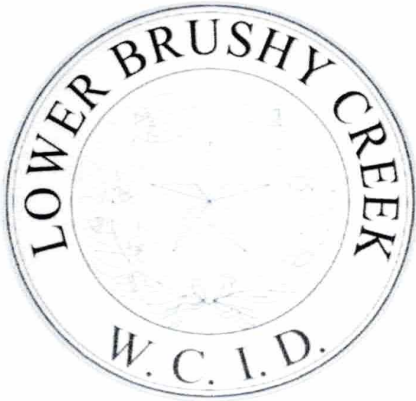


**LOWER BRUSHY CREEK WCID
FY 26 BUDGET**



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

By: Edmond S. Komandosky
Edmond S. Komandosky
Board President

Attest: Monica P. Masters
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/reinfall gauge at Site 9 - purchase and installation to be considered in spring

LOWER BRUSHY CREEK WCID

FY 26 BUDGET

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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