

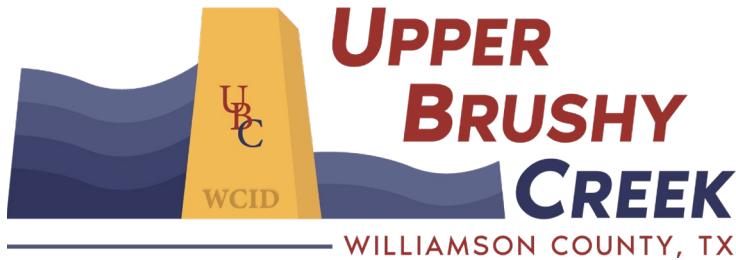


Upper Brushy Creek WCID

FY 2026 Budget



**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



September 4, 2025

Upper Brushy Creek Board of Directors
Williamson County, Texas

I am honored to present this proposed Operating and Maintenance Budget for the 2026 fiscal year (October 1, 2025 - September 30, 2026). 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 FY2026 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 allocated capital funds.)

The Operations budget of \$3.25 million and the Capital Expenses budget of \$20.3 million ensure the preservation of the District's existing infrastructure, critical dam safety, and regional flood risk management with prudent use of tax-payer funds.

Sincerely,

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

Alysha L. Girard
General Manager

Upper Brushy Creek WCID Board of Directors

General Manager





Upper Brushy Creek WCID

FY 2026 Budget

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Upper Brushy Creek WCID

FY 2026 Budget

FY2026 Expected Revenues

2025 M&O Tax Rate:	\$0.0136/\$100.00
2025 I&S Tax Rate:	\$0.0034/\$100.00
2025 Total Tax Rate:	\$0.0170/\$100.00

	Total Taxable Value
Total Certified Taxable Value	\$ 86,617,572,320.00
Total Certified Taxable Value under review estimate	\$ 2,720,193,476.00
TOTAL 2025 CERTIFIED TAXABLE VALUE	\$ 89,337,765,796.00

	Tax Levy
Maintenance & Operating Fund Tax Levy	\$ 12,149,936.15
Debt Service Fund Tax Levy	\$ 3,037,484.04
TOTAL 2025 TAX LEVY	\$ 15,187,420.19



Upper Brushy Creek WCID

FY 2026 Budget

FY2026 Operating Funds Summary

BEGINNING BALANCE

General Unassigned as of July 31, 2025	\$	27,989,628.25
Emergency Fund as of July 31, 2025	\$	16,121,729.00
Assigned - Capital Improvement Program as of July 31, 2025	\$	26,573,814.00
Assigned - Rattan Creek Regional Detention as of July 31, 2025	\$	798,428.75
	Total Operating Funds	\$ 71,483,600.00

INCOME

General Unassigned (Taxes, Interest, Fees)	\$	13,670,625.40
Emergency Fund	\$	527,310.75
Assigned - Capital Improvement Program	\$	-
Assigned - Rattan Creek Regional Detention	\$	-
	Total Income	\$ 14,197,936.15

EXPENSES

General Unassigned (O&M)	\$	3,250,000.00
Emergency Fund	\$	-
Assigned Projects FY 2025 CIP (August - September)	\$	100,000.00
Assigned Projects FY 2026 CIP	\$	18,800,000.00
Assigned - Rattan Creek Regional Detention	\$	-
	Total Expenses	\$ 22,150,000.00

ENDING BALANCE

General Unassigned	\$	38,410,253.65
Emergency Fund	\$	16,649,039.75
Assigned - Capital Improvement Program	\$	7,673,814.00
Assigned - Rattan Creek Regional Detention	\$	798,428.75
	TOTAL OPERATING FUNDS	\$ 63,531,536.15



Upper Brushy Creek WCID

FY 2026 Budget

Operation and Maintenance Expenses	Account #	FY 2026
Personnel		\$ 968,000.00
Director Salary	11	\$ 8,000.00
Staff Salary	14	\$ 750,000.00
Payroll Liabilities (staff/director)	15	\$ 60,000.00
Staff Benefits (Ins & TCDRS)	16	\$ 150,000.00
Staff Development	20	\$ 8,000.00
Office Expenses		\$ 17,000.00
Office Supplies	31	\$ 13,000.00
Office Lease - Copier	32	\$ 4,000.00
Administrative Services		\$ 455,000.00
Accounting/Auditing	41	\$ 58,000.00
Election Costs	42	\$ 65,000.00
Tax Appraisal/Assessor Fees	43	\$ 130,000.00
Legal	44	\$ 125,000.00
IT Services	45	\$ 57,000.00
Admin Assistance/Intern	46	\$ 20,000.00
Building/Fleet Expenses		\$ 76,000.00
Building/Landscape Maintenance	51	\$ 35,000.00
Fleet Maintenance	52	\$ 5,000.00
Insurance	53	\$ 16,000.00
Utilities	54	\$ 20,000.00
Professional Services	60	\$ 500,000.00
Dam Operations & Maintenance		\$ 1,100,000.00
Dam Maintenance/Repairs	71	\$ 750,000.00
Dam Monitoring Systems	72	\$ 350,000.00
Contingency	80	\$ 126,000.00
Total O&M Expenses		\$ 3,250,000



Upper Brushy Creek WCID

FY 2026 Budget

FY 2026 Non Operational Funds

	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
<u>BEGINNING BALANCE</u> as of July 31, 2025	\$ 680,469.77	\$ 4,844,971.62
<u>INCOME</u>		
Taxes	\$ 3,037,484.04	\$ -
Interest	\$ 110,000.00	\$ 40,000.00
Total Income	\$ 3,147,484.04	\$ 40,000.00
<u>EXPENSES</u>		
Debt Payment	\$ 2,897,619.00	\$ -
Tax Appraisal/Collection Fees	\$ 35,000.00	\$ -
FY 25 Bond Projects (August - September)	\$ -	\$ 3,344,971.62
FY 26 Bond Projects*	\$ -	\$ 1,500,000.00
Total Expenses	\$ 2,932,619.00	\$ 4,844,971.62
<u>ENDING BALANCE</u>	\$ 895,334.81	\$ -

*Note: Capital Improvements Program Plan as Approved in December 2023
(FY 2026 plus Unspent Monies from FY 2025)



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FY 2026 Budget

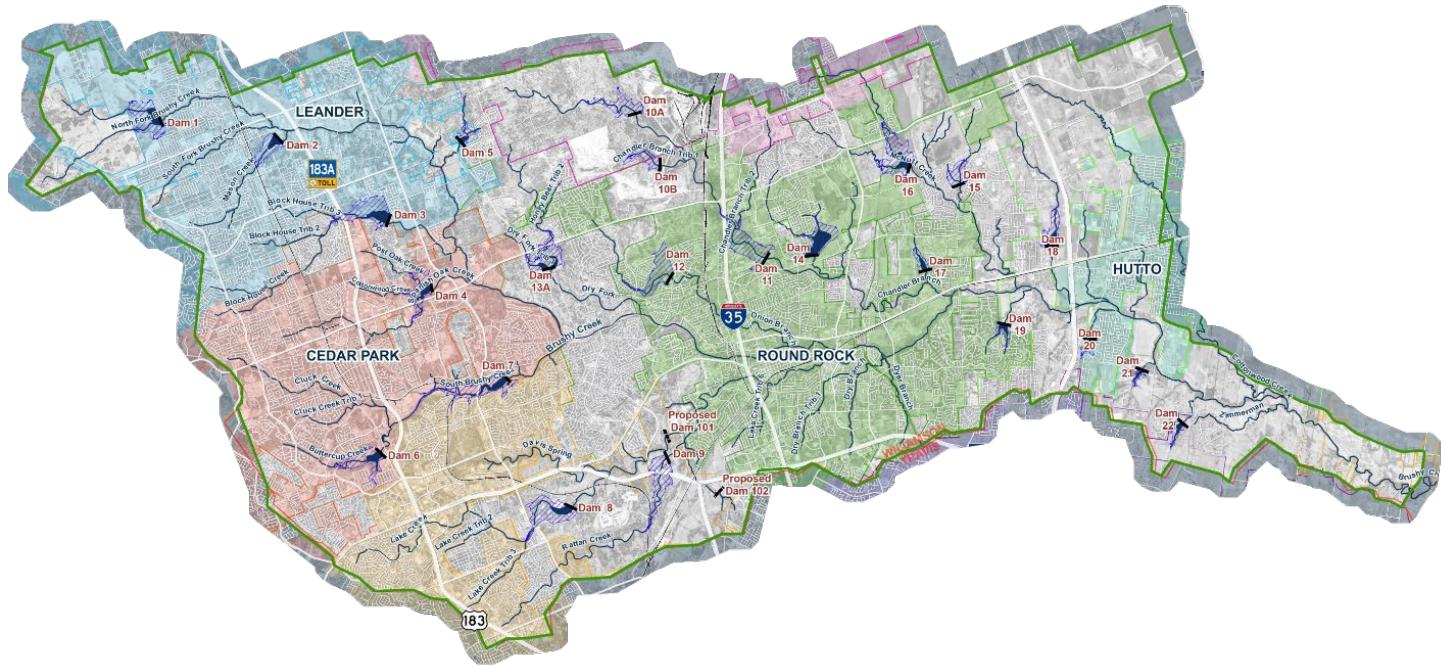
CAPITAL EXPENSES	Capital Projects Fund FY 2026	Assigned Projects Fund FY 2026
Rehabilitation Projects		
Dam 4 Rehab and Access	\$	2,000,000
Dam 5 Principal Conduit Lining	\$	150,000
Dam 10 Removal	\$	25,000
Dam 12 Principal Conduit Lining	\$	175,000
Dam 14 Phase 2 Cutoff Wall	\$	500,000
Dam 16 Cutoff Wall	\$	750,000
Dam 18 Access and Spillway Matting	\$	150,000
Dam 19 Improvements	\$	100,000
Dam 21 Rehab	\$	250,000
Parapet Walls Pilot Project	\$	300,000
Other Projects *	\$	2,500,000
Flood Mitigation Projects		
Dam 101	\$ 1,500,000	\$ 10,900,000
Block House Creek (Cedar Park)		\$ 1,000,000
Total CIP Budget**	\$ 1,500,000	\$ 18,800,000

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.

