

FILED
at 2:59 o'clock P M

MAY 26 2025

Nancy E. Rister
County Clerk, Williamson Co.



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 to be held on **Monday, June 2, 2025 at 8:00am** 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- *an opportunity for the public to address the Board on agenda items or concerns not on the agenda (limited to 3 minutes each)*
3. Consider approval of Minutes for the Regular Called Meeting Minutes of March 17, 2025
4. Consider approval of the following Financial Reports:
Account Register for March-April 2025
5. Presentation and Discussion of FY25 Inspections
 - 5a. Presentation by M&E Consultants
 - 5b. Presentation by Operations Manager
6. Consider approval of updated LBCWCID Fencing and Grazing Policy
7. Consideration and Ratification of the LBCWCID President signing the Supplemental Watershed Plan and Environmental Assessment for Rehabilitation projects for Sites 25 and 29, dated May 5, 2025.
8. Discussion of Employee Benefits

9. Agency Reports
10. Consideration and Discussion of the General Manager's Report and updates
11. 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.
12. Reconvene to open session to take-action, if any, on matters discussed in the Executive Session.
13. Director's Comments
14. Adjournment

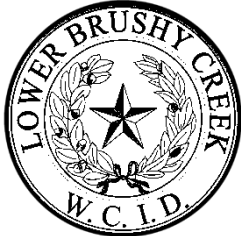
"The Lower Brushy Creek Water Control & Improvement District Board of Directors reserves the right to adjourn into executive session at any time during the meeting to discuss any of the matters listed above, as authorized by Texas Local Government Code Sections 551.071 (Consultation with Attorney), 551.072 (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 June 2, 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 May 29, 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
March 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 7:34am on Monday March 17, 2025 and announced that a Quorum was present.

ATTENDANCE: Board members present included Director Laine Holman and Director Allen R. David. Others present included, General Manager Jim Clarno, Communication Consultant Richard Stone, District Clerk Sue Lilly, Board Attorney Mark Schroeder, potential employee Matthew May, and citizens Kay Pavlicek and Jeff Sciarretta.

CITIZENS COMMUNICATIONS: Citizen Kay Pavlicek asked questions regarding easement updates and Jeff Sciarretta made comments about easement updates, no actions were taken.

CONSENT AGENDA: General Manager, Jim Clarno, presented for consideration and approval the Consent Agenda items:
a. Minutes for the Regular Called Meeting of the Board of Directors for February 17, 2025 and
b. Financial Reports

A motion to approve the Consent Agenda, including all items: a. Minutes for the Regular Called Meeting of the Board of Directors for February 17, 2025 and b. Financial Reports was made by Director Allen David. The motion was seconded by President Edmond Komandosky and was carried by a vote of 2 to 1.

(Secretary/Treasurer Monica Masters joined the meeting at 7:45am)

ACTION ITEMS:

Clarno presented for consideration and approval of the FY2025 Budget Amendment #1, in the amount of -10,300.00.

A motion to approve the FY2025 Budget Amendment #1 was made by Secretary/Treasurer Monica 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:

President Komandosky cancelled the Executive Session at 8:17am, as authorized by Section 551.074 (Personal Matters) of Chapter 551, Title 5 of the Texas Local Government Code: proposed staffing, compensations and benefits:

President Komandosky opened an Executive Session at 8:18am, 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 the LBC Site 18 Upgrade Project. **No action was taken.**

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

The board adjourned from executive session at 8:48a. **No action was taken.**

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

ADJOURNMENT: There being no further business, the meeting was adjourned without objection at 8:50 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
Cash Activity Report
February 1, 2025 - April 30, 2025**

			City National Bank
			Operating Account
Reconciled Cash Balance - January 31, 2025			\$ 82,990.48
Subsequent Activity			\$ (11,076.99)
<u>Vendor</u>	<u>Memo</u>		<u>Amount</u>
Wire Transfer From Texpool			75,000.00
North Forest Office Space Austin, LLC	Security Deposit - Lower Brushy Creek WCID Office		(2,029.13)
Bott & Douthitt, PLLC	Accounting Services - January 2025		(2,252.22)
Freese & Nichols	Freese and Nichols Engineering Fees - 2024/2025		(26,394.40)
Hejl & Schroeder, P.C.	Legal Fees - November and December 2025		(1,425.00)
K Friese & Associates	Engineering Fees - January 2025		(8,718.30)
Lilly, Sue	District Clerk Services - January 2025		(1,545.00)
Mathews & Freeland, LLP	Legal Services - December 2024		(2,376.00)
Maxwell, Locke & Ritter	Audit Fees - 2024		(11,500.00)
Ross, Molina, Oliveros, PC	Engineering Fees - January 2025		(7,801.82)
United States Geological Survey	Data Collection Fees - 10/1/2024 - 12/31/2024		(10,625.00)
Victor Insurance Managers	Bond Insurance - 2025-2026		(130.00)
Ancira Strategic Partners LLP	Consulting Services - March 2025		(1,000.00)
Clarno Consulting LLC	General Manager Services - March 2025		(7,000.00)
Heritage Office Suites	Rent - March 2025		(1,028.00)
RTS Connect	Consulting Services - March 2025		(1,200.00)
Debit Card Purchases - February 2025			(1,052.12)
Total Bookkeeper's Account Expenditures			(11,076.99)
Reconciled Balance - February 28, 2025			\$ 71,913.49
Subsequent Activity			\$ (27,629.32)
Debit Card Credits			48.26
North Forest Office Space Austin, LLC	Rent - March 2025		(2,029.13)
Allen Ray David	Director Fees - Q1 2025		(200.00)
Bott & Douthitt, PLLC	Accounting Services - February 2025		(2,200.00)
Edmond Komandosky	Director Fees - Q1 2025		(200.00)
Freese & Nichols	Principal Spillway Conduit Repairs - January 2025		(5,221.50)
Furniture Solutions Now	Furniture Deposit		(4,441.00)
K Friese & Associates	Engineering Fees - February 2025		(3,385.50)
Laine Holman	Director Fees - Q1 2025		(200.00)
Lilly, Sue	District Clerk Services - February 2025		(1,500.00)
Mathews & Freeland, LLP	Legal Services - January 2025		(88.00)
Monica Masters	Director Fees - Q1 2025		(200.00)
National Watershed Coalition	National Watershed Coalition 2025 Annual Dues		(250.00)
Ross, Molina, Oliveros, PC	Profession Services - February 2025		(4,122.14)
Scott Ging	Director Fees - Q1 2025		(200.00)
TAWS	TAWS Annual Dues 2025		(250.00)
Debit Card Purchases - March 2025			(3,190.31)
Total Bookkeeper's Account Expenditures			(27,629.32)
Reconciled Balance - March 31, 2025			\$ 44,284.17
Subsequent Activity			\$ 56,297.50
<u>Vendor</u>	<u>Memo</u>		<u>Amount</u>
Wire Transfer From Texpool			75,000.00
Williamson County Appraisal District	Appraisal Fee Overbilling Refund		4,119.00
Debit Card Credit			71.99
Ancira Strategic Partners LLP	Consulting Services - April 2025		(1,000.00)
Clarno Consulting LLC	General Manager Services - April 2025		(7,000.00)
Heritage Office Suites	Rent - April 2025		(979.17)
RTS Connect	Consulting Services - April 2025		(1,200.00)
North Forrest Office Space	Rent - April 2025		(2,029.13)
Matthew May	Operations Manager Payroll - April 2025		(1,981.37)
Sue Lilly	District Clerk Payroll - April 2025		(692.62)
Sue Lilly	District Clerk Services - March 2025		(2,106.79)
Spectrum Business	Utilities - March 2025		(110.47)
NRG	Utilities - 2025		(20.82)
Debit Card Purchases - April 2025			(5,773.12)
Total Bookkeeper's Account Expenditures			56,297.50
Reconciled Balance - April 30, 2025			\$ 100,581.67

**Lower Brushy Creek WCID
Cash/Investment Activity Report
March 31, 2025 - April 30, 2025**

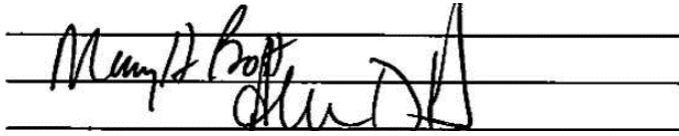
	Interest Rates	Balance 3/31/2025	Subsequent		Subtotal 4/30/2025	Projected Balance 4/30/2025
			Receipts	Disbursements		
General Fund -						
City Nation Bank Account	n/a	\$ 44,284.17	\$ 79,190.99	\$ (22,893.49)	\$ 100,581.67	\$ 100,581.67
TexPool - General Operating	4.2939%	1,469,744.07	14,058.96	(75,000.00)	\$ 1,408,803.03	\$ 1,408,803.03
TexPool - Rainy Day Fund	4.2939%	227,343.60	810.17	-	228,153.77	\$ 228,153.77
Total - General Fund		1,741,371.84	94,060.12	(97,893.49)	1,737,538.47	1,737,538.47
Total - All Funds		\$ 1,741,371.84	\$ 94,060.12	\$ (97,893.49)	\$ 1,737,538.47	\$ 1,737,538.47

Lower Brushy Creek WCID
 SCHEDULE OF TEMPORARY INVESTMENTS
 January 1, 2025 - March 31, 2025

FUNDS	IDENTIFICATION	INTEREST RATE	INTEREST 1/1 - 3/31	BEG. BK VAL 1/1/2025	END. BK VAL 3/31/2025	BEG MKT VAL 1/1/2025	END MKT VAL 3/31/2025	G/L ACCOUNT
GENERAL FUND:	TexPool - Operating Account							
	Texas Local Government Investment Pool	4.4769%	14,392.51	1,158,393.32	1,469,744.07	1,158,393.32	1,469,744.07	1100
	TexPool - Rainy Day Fund							
	Texas Local Government Investment Pool	4.4769%	2,427.13	224,916.47	227,343.60	224,916.47	227,343.60	1101
TOTAL GENERAL OPERATING FUND			16,819.64	1,383,309.79	1,697,087.67	1,383,309.79	1,697,087.67	

TOTAL ALL FUNDS			16,819.64	1,383,309.79	1,697,087.67	1,383,309.79	1,697,087.67	
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This quarterly report is in full compliance with the investment strategy as established for the Public Funds Investment Act (Chapter 2459, amending Chapter 2256); and Investment Policy and Strategies set forth by the District.



Recap & Standings Report

Cycles: All Taxing Units: Coupland ISD... Deposit Date Range: 10/01/2024 to 04/30/2025 Sorted By: By Year, Descending Options: Separate Rollbacks, Include

Property Tax

W13 (Lower Brushy Cr WC&ID)

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

Taxing Unit Totals (IS,MO,SA)

	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	1,022,057.82	1,022,057.82	995,963.66	2,565.66	-368.07	66.39	1.82	26,464.05	995,593.77
2023	841,540.38	7,921.97	-884.06	7,037.91	2,772.73	816.77	0.00	838.78	0.00	4,265.18	2,772.73
2022	758,373.38	1,998.44	-451.07	1,547.37	-195.98	90.73	0.00	52.72	0.00	1,743.35	-195.98
2021	577,067.74	1,043.33	20.10	1,063.43	100.40	50.91	0.00	23.04	0.00	963.03	100.40
2020	484,724.15	1,012.52	11.30	1,023.82	82.90	53.03	0.00	20.74	0.00	940.92	82.90
2019	440,890.17	981.71	0.00	981.71	97.40	71.38	0.00	25.33	0.00	884.31	97.40
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

Summary

Total Current	1,023,634.61	0.00	1,022,057.82	1,022,057.82	995,963.66	2,565.66	-368.07	66.39	1.82	26,464.05	995,593.77
Total Delinquent	3,102,595.82	12,957.97	-1,303.73	11,654.24	2,857.45	1,082.82	0.00	960.61	0.00	8,796.79	2,857.45
Rollbacks		1,934.42	6,046.08	7,980.50	4,897.15	9.65	0.00	0.00	0.00	3,083.35	4,897.15
Taxing Unit Total	4,126,230.43	14,892.39	1,026,800.17	1,041,692.56	1,003,718.26	3,658.13	-368.07	1,027.00	1.82	38,344.19	1,003,348.37

Percentages

% of Roll Collected - 2024 - 97.41%	Adjusted Original Roll -- \$1,022,057.82	Current YTD Collected -- \$995,593.77
Tax Collections Compared to Current Taxes Billed 0% Collected		
All Collections Compared to Current Taxes Billed 0% Collected		
Combined Collections (Collections + P&I Collected) -- 1,007,376.39		

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

See Accountants' Report.

**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

See Accountants' Report.

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	2,000	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

See Accountants' Report.



LOWER BRUSHY CREEK WCID BOARD APPROVED POLICY

STRUCTURE AREA EASEMENT POLICY REGARDING DISTRICT FENCING AND GRAZING

The purpose of this policy is to identify procedures to be utilized by Lower Brushy Creek WCID (the "District") staff and officials in connection with fencing and grazing within the District held *Structure Area Easements* of its flood control structures and earthen dams.

At the time of the original construction of the District dams and auxiliary spillways, landowners entered into permanent easements allowing the District to construct, operate, maintain, repair or rehabilitate the structures. Those easements were filed with the County Clerk and can be found in the Official Public Records of the County. If requested, the District will make a reasonable effort to assist with obtaining a copy of that easement for the current landowner.

The *Structure Area Easement* includes that portion of the original tract of land encompassing the earthen dam, Auxiliary Spillway (to the outlet channel), and Principal Spillway, including inlet and outlet works, as defined in the District's *Encroachment Policy*.

Ownership and Repairs of District Fencing

- As part of the original construction of the earthen dams and Auxiliary Spillways, the District installed fencing around each Structure Area along with the necessary gates and/or gaps (the "District Fence"). That fence was and remains the sole property of the District.
- The District is responsible for the repair and/or replacement of the District Fence as it deems necessary.
- The landowner should notify the District if any fencing repairs are needed.
- If the District Fence is cut or animals damage the fence, the District will repair as required.
- If the District determines that the landowner or his lessee has removed, cut or otherwise damaged the District Fence, the landowner shall be responsible for the cost to repair or replace the fencing.

Access to the Structure Easement

- The original permanent easement includes the District’s right of ingress and egress to the Structure Area Easement over the landowner’s property. The District will make every effort to work with the landowner to locate such access over a route satisfactory to the both the District and the landowner.

Grazing within the Structure Easement

- The original easements generally include language that the landowner shall not graze within the Structure Easement without written permission from the District.
- Landowners shall avoid overgrazing the dam and/or auxiliary spillway.
- Landowner shall remove animals from dam and/or auxiliary spillway following significant rainfall events to avoid creating animal trails resulting in damage to the dam and/or the auxiliary spillway.
- The General Manager of the District may issue an Order to the Landowner to remove animals from the dam and/or auxiliary spillway to allow for the restoration of the grass cover, repair erosion or animal trails, structural repair, construction, etc. Such an Order may be delivered by hand, electronically or by certified mail.
- If the Landowner objects to the Order, he/she may appeal in writing to the District’s Board of Directors.
- The Landowner may request the release of the Order by the General Manager. The District will inspect the structure and auxiliary spillway and to determine that release.

Effective Date

This policy will become effective upon adoption by the Board of Directors.

APPROVED AND ADOPTED on this ____ day of _____, 2025.

By: _____
Edmond S. Komandosky
Board President

ATTEST:

By: _____
Monica P. Masters
Board Secretary

APPROVED AS TO FORM:

By: _____
Mark J. Schroeder
Board Attorney