



**Upper Brushy Creek WCID
FY 2021 Budget**

**Williamson County Appraisal District 2020 Certified Appraisal Roll Information
Provided July 23, 2020**

Upper Brushy Creek WCID FY 2021 Tax Rate:		\$0.020000/\$100.00
	Total taxable value within Upper Brushy Creek WCID	Tax Revenue
Total Certified Taxable Value 100% Receivable	\$ 49,927,321,903.00	\$ 9,985,464.38
Total taxable value still under Williamson Central Appraisal Review Board Estimated 70% Receivable	\$ 3,330,736,475.00	\$ 466,303.11
TOTAL EXPECTED FY 2021 TAX REVENUE		\$ 10,451,767.49



Upper Brushy Creek WCID FY 2021 Budget

Prepared by:
9/9/2020

FY 2021 BUDGET SUMMARY

	FY 2021 Budget
TexPool - General Fund (01)	\$ 995,583
TexPool - Rainy Day Fund (02)	\$ 5,020,321
TexPool Prime - General Fund (03)	\$ 31,260,054
Checking/Savings (approx.)	\$ 100,000
Beginning Balance	\$ 37,375,958
 <u>INCOME</u>	
2021 Tax Revenue (from certified roll)	\$ 10,451,767
Grants (estimate)	\$ -
Fees	\$ 20,000
Project Reimbursement - City of Round Rock ILA	\$ 1,000,000
Total Income	\$ 11,471,767
 <u>EXPENSES</u>	
Operations & Maintenance Expenses	\$ 3,000,000
Capital Expenses	\$ 16,000,000
Total Expenses	\$ 19,000,000
 Ending Balance	 \$ 29,847,725



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OPERATION & MAINTENANCE EXPENSES	Account #	FY 2021 PROPOSED
Personnel		
Director Salary	11	\$ 20,000
Director Bonds	13	\$ 1,000
Staff Salary	14	\$ 560,000
Payroll Liabilities (staff/director)	15	\$ 40,000
Staff Benefits (Ins & TCDRS)	16	\$ 80,000
Staff Development		
	20	\$ 16,000
Office Expenses		
Office Supplies	31	\$ 15,000
Office Lease - Copier	32	\$ 4,000
Administrative Services		
Accounting/Auditing	41	\$ 30,000
Election Costs	42	\$ 275,000
Tax Appraisal/Assessor Fees	43	\$ 116,000
Legal	44	\$ 100,000
IT Services	45	\$ 30,000
Admin Assistance/Intern	46	\$ 24,000
Building/Fleet Expenses		
Building/Landscape Maintenance	51	\$ 25,000
Fleet Maintenance	52	\$ 45,000
Insurance	53	\$ 9,000
Utilities	54	\$ 20,000
Professional Services		
	60	\$ 500,000
Dam Operations & Maintenance		
Dam Maintenance/Repairs	71	\$ 750,000
Dam Monitoring Systems	72	\$ 240,000
Contingency		
	80	\$ 100,000
Total O&M Expenses		\$ 3,000,000

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CAPITAL EXPENSES	Account #	FY 2021 PROPOSED
Modernization	90	\$ 4,500,000
Dam 8 - Construction and Easement Acquisition		
Rehabilitation	91	\$ 4,500,000
Dam 4 - Analysis and Design		
Dam 10B - Decommission monitoring and closeout		
Dam 14 - Analysis		
Dam 15 - Design and start of construction		
Dam 22 - Finalize Design, Easements and start of construction		
Additional Dam Rehabilitation Projects TBD		
New Construction	92	\$ 7,000,000
Dam 101 - Construction and Easement Acquisition		
Total Capital Expenses		\$ 16,000,000



Upper Brushy Creek WCID FY 2021 Budget Account Change in Dollars

OPERATION & MAINTENANCE EXPENSES	Account #	FY 2020 Adopted	FY 2021 PROPOSED	Increase \$ or Decrease \$	NOTES
Personnel					
Director Salary	11	\$ 20,000	\$ 20,000	\$0	
Director Bonds	13	\$ 700	\$ 1,000	\$300	anticipated additional costs
Staff Salary	14	\$ 455,000	\$ 560,000	\$105,000	added +1 employee
Payroll Liabilities	15	\$ 44,500	\$ 40,000	(\$4,500)	
Staff Benefits	16	\$ 58,000	\$ 80,000	\$22,000	add 9% to ins & \$ for +1 employee
Staff Development					
	20	\$ 20,000	\$ 16,000	\$ (4,000)	reduced based on past use
Office Expenses					
Office Supplies	31	\$ 25,000	\$ 15,000	(\$10,000)	reduced based on past use
Office Lease - Copier	32	\$ 4,000	\$ 4,000	\$0	
Administrative Services					
Accounting/Auditing	41	\$ 25,000	\$ 30,000	\$5,000	anticipated additional costs
Election Costs	42	\$ 175,000	\$ 275,000	\$100,000	anticipated additional costs
Tax Appraisal/Assessor Fees	43	\$ 105,000	\$ 116,000	\$11,000	anticipated additional costs
Legal	44	\$ 125,000	\$ 100,000	(\$25,000)	reduced based on past use
IT Services	45	\$ 45,000	\$ 30,000	(\$15,000)	reduced based on past use
Admin Assistance/Intern	46	\$ 24,000	\$ 24,000	\$0	
Building/Fleet Expenses					
Building/Landscape Maintenance	51	\$ 35,000	\$ 25,000	(\$10,000)	reduced based on past use
Fleet Maintenance	52	\$ 6,000	\$ 45,000	\$39,000	New Truck
Insurance	53	\$ 8,500	\$ 9,000	\$500	anticipated additional costs
Utilities	54	\$ 25,000	\$ 20,000	(\$5,000)	reduced based on past use
Professional Services					
	60	\$ 500,000	\$ 500,000	\$0	
Dam Operations & Maintenance					
Dam Maintenance/Repairs	71	\$ 1,000,000	\$ 750,000	(\$250,000)	reduced based on past use
Dam Monitoring Systems	72	\$ 260,000	\$ 240,000	(\$20,000)	dropped 10B gauges
Contingency					
	80	\$ 100,000	\$ 100,000	\$0	
Total O&M Expenses		\$ 3,060,700	\$ 3,000,000	(\$60,700)	

CAPITAL EXPENSES	Account #	FY 2020 PROPOSED	FY 2021 PROPOSED	Increase \$ or Decrease \$	NOTES
Modernization	90	\$ 6,500,000	\$4,500,000	(\$2,000,000)	adjustment for anticipated savings
Rehabilitation	91	\$ 6,000,000	\$4,500,000	(\$1,500,000)	anticipated timing of bids
New Construction	92	\$ 8,000,000	\$7,000,000	(\$1,000,000)	timing of easement costs
Total Capital Expenses		\$ 20,500,000	\$16,000,000	(\$4,500,000)	



Upper Brushy Creek WCID Budget Comparison

OPERATION & MAINTENANCE EXPENSES	Account #	FY 2019 as AMENDED	FY 2020 ADOPTED	FY 2021 PROPOSED
Personnel				
Director Salary	11	\$ 36,000	\$ 20,000	\$ 20,000
Director Bonds	13	\$ 625	\$ 700	\$ 1,000
Staff Salary	14	\$ 490,000	\$ 455,000	\$ 560,000
Payroll Liabilities (Directors/Staff)	15	\$ 49,000	\$ 44,500	\$ 40,000
Staff Benefits	16	\$ 73,500	\$ 58,000	\$ 80,000
Staff Development	20	\$ 23,000	\$ 20,000	\$ 16,000
Office Expenses				
Office Supplies	31	\$ 28,900	\$ 25,000	\$ 15,000
Office Lease - Copier	32	\$ 4,500	\$ 4,000	\$ 4,000
Administrative Services				
Accounting/Auditing	41	\$ 23,000	\$ 25,000	\$ 30,000
Election Costs	42	\$ -	\$ 175,000	\$ 275,000
Tax Appraisal/Assessor Fees	43	\$ 94,200	\$ 105,000	\$ 116,000
Legal	44	\$ 129,000	\$ 125,000	\$ 100,000
IT Services	45	\$ 23,200	\$ 45,000	\$ 30,000
Admin Assistance/Intern	46	\$ 24,000	\$ 24,000	\$ 24,000
Building/Fleet Expenses				
Building/Landscape Maintenance	51	\$ 50,000	\$ 35,000	\$ 25,000
Fleet Maintenance*	52	\$ 51,000	\$ 6,000	\$ 45,000
Insurance	53	\$ 5,075	\$ 8,500	\$ 9,000
Utilities	54	\$ 12,000	\$ 25,000	\$ 20,000
Office Lease	-	\$ 34,400	-	-
Professional Services	60	\$ 275,000	\$ 500,000	\$ 500,000
Dam Operations & Maintenance				
Dam Maintenance/Repairs	71	\$ 632,600	\$ 1,000,000	\$ 750,000
Dam Monitoring Systems	72	\$ 248,000	\$ 260,000	\$ 240,000
Contingency	80	\$ 100,000	\$ 100,000	\$ 100,000
Total O&M Expenses		\$ 2,407,000	\$ 3,060,700	\$ 3,000,000

*included capital purchase of vehicle in 2019 and proposed 2021