\$0	\$0
TSSWCB ¹ Dam Rehabilitation Grants	\$0	\$0	\$0
Transfer from General Fund surplus	\$225,000	\$500,000	\$550,000
Other Income	\$30,000	\$45,000	\$34,000
Total Income	\$1,084,000	\$1,677,300	\$2,089,925
<u>EXPENSES</u>			
Administrative	\$273,200	\$355,700	\$505,300
Engineering Services	\$259,250	\$254,500	\$162,500
Dam Maintenance	\$200,000	\$200,000	\$315,000
Dam Repair	\$75,000	\$520,000	\$1,020,500
Dam Rehabilitation	\$125,000	\$210,000	\$85,000
Total Expenses	\$932,450	\$1,540,200	\$2,088,300
SURPLUS/DEFICIT (09/30/26)	\$151,550	\$137,100	\$1,625

LOWER BRUSHY CREEK WCID
FY 26 BUDGET
September 10, 2025

TAX and OTHER INCOME AND ADMINISTRATIVE EXPENSES	FY 24 Budget (As amended)	FY 25 Budget (As amended)	FY 26 Budget
<u>TAX and OTHER INCOME</u>			
Property Taxes - see page 7	\$825,000	\$1,000,000	\$1,350,000
Other Income			
Permits and fees		\$15,000	\$4,000
Interest	\$30,000	\$30,000	\$30,000
Total Other Income	\$30,000	\$45,000	\$34,000
Total Tax and Other Income	\$855,000	\$1,045,000	\$1,384,000
<u>ADMINISTRATIVE EXPENSES</u>			
Administrative Expenses			
Salaries	\$87,000	\$125,000	\$210,000
Directors Fees	\$7,500	\$9,600	\$9,000
Employee Benefits	\$0	\$6,000	\$17,000
Payroll Taxes	\$0	\$0	\$21,000
Bookkeeping	\$20,600	\$30,000	\$30,000
Audit Fees	\$10,500	\$11,500	\$12,000
Communications - Consulting Fees	\$27,000	\$26,400	\$38,400
<i>Communciations - Other expenses</i>	\$4,000	\$0	\$5,000
Legal Fees	\$25,000	\$48,000	\$48,000
Advertising/Legal Notices	\$10,000	\$8,000	\$4,000
Bonds/Insurance	\$2,000	\$3,000	\$4,000
Dues/Subscriptions/Prof Development	\$2,000	\$2,000	\$3,000
Meals/Entertainment	\$2,000	\$2,000	\$2,000
Office - Rent/deposits	\$16,000	\$24,000	\$26,000
Office - Furniture/equipment	\$500	\$16,000	\$1,000
Office - Utilities	\$0	\$2,200	\$4,800
Office - Supplies	\$1,500	\$1,000	\$1,000
Postage/PO Box/Delevery Charges	\$500	\$750	\$500
Travel/Mileage	\$6,500	\$9,500	\$13,000
Website	\$1,200	\$600	\$600
Williamson Central Appraisal District	\$4,500	\$5,600	\$6,000
Williamson County - Election Office	\$25,000	\$0	\$24,000
Williamson County - Tax Assessor/Collector	\$8,000	\$10,000	\$10,000
Misc. (5% contingency)	\$11,900	\$14,550	\$15,000
TOTAL ADMINISTRATIVE EXPENSES	\$273,200	\$355,700	\$505,300

LOWER BRUSHY CREEK WCID

FY 26 BUDGET

September 10, 2025

ENGINEERING SERVICES EXPENSES	FY 24 Budget (As amended)	FY 25 Budget (As amended)	FY 26 Budget
ENGINEERING EXPENSES			
Professional Services - Engineering/Surveying			
General ¹			
<i>KFA (incl development assistance and manuals)</i>	\$120,000	\$90,000	\$72,000
<i>FNI (incl map updates)</i>	\$4,000	\$4,000	\$4,000
Annual Inspections ²	\$30,000	\$52,000	\$4,000
Emergency Action Plan annual update	\$4,000	\$6,000	\$5,000
Structural Repairs ³ - principal spillways/plunge pools	\$45,000	\$45,000	\$15,000
Other engineering services	\$15,000	\$15,000	\$20,000
Total Professional Services - Engineering/Surveying	\$218,000	\$212,000	\$120,000
Professional Services - USGS Gauges⁴			
Annual maintenance of 5 gauges - Sites 18, 20, 25, 29 and 32	\$41,250	\$42,500	\$42,500
Addition of new guage - Site 9 - deferred			\$0
Total Professional Services - USGS Gauges	\$41,250	\$42,500	\$42,500
Total Engineering Services Expenses	\$259,250	\$254,500	\$162,500

Engineering Notes:

1. General engineering include development assistance and updates of maps and manuals
2. Annual inspections of valves only - no general inspection
3. Construction services for principal spillway and plunge pool repairs to Sites 3, 10 and 30
4. USGS to maintain 5 existing gauges at Sites 18, 20, 25, 29 and 32
 Recommend new USGS water level/reainfall gauge at Site 9 - purchase and installation to be considered in spring

LOWER BRUSHY CREEK WCID

FY 26 BUDGET

September 10, 2025

DAM MAINTENANCE INCOME AND EXPENSES	FY 24 Budget (As amended)	FY 25 Budget (As amended)	FY 26 Budget
<u>DAM MAINTENANCE INCOME</u>			
TSSWCB¹ Dam Maintenance Grants			
Maintenance (90% state/10% local)	\$0	\$126,000	\$148,500
Maintenance (5% admin fee)	\$4,000	\$6,300	\$7,425
Total Dam Maintenance Grants	\$4,000	\$132,300	\$155,925
<u>DAM MAINTENANCE EXPENSES</u>			
Regular maintenance - shred, fertilize, herbicide, spot spray ²	\$40,000	\$140,000	\$85,000
Re-Fence Site 9, partial re-fence Sites 12 and 17 ²			\$80,000
Repair or replace drain valves and trash racks			\$30,000
Access road repairs/upgrade at various sites			\$20,000
Topsoil and reseed major portions at various sites			\$60,000
Other (non-grant funded maintenance)	\$160,000	\$60,000	\$40,000
Total Dam Maintenance Expenses	\$200,000	\$200,000	\$315,000

Notes:

1. TSSWCB is the Texas State Soil and Water Conservation Board
2. Work items to be grant funded

LOWER BRUSHY CREEK WCID

FY 26 BUDGET

September 10, 2025

DAM REPAIR INCOME AND PROJECT EXPENSES	FY 24 Budget (As amended)	FY 25 Budget (As amended)	FY 26 Budget
<u>DAM REPAIR INCOME</u>			
TSSWCB¹ Repair Grants			
Sites 6/17/24 - construction	\$0	\$0	\$0
Sites 6/17/24 - project management/land rights	\$0	\$0	\$0
Total Dam Repair Grants	\$0	\$0	\$0
<u>DAM REPAIR EXPENSES</u>			
Site 3/10/30 ² - construction of repairs to principal spillways and p	\$25,000	\$450,000	\$995,500
Site 6/17/24 ³ - project management/legal/land rights		\$20,000	\$0
Other (non-grant funded repairs)	\$50,000	\$50,000	\$25,000
Total Dam Repair Expenses	\$75,000	\$520,000	\$1,020,500

Notes:

1. TSSWCB is the Texas State Soil and Water Conservation Board
2. Sites 3, 10 and 30 - Construction of repairs to principal spilways and plunge pools for 3 sites with WCID funds
3. Sites 6, 17 and 24 - Grant application for repairs for wave erosion and plunge pool repairs submitted to Design may be approved to begin in FY 26
Land rights may need be acquired before constuction can start

LOWER BRUSHY CREEK WCID

FY 26 BUDGET

September 10, 2025

DAM REHABILITATION INCOME AND PROJECT EXPENSES	FY 24 Budget (As amended)	FY 25 Budget (As amended)	FY 26 Budget
<u>DAM REHABILITATION INCOME</u>			
TSSWCB¹ Rehabilitation Grants			
Site 18 - project management/land rights (3.0% of const)	\$0	\$0	\$0
Site 25 - project management/legal/land rights	\$0	\$0	\$0
Site 29 - project management/legal/land rights	\$0	\$0	\$0
Total Dam Rehabilitation Grants	\$0	\$0	\$0
<u>DAM REHABILITATION EXPENSES</u>			
Site 18 ² - land rights (appraisal, survey, acquisition)	\$125,000	\$190,000	\$75,000
Site 25 ³ - project management/legal/land rights		\$10,000	\$5,000
Site 29 ³ - project management/legal/land rights		\$10,000	\$5,000
Total Dam Rehabilitation Expenses	\$125,000	\$210,000	\$85,000

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
Design will likely be approved to begin in second quarter of FY 26
WCID will be required to provide preliminary project management, legal and land rights costs

**LOWER BRUSHY CREEK WCID
FY 26 BUDGET
September 10, 2025**

Williamson Central Appraisal District
Tax Year 2024 Certified Appraisal Roll Information
As of August 29, 2025

Lower Brushy Creek WCID FY 25 Tax Rate		\$0.016949
	Total taxable value within Lower Brushy Creek WCID	Property Tax Revenue
Total Certified Taxable Assessed Valuation (100% Receivable)	\$8,040,629,820	\$1,362,806
Total Taxable Valuation still being evaluated by Williamson Central Appraisal Board Review (Estimated 75% Receivable)	\$196,615,225	\$24,993
Maximun Expected FY 26 Tax Revenue		\$1,387,800

Recommended \$1,350,000



PERSONNEL POLICY MANUAL

LOWER BRUSHY CREEK WCID

ADOPTED: September 10, 2025

EFFECTIVE: October 1, 2025

**ORDINANCE #2025-01
ORDER**

**AN ORDER LEVYING TAXES FOR THE TAX YEAR 2025 FOR THE
MAINTENANCE AND OPERATION OF THE LOWER BRUSHY CREEK
WATER CONTROL & IMPROVEMENT DISTRICT**

BE IT ORDERED BY THE BOARD OF THE LOWER BRUSHY CREEK WATER CONTROL & IMPROVEMENT DISTRICT:

I.

That there is hereby levied and there shall be collected for the maintenance and operation of the LOWER BRUSHY CREEK WATER CONTROL & IMPROVEMENT DISTRICT, for the Tax Year 2025, upon all property within the corporate limits of said District subject to taxation, real, personal, and mixed, a tax rate of \$0.016949 cents on each One Hundred Dollars (\$100.00) valuation of property. THIS TAX WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES (FOR MAINTENANCE AND OPERATIONS) ON A \$ 309,970.00 HOME BY APPROXIMATELY \$ 3.89 AND A PERCENTAGE OF INCREASE OF APPROXIMATELY 7.99 %.

II.

The Board hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Order was adopted was posted and that such meeting was open to the public as required by law at all time during which this Order and the subject matter hereof was discussed, considered, and formally acted upon as required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended.

READ and APPROVED on this the 10th day of September 2025.

By: _____
Edmond S. Komandosky
Board President

ATTEST:

By: _____
Monica P. Masters
Board Secretary

2026 LBCWCID Board Calendar

Board Mtgs and Other:

- Jan 19th Board Meeting
- Feb 16th Board Meeting/Special Election
- March 16th Board Meeting
- April 20th Board Meeting
- May 3rd Election
- May 14th TAWS (tent)
- June 8th Board Meeting
- June 9th Stiles Farm Day
- Aug 3rd Board Meeting
- Sept 9th Board Meeting/Tax Election- Public Hearing
- Sept 16th Growth Summit (tent)
- Oct 19th Board Meeting
- Nov 16th Board Meeting

January

S	M	T	W	T	F	S
				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

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22	23	24	25	26	27	28

March

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29	30	31				

April

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26	27	28	29	30		

May

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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June

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14	15	16	17	18	19	20
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28	29	30				

July

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October

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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December

S	M	T	W	T	F	S
			1	2	3	4
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	