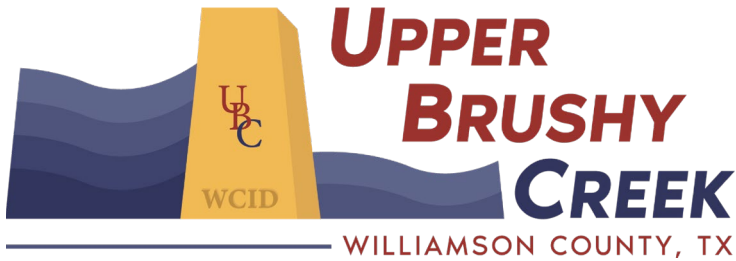




Upper Brushy Creek WCID FY 2024 Budget (Amended)



**460 Texas Ave.
Round Rock, TX 78664
UBCdams.org**



Strategic Plan

The Board of Directors guide the Strategic Plan which is made up of their vision, mission, and guiding principles.

Vision - The District's focus is Regional Flood Risk Mitigation across the Upper Brushy Creek watershed.

Mission - We reduce flooding impacts through our existing dams, partner projects, and risk communication.

Guiding Principles - We are committed to our founding purpose of proactively reducing regional flood risk via the conservative stewardship of public funds.

The Strategic Plan is implemented by teams of staff and consultants led by the Board appointed General Manager. Teams work collaboratively across the District's core areas of maintenance, capital improvement program, risk management, and fiscal responsibility.

Maintenance - Dam safety inspections identify potential problems early allowing for proactive fixes which reduce risks and costs. Regular maintenance including vegetation control to reduce potential slope and spillway stability issues enhances dam safety and longevity.

Capital Improvement Program (CIP) - The District utilizes predictive modeling and risk informed decision making to direct regional flood mitigation, dam rehabilitation, and partner projects where they are needed most. Projects are studied and analyzed to ensure the District obtains best value solutions considering both short-term and long-term financial impacts.

Risk Management - Dams cannot mitigate all flooding risk and dam failure (breach) risk cannot be eliminated as long as the dams exist. The District works to protect life and property beyond what is feasible with regional flood mitigation projects through strategic communications and interagency coordination.

Fiscal Responsibility - The District's conservative investments and timely leveraging of low-cost debt allows for the earlier completion of projects resulting in reduced risks and a net savings. Fiscal auditing and internal controls ensure compliance with state and local standards. Internal Services leverage operational efficiencies and intergovernmental partnerships to achieve maximum results with minimal staffing and expense.

Upper Brushy Creek

Water Control and Improvement District



April 10, 2024

Upper Brushy Creek Board of Directors
Williamson County, Texas

I am pleased to present the Amended FY 2024 budget for the 2024 fiscal year (October 1, 2023 - September 30, 2024). District Staff and our accounting team are confident the updated budget format is now a more complete and transparent reflection of the District funds.

The amended budget incorporates the changes associated with the Board's actions at the December 2023 meeting along with accompanying formatting and related changes. Updates include renaming the Rainy Day Fund to Emergency Fund and increasing the minimum balance to \$15 million, adding information related to the approved the Capital Improvement Program (CIP) Plan and noting the assignment of \$28 million for non-bond portion of the CIP Plan.

Additional changes were made to show other assigned funds (e.g. Rattan Creek Regional Detention monies) and all financial aspects of Bond Program. No changes were made to the O&M operating budget of \$3.25 million.

Sincerely,

A handwritten signature in blue ink that reads "Alysha L. Girard".

Alysha L. Girard, PE, CFM
General Manager

Upper Brushy Creek

Water Control and Improvement District



September 8, 2023

Upper Brushy Creek Board of Directors
Williamson County, Texas

I am honored to present this proposed Operating and Maintenance Budget for the 2024 fiscal year (October 1, 2023 - September 30, 2024). The staff and consultant team thoughtfully constructed this budget to implement the Board's Vision and Mission while adhering to the Guiding Principles.

The proposed FY2024 serves as the funding and fiscal plan for staff and our consultant teams to implement the necessary tasks across three of the District's key areas: Maintenance, Risk Management, and Fiscal Responsibility. (The fourth key area, Capital Improvement Program, is almost exclusively funded by the voter approved bond funds and unreserved fund balances.)

This budget of \$3.25 million ensures the preservation of the District's existing infrastructure, critical dam safety and regional flood risk management with prudent use of tax-payer funds.

Sincerely,

Alysha L. Girard, PE, CFM
General Manager

Upper Brushy Creek WCID
Board of Directors

General Manager

Maintenance	Capital Improvement Program-CIP	Risk Management	Fiscal Responsibility
Dam Safety Inspections	Planning & Prioritization	Emergency Action Plan	Bond Financing-Debt Service
Intake Structures & Valves	Engineering, Analysis, & Design	Flood Monitoring Network	Accounting & Audits
Vegetation & Fencing	Best Value Studies	Strategic Communications	Internal Services
	Construction	Encroachment Permits	



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Expected Tax Revenues

FY 2023 M&O Tax Rate:	\$0.0133/\$100.00
FY 2023 I&S Tax Rate:	\$0.0037/\$100.00
FY 2023 Total Tax Rate:	\$0.0170/\$100.00

	Total Taxable Value
Total Certified Taxable Value	\$ 80,805,414,326
Total Certified Taxable Value under review	\$ 579,193,673
TOTAL 2023 CERTIFIED TAXABLE VALUE	\$ 81,384,607,999

	Tax Levy
Maintenance & Operating Fund Tax Levy	\$ 10,824,152.86
Debt Service Fund Tax Levy	\$ 3,011,230.50
TOTAL 2023 TAX LEVY	\$ 13,835,383.36



Operating Funds Summary

BEGINING BALANCE

General Unassigned as of 9/1/2023	\$	5,545,417.25
Emergency Fund as of 1/2024	\$	15,000,000.00
Assigned - Capital Improvement Program as of 1/2024	\$	28,000,000.00
Assigned - Rattan Creek Regional Detention as of 9/2023	\$	798,428.75
Total Operating Funds	\$	49,343,846.00

INCOME

General Unassigned (Taxes, Interest, Fees)	\$	10,844,152.86
Emergency Fund	\$	425,000.00
Assigned - Capital Improvement Program	\$	-
Assigned - Rattan Creek Regional Detention	\$	-
Total Income	\$	11,269,152.86

EXPENSES

General Unassigned (O&M)	\$	3,250,000.00
Emergency Fund	\$	-
Assigned - Capital Improvement Program*	\$	5,370,000.00
Assigned - Rattan Creek Regional Detention	\$	-
Total Expenses	\$	8,620,000.00

ENDING BALANCE

General Unassigned	\$	13,139,570.11
Emergency Fund	\$	15,425,000.00
Assigned - Capital Improvement Program	\$	22,630,000.00
Assigned - Rattan Creek Regional Detention	\$	798,428.75
TOTAL OPERATING FUNDS	\$	51,992,998.86

*Note: Capital Improvements Program Plan as Approved in December 2023



Operations & Maintenance Budget

OPERATIONS & MAINTENANCE EXPENSES	Account #	FY 2024
Personnel		\$ 875,000
Director Salary	11	\$ 10,000
Director Bonds	13	\$ 1,000
Staff Salary	14	\$ 700,000
Payroll Liabilities (staff/director)	15	\$ 44,000
Staff Benefits (Ins & TCDRS)	16	\$ 120,000
Staff Development	20	\$ 12,000
Office Expenses		\$ 19,000
Office Supplies	31	\$ 15,000
Office Lease - Copier	32	\$ 4,000
Administrative Services		\$ 542,000
Accounting/Auditing	41	\$ 55,000
Election Costs	42	\$ 150,000
Tax Appraisal/Assessor Fees	43	\$ 137,000
Legal	44	\$ 125,000
IT Services	45	\$ 55,000
Admin Assistance/Intern	46	\$ 20,000
Building/Fleet Expenses		\$ 69,000
Building/Landscape Maintenance	51	\$ 35,000
Fleet Maintenance	52	\$ 8,000
Insurance	53	\$ 9,000
Utilities	54	\$ 17,000
Professional Services	60	\$ 600,000
Dam Operations & Maintenance		\$ 1,000,000
Dam Maintenance/Repairs	71	\$ 700,000
Dam Monitoring Systems	72	\$ 300,000
Contingency	80	\$ 133,000
Total O&M Expenses		\$ 3,250,000

AUTHORIZED PERSONNEL

Full Time Equivalents	5
Temp Assistance/Intern	1



Other Funds Summary

	<u>Debt Service Fund</u>	-	<u>Capital Projects Fund</u>
<u>BEGINNING BALANCE</u>	\$ 139,932.00		\$ 33,500,000.00
<u>INCOME</u>		-	
Taxes	\$ 3,011,230.50	-	\$ -
Interest	\$ 25,000.00	-	\$ 1,250,000.00
Total Income	\$ 3,036,230.50		\$ 1,250,000.00
<u>EXPENSES</u>		-	
Debt Payment	\$ 2,844,719.00	-	\$ -
Projects*	\$ -	-	\$ 25,160,000.00
Total Expenses	\$ 2,844,719.00		\$ 25,160,000.00
<u>ENDING BALANCE</u>	\$ 331,443.50		\$ 9,590,000.00

*Note: Capital Improvements Program Plan as Approved in December 2023



Capital Improvements Program Plan

CAPITAL EXPENSES	Capital Projects Fund FY 2024	Assigned Project Fund FY 2024
Rehabilitation Projects		
Dam 5	\$ 140,000	
Dam 12	\$ 170,000	\$ 150,000
Dam 14	\$ 2,800,000	
Dam 16	\$ 800,000	
Dam 18	\$ 100,000	
Dam 22	\$ 250,000	
General Engineering	\$ 100,000	
Parapet Walls		\$ 300,000
Other Projects		\$ 470,000
Flood Mitigation Projects		
Dam 101	\$ 20,800,000	\$ 4,050,000
Block House Creek (Cedar Park)		\$ 400,000
Total Capital Improvements Plan*	\$ 25,160,000	\$ 5,370,000

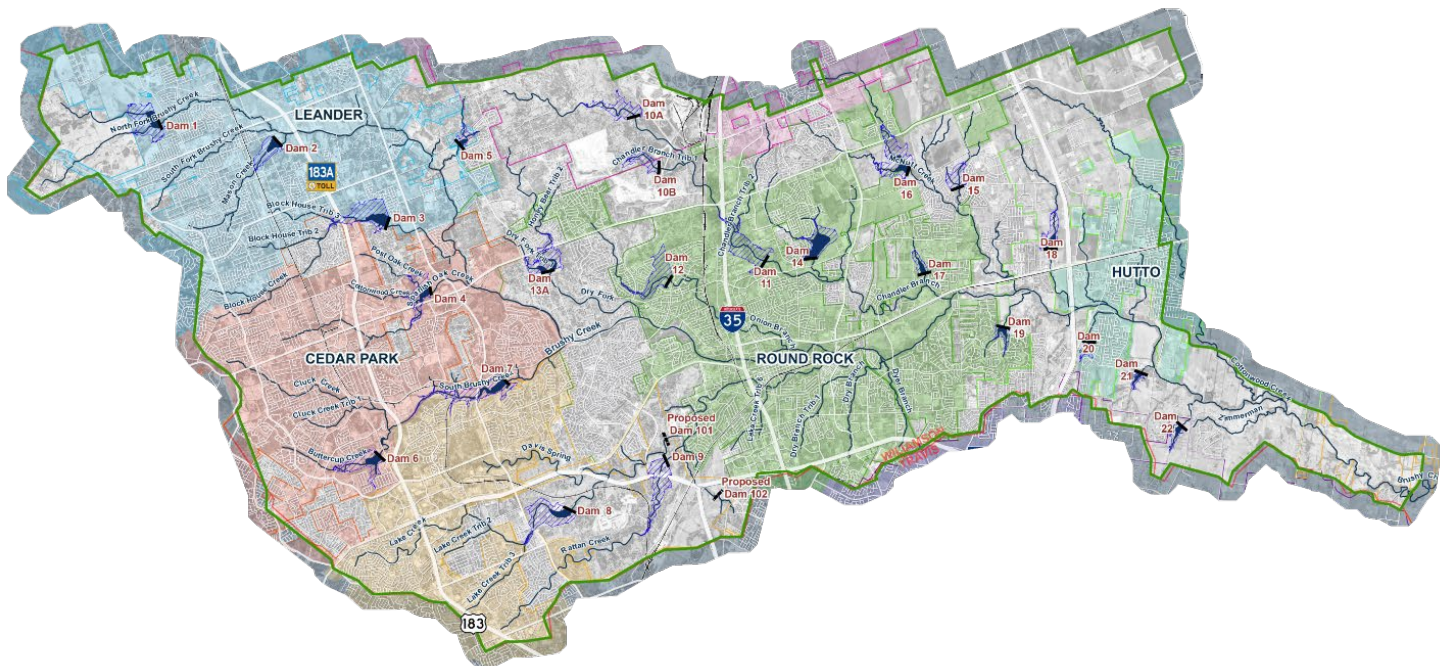
*Note: Capital Improvements Program Plan as Approved in December 2023

About the District

The District's focus is Regional Flood Risk Mitigation across the Upper Brushy Creek watershed. We reduce flooding impacts through our existing dams, partner projects and risk communication

BUILDING AND MAINTAINING DAMS FOR OVER 60 YEARS

The Upper Brushy Creek Water Control and Improvement District (WCID) was created in 1956 to help reduce flooding and control erosion. The original twenty-three dams were constructed in the late 50's and early 60's to protect a mostly rural landscape including small towns, crops, and ranch land. Since then, the District has rapidly developed from Leander to Hutto to be home to over 400,000 people with complimentary commercial development. The increase in overland flows and the numbers of lives and property at-risk make the regional flood protection the dams provide more crucial than ever.



GROWTH AND MODERNIZATION

Rapid urbanization coupled with increased dam safety regulations resulted in the State designating almost all the WCID dams in the District's western half as high hazard due to downstream risks. The designation drove voters to split the District into the Upper and Lower Brushy Creek WCID. In 2001, the Upper Brushy Creek voters approved a two-cent tax rate to fund operations, dam maintenance, and the Capital Improvement projects.

CONTINUED COMMITMENT

Several years ago, the District achieved the first comprehensive update to area flood models in more than 30 years. Those models, collaboration with city and county partners, and community feedback were leveraged to develop a Flood Protection Plan. The Plan identified areas with the greatest flood risks within the District and potential solutions to reduce risks and flood damage in those areas. In addition, the District recently completed a comprehensive assessment of its aging dams to identify and prioritize key projects that enhance dam safety and longevity.

GOING FORWARD

The District's next steps include rehabilitation of the aging dams to ensure they continue to safely provide the much-needed flood protection for the next 50+ years. The District also continues to assess and collaborate on regional scale solutions that would protect lives and minimize property damage from creek Flooding.

