



Fiscal Year  
**2020**  
**BUDGET**

# Budget Contents

---

**District Leadership .....3**

**Board of Directors’ Message.....4**

**Budget Summary and Overview.....5**

**Tax Rate Information .....9**

**Water & Wastewater Rates .....12**

**Budgeted Positions .....15**

**General Fund Summary.....17**

**Debt Service Fund Overview .....31**

**Budget by Cost Centers .....36**



Brushy Creek Municipal Utility District Annual Budget  
For the Fiscal Year  
October 1, 2019 to September 30, 2020

***DISTRICT LEADERSHIP***

REBECCA B. TULLOS  
Place 1 Director

MICHAEL TUCKER  
Place 2 Director

KIM FILIATRAULT  
Place 3 Director

DONNA B. PARKER  
Place 4 Director

SHEAN R. DALTON  
Place 5 Director

***Staff***

Ken Reneau  
Interim General Manager

MARGIE ANTHES  
Executive Assistant



## Board of Directors' Message

---

We are pleased to present the approved **Budget for Fiscal Year 2020** which keeps the District tax rate the same as 2019 and decreases the Defined Area tax rate. We remain focused on our key strategic goals while meeting the challenge of limited funding with innovative service delivery that our residents have come to expect.

Our decisions in preparing the FY2020 Budget are guided by input from District Resident Advisory Committees, the Ten-Year Parks and Open Spaces Master Plan approved in 2011, and the long-range Financial Plan.

The Board of Directors establishes District Goals each year which guide the District's operations, programming, and capital projects. The goals adopted for 2018-2020 fiscal years can be found in the budget document. These goals were adopted to address long term planning.

### **No Increase on Total Tax and Defined Area Tax Decreased**

The total tax rate remains the same as last year at \$.460 per \$100 of assessed valuation. The budget also includes a \$0.01 decrease in the District's Defined Area tax rate to \$.165 per \$100 of assessed valuation. The Defined Area tax revenues are to cover debt service. These tax rates are accommodated in our long-range plan and will allow us to meet all obligations and continue to provide quality service levels.

The second phase of water rate increases will occur in February 2020 with a 3.5% increase to cover the cost of system maintenance and improvements. This follows a 3.5% first phase increase in February 2018, which was the first water rate increase since 2002. When the February 2020 rate increase goes into effect, most customers can expect to pay an additional \$16.97 per year based on an average of 10,250 gallons per month.

Wastewater rates will remain the same.

### **Parks & Recreation Improvements**

Continuing the District's priority of providing high quality parks and recreation amenities, the **FY2020 Budget** includes funding for new equipment and projects including:

- Community Park trail repair
- Design of the Community Park playground
- Cat Hollow Park improvements to signage and expanded restrooms
- Expansion and redesign of the Sendero Springs Pool building
- Revitalization of the Community Center Demonstration Garden
- Improvements to the Creekside Park restrooms.
- Re-plastering of Creekside and Highland Horizon pools

### **Utilities Projects**

The **FY2020 Budget** supports the Board's commitment to improving the utility infrastructure with funding for the following projects/purchases in alignment with the District's long-term plans:

- Improvements to the water system to mitigate the impact of Zebra Mussels at the raw water intake structure at Lake Georgetown
- Improvements at four wastewater lift stations
- Redesign and construction of the Maintenance Yard Facility

### **Conclusion**

The FY2020 Budget addresses the Board's top priorities including emphasis on maintaining and improving existing facilities in the most cost-effective manner while continuing to deliver services at a level that reflects "The Brushy Creek Life."

# Brushy Creek Municipal Utility District

## Fiscal Year 2019 -2020 Goals

---

Revised and Approved September 26, 2019

*The vision of the Brushy Creek Municipal Utility District is to ensure that we continually provide a carefully managed and sustainable community infrastructure that includes superior water quality, amenities, and services that support and preserve the natural elements of Brushy Creek, and provides our residents with access to parks, attractions, programs, and recreational opportunities that appeal to a growing and diverse population. This is "The Brushy Creek Life".*

### **1. The Brushy Creek Life Branding and Awareness**

- a) Promote opportunities throughout the District that promote *The Brushy Creek Life* in a variety of ways that appeal to District residents;
- b) Integrate *The Brushy Creek Life* brand into the Community so that it becomes what we are known for; and
- c) Revitalize the Community Center Demonstration Garden to facilitate educational and social opportunities which promote *The Brushy Creek Life* through the nurturing and outdoor enjoyment of our natural resources.

### **2. Service and Management**

- a) Continue engagement with advisory committees and seek feedback on District activities and operations;
- b) Continue to place important emphasis on customer relations and satisfaction by developing, monitoring, and evaluating ways to deliver exceptional customer service;
- c) Leverage parks and recreational spaces to fulfill needs identified by the District and expressed by the Community;
- d) Assess risk for District operations, assets and programs, and ensure proper oversight and mitigation;
- e) Support initiatives and programs that make technology the cornerstone of the District for effective and efficient operations;
- f) Maintain the continuity and integrity of the Board relations / communications model to facilitate effective governance and oversight of District matters; and
- g) Update and continually monitor the District's financial reports and planning models to ensure fiscal stability.

### **3. Diversified and Expanded Programming**

- a) Promote effective Community outreach and engagement throughout the District; and
- b) Embrace multi-cultural populations through programming, events and activity with emphasis on teen and active adult programming.

### **4. Regulatory Management & Oversight**

- a) Ensure utility system infrastructure and lift stations are properly managed and evaluated, and ensure the completion of the District's maintenance facility yard renovation project;
- b) Evaluate and update the District's Karst feature management protocols to assess effectiveness and compliance; and
- c) Manage the District's assets to ensure proper utilization and care and conduct assessments of condition.

### **5. Partnerships**

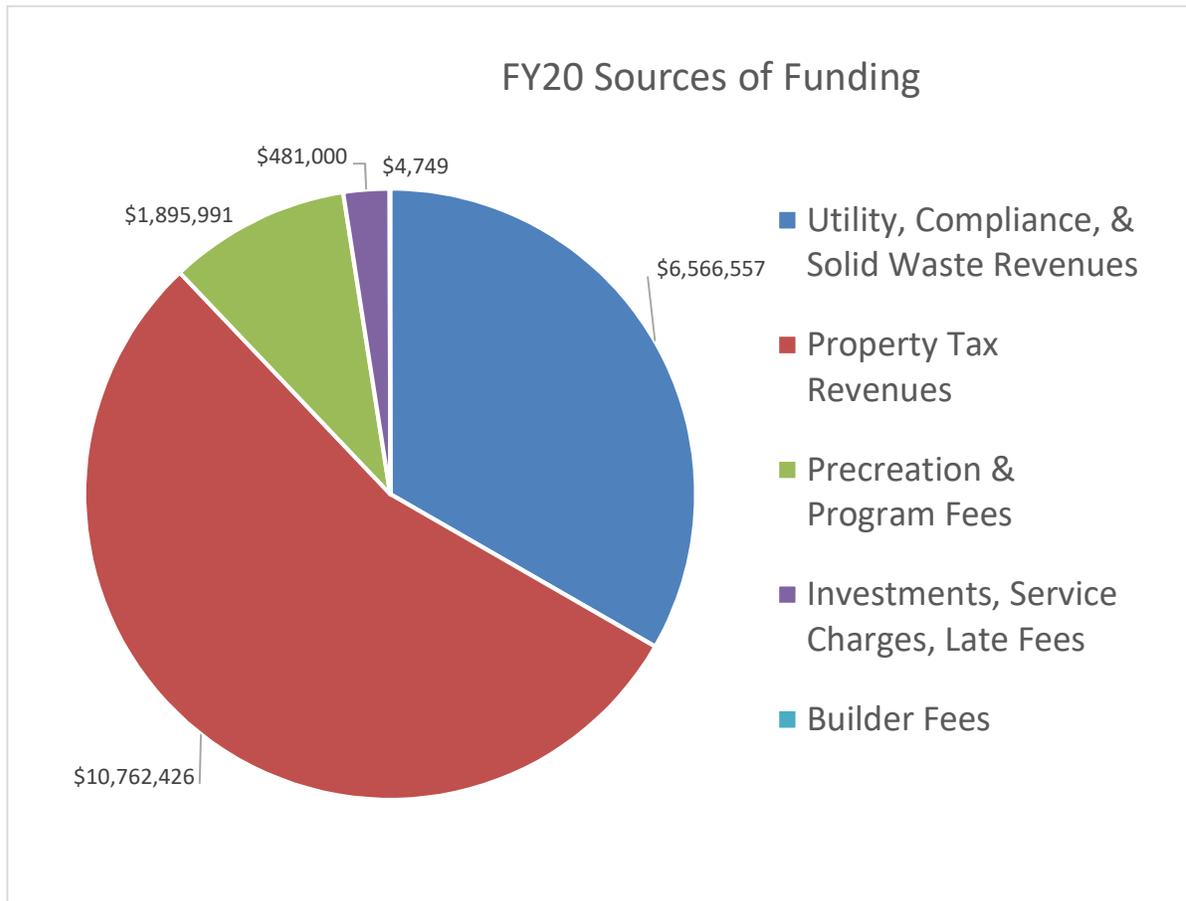
- a) Grow, expand, and nurture relationships with Community partners including local municipalities and leaders to look for opportunities to promote and protect the District's interests; and
- b) Evaluate, leverage, and mitigate the impact of growth surrounding the District and engage with partners and others to ensure that *The Brushy Creek Life* is a valued consideration.

## Funding Overview

The District funds its operational expenses and capital projects with a variety of revenue sources. These sources include property taxes, charges for services such as water and wastewater, solid waste and stormwater utilities, recreational program fees and builder fees assessed on new construction. The following table summarizes the District’s funding sources and shows how they have changed over the past several fiscal years. This biggest impact to the District’s revenues is related to reaching build out and the resulting decrease in Builder Fees and reduced growth in utility revenues.

### Brushy Creek Budgeted Sources of Funding

	FY2020	% Change	FY2019	% Change	FY2018	% Change	FY2017	% Change
Utility, Compliance, & Solid Waste Revenues	\$ 6,566,557	-1.10%	\$ 6,639,877	0.44%	\$ 6,611,111	2.24%	\$ 6,466,556	1.86%
Property Tax Revenues	\$ 10,762,426	3.51%	\$ 10,397,430	6.72%	\$ 9,742,675	6.22%	\$ 9,172,506	9.47%
Precreation & Program Fees	\$ 1,895,991	5.69%	\$ 1,793,992	21.57%	\$ 1,475,646	7.59%	\$ 1,371,609	6.19%
Investments, Service Charges, Late Fees	\$ 481,000	88.70%	\$ 254,900	44.37%	\$ 176,558	-40.52%	\$ 296,857	-20.29%
Builder Fees	\$ 4,749	-80.31%	\$ 24,121	-79.22%	\$ 116,080	-54.42%	\$ 254,660	-31.16%
<b>Total</b>	<b>\$ 19,710,723</b>	<b>3.14%</b>	<b>\$ 19,110,320</b>	<b>5.45%</b>	<b>\$ 18,122,070</b>	<b>3.19%</b>	<b>\$ 17,562,188</b>	<b>4.77%</b>



## How the 2020 Funding is Allocated

This District's funding plan allocates revenues to expense categories in the following way:

- Property Tax Revenue
  - \$0.30 of the tax rate pays for Administrative and Maintenance expenses
  - \$0.16 of the tax rate pays for District debt service obligations
- Utility, Compliance, and Solid Waste Revenue
  - Funds Water, Waste Water, Water Treatment Facility, Regulatory Compliance and Solid Waste operating expenses
  - Funds \$240 per utility connection for Recreation expenses - \$1,346,160
- Recreation Fees
  - Fund Community Center, Aquatics and Parks programming expenses
- Investments, Service Charges and Late Fees
  - Fund Administrative expenses
  - Fund Parks Maintenance expenses
  - Fund annual debt service payments
  - Fund impact fee reserves
- Builder Fees
  - Fund park fees fund balance
  - Fund annual debt service for long-term water projects
  - Fund regional waste water capital charges



# Tax Rate Information

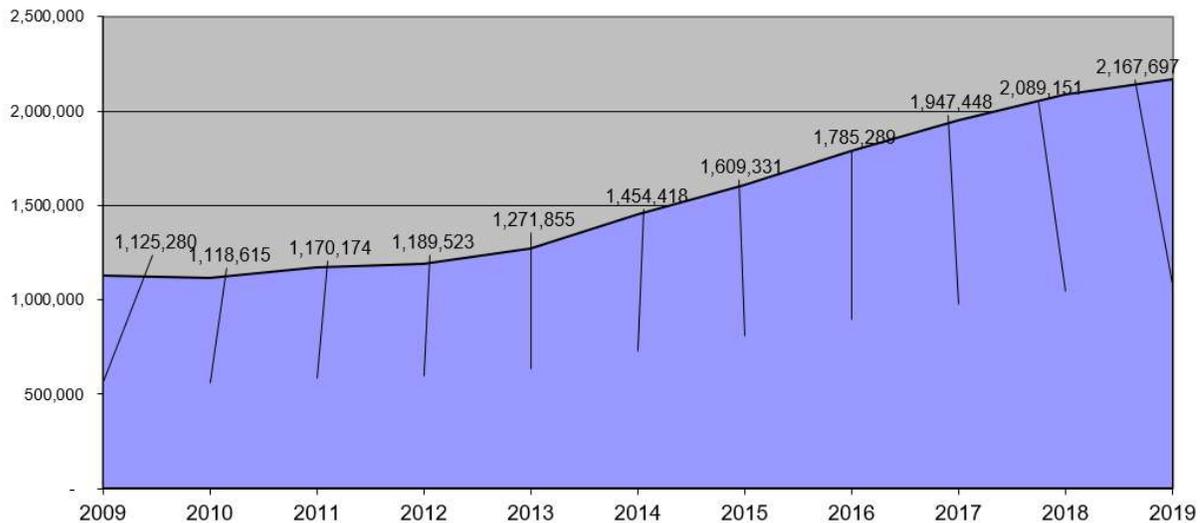
## Assessed Values and Property Taxes

The overall growth of Williamson County and the appeal of Brushy Creek MUD has resulted in increased assessed valuations. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. This fiscal year, the District is able to maintain the total tax rate at \$0.46 per \$100 of valuation. The District is able to keep the tax rate at 2018 levels due to the District's valuations increasing, a significant balance in the debt service reserves and the debt service obligations decreasing over time.

The continued operations and maintenance rate provide the revenue needed to keep pace with the growing need for maintenance of the District's assets and the increased costs of providing services to a growing population. The Defined Area tax rate decreased again this year by \$.01 to \$0.165 per \$100 valuation in the FY2020 budget. The Defined Area tax rate is used exclusively for debt service.

The following chart show the District's growth in assessed valuation.

BCMUD Certified Appraisal Rolls X 1000

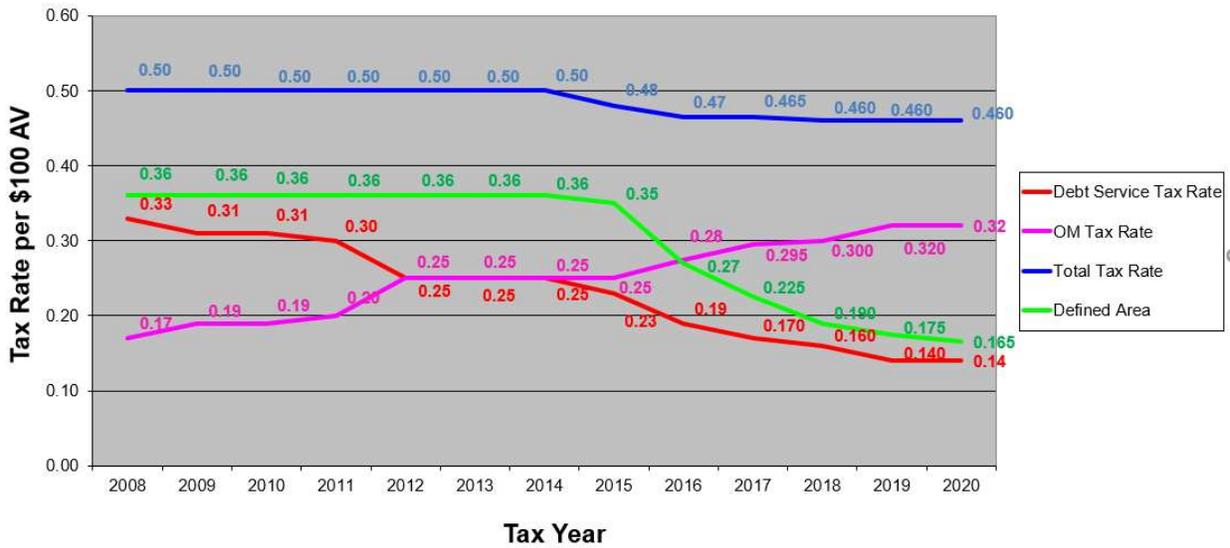


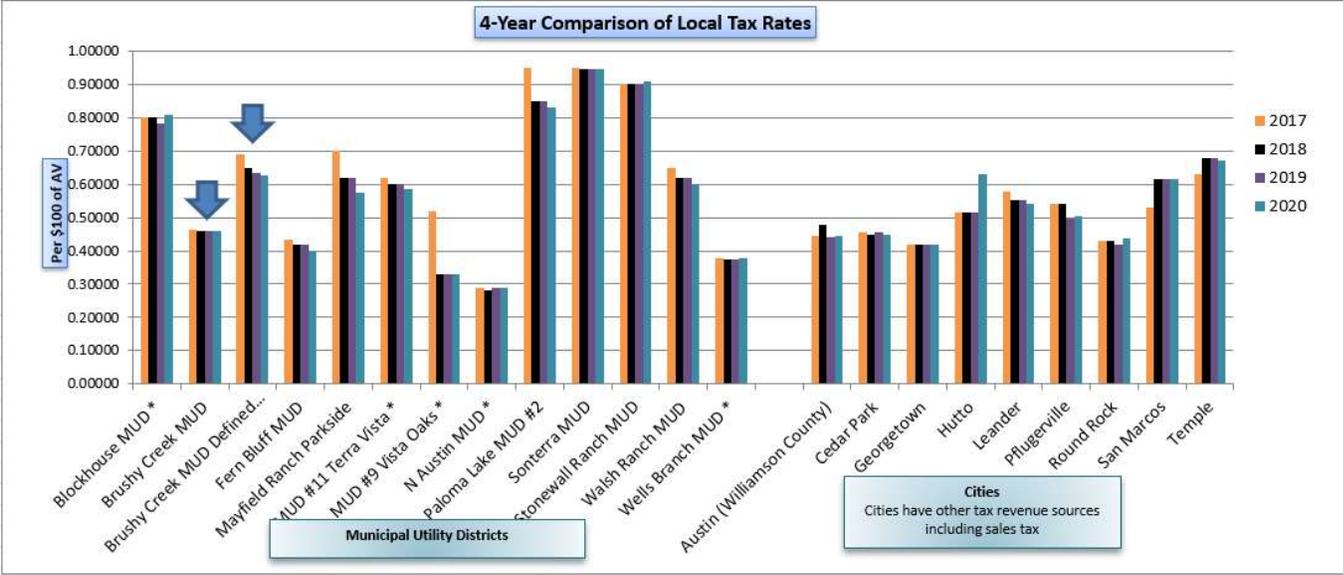
## Tax Rates

<u>District</u>	<u>Tax Year 2019</u>	<u>Tax Year 2018</u>	<u>Tax Year 2017</u>
Operation	\$0.300 per \$100 AV	\$0.300 per \$100 AV	\$0.300 per \$100 AV
Debt Service	\$0.160 per \$100 AV	\$0.160 per \$100 AV	\$0.160 per \$100 AV
TOTAL	\$0.460	\$0.460	\$0.460

<u>Defined Area</u>	<u>Tax Year 2019</u>	<u>Tax Year 2018</u>	<u>Tax Year 2017</u>
Operation	\$0.000 per \$100 AV	\$0.000 per \$100 AV	\$0.000 per \$100 AV
Debt Service	\$0.165 per \$100 AV	\$0.175 per \$100 AV	\$0.190 per \$100 AV
TOTAL	\$0.165	\$0.175	\$0.190

### Brushy Creek MUD Tax History







# Water & Wastewater Rates

---

## Water Rates

### *In-District*

Base Rate	\$14.50
Winter Rate	\$2.17 per 1,000 gallons
Summer Rate	\$2.85 per 1,000 gallons

State Assessment                      ½ %

### *Out-of-District*

Base Rate	\$39.14
Winter Rate	\$2.17 per 1,000 gallons
Summer Rate	\$2.85 per 1,000 gallons

State Assessment                      ½ %

## Wastewater Rates

### *In-District*

Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

*A District homeowner using 10,000 gallons of water per month will pay for Water and Wastewater Service:*

*Winter            \$69.20*

*Summer           \$76.00*

The following rates will become effective for consumption following January 1, 2020

**Water Rates**

***In-District***

Base Rate	\$15.00
Winter Rate	\$2.25 per 1,000 gallons
Summer Rate	\$2.95 per 1,000 gallons
State Assessment	½ %

***Out-of-District***

Base Rate	\$39.14
Winter Rate	\$2.25 per 1,000 gallons
Summer Rate	\$2.95 per 1,000 gallons
State Assessment	½ %

**Wastewater Rates – No changes**

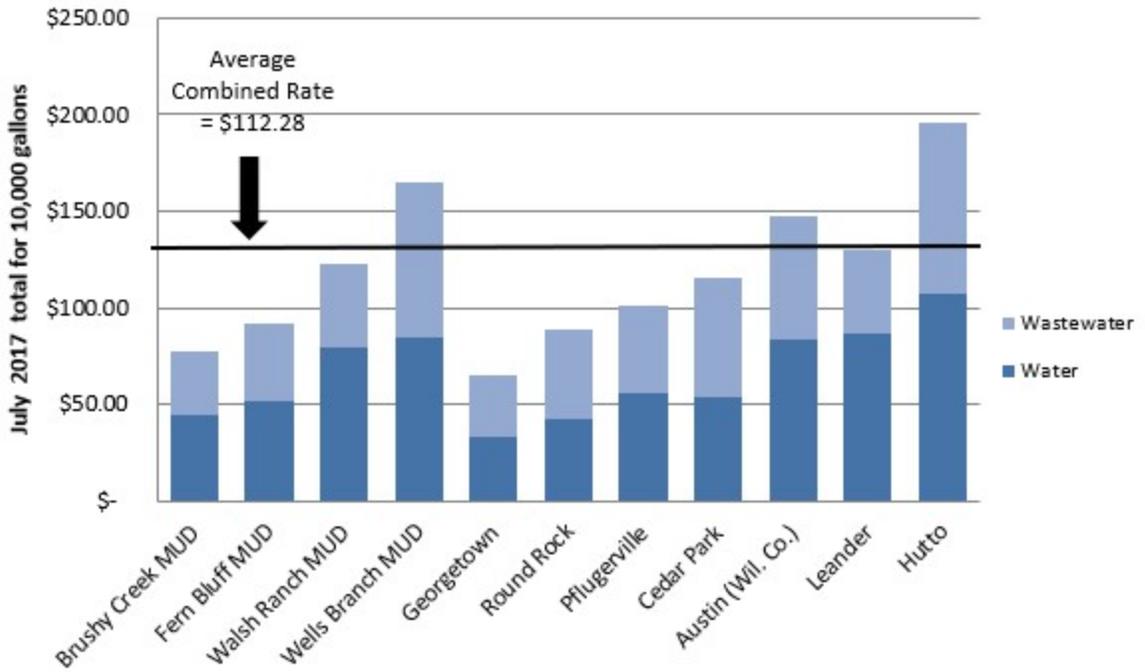
***In-District***

Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

*A District homeowner using 10,000 gallons of water per month will pay for Water and Wastewater Service:*

<i>Winter</i>	<i>\$69.20</i>
<i>Summer</i>	<i>\$76.00</i>

## Comparison of Local Utility Rates



<b>BUDGETED POSITIONS</b>				
<b>EMPLOYEE</b>	<b>FY2019</b>		<b>FY2020 Budget</b>	
	<b>Numbers</b>	<b>FTE</b>	<b>Numbers</b>	<b>FTE</b>
<b>Administration</b>				
General Manager	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00
Chief Administrative Officer	1	1.00	0	0.00
Administration Manager	0	0.00	1	1.00
Records Specialist	1	0.88	1	0.88
IT Specialist	1	1.00	1	1.00
Administrative Services Specialist	1	1.00	1	1.00
Facility Maintenance Specialist	0	0.00	1	1.00
Project Manager	0	0.00	1	1.00
Chief Financial Officer	0	0.00	1	1.00
Accounting Manager	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00
Payroll Specialist	0	0.00	1	1.00
Community Relations Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
Customer Service Representative	4	4.00	4	4.00
Customer Service Team Lead	1	1.00	1	1.00
Security Guards	2	2.00	2	2.00
<b>Total</b>	<b>18</b>	<b>17.875</b>	<b>22</b>	<b>21.88</b>
<b>Maintenance</b>				
Parks & Facilities Maint. Coordinator	1	1.00	1	1.00
Operator II Parks	1	1.00	1	1.00
Operator I Parks	5	5.00	5	5.00
Facility Maintenance Specialist	1	1.00	0	0.00
<b>Total</b>	<b>8</b>	<b>8.00</b>	<b>7</b>	<b>7.00</b>
<b>Recreation</b>				
Parks & Recreation Manager	1	1.00	1	1.00
Aquatics Specialist	1	1.00	1	1.00
Head Lifeguards	6 S	4.73	6 S	4.73
Lifeguard Shift Leads	12 S	3.00	12 S	3.00
Lifeguards	48 S	6.86	48 S	7.58
Head Swim Instructor	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00
Fitness Specialist	3	1.72	3	1.72
Recreation Assistant	9	4.63	9	4.63
Sports & Fitness Lead	1	1.00	1	1.00
Youth League Specialist	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50
Instructor Specialist	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00

Member Services Support	9	9.15	9	9.15
Child Play Attendant	4 PT	2.55	4 PT	2.55
Personal Trainer	1	0.50	1	0.50
Programs & Events Coordinator	1	1.00	1	1.00
Program & Event Assistant	1	1.00	1	1.00
Program Support (after school/camp)	12 PT/S	5.96	12 PT/S	5.96
Program Support - Camp Specialist	1	0.30	1	0.30
<b>Total</b>	<b>126</b>	<b>50.75</b>	<b>126</b>	<b>51.46</b>
<b>Utilities</b>				
Utility System Coordinator	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00
Utility Systems Team Lead	1	1.00	1	1.00
Utility Systems Operator	5	5.00	5	5.00
Maintenance & Compliance Specialist	1	1.00	1	1.00
Water Facility Lead	1	1.00	1	1.00
Utility Systems Operator @ WTF	3	3.00	3	3.00
<b>Total</b>	<b>13</b>	<b>13.00</b>	<b>13</b>	<b>13.00</b>
<b>District Total</b>	<b>165</b>	<b>89.62</b>	<b>168</b>	<b>93.34</b>

## General Fund Summary

The General Fund represents the cost centers associated with the day-to-day operations of the District. This includes **Administrative Services, Utility Services, Maintenance** of parks, pools and facilities, and **Recreation**.

In February 2009, the Board approved the funding plan for each of these cost centers. This plan was revised in 2018 which eliminated the transfer of 10% of revenues from other cost centers to administration. The Board also approved increasing the transfer of water revenue per connection from \$120 to \$240. This money is distributed among the Recreation cost centers (Park Programs, Aquatics, and Community Center). The General Fund expenses, including Capital Projects, for FY2020 represent an 8.2% increase from FY2019 budgeted expenses, and revenue is budgeted to increase 2.2%.

The District has funded studies in the previous fiscal years to assist the Board and staff in preparing for the District's future. These studies included audits and master plans for the water and waste water systems in addition to a Parks and Open Spaces master plan. Internally, staff has also developed a long-term financial plan, property and capital inventories, capital replacement plans, and the impact of the District reaching 100% build out.

The driving factor in the increase in operating expenses for fiscal year 2020 are special projects and capital projects. The District has budgeted nearly \$3.9 million for new projects, a \$656,000 increase over FY2019. The District is partially funding these projects with \$1.3 million from reserves that were established specifically for these type projects.

### **Major Projects and Capital Items**

#### **Administration**

- Replacement of equipment using Windows 7 (\$16,000)

#### **Parks Maintenance**

- Cat Hollow playground replacement (\$500,000)
- Resurfacing Cat Hollow Parking lot (\$24,000)
- Community Park Parking Lot turn-around (\$80,000)
- Community Park Replacement of Soccer Goals (\$7,000)
- Creekside Park Restroom Repairs (\$25,000)
- North Park Irrigation Repair (\$7,500)
- Pepper Rock Park Sport Court resurfacing (\$7,000)

#### **Parks Programs**

- Design of Community Park Amphitheatre (\$30,000)
- Highland Horizon New Trail Design (\$15,000)
- Shirley McDonald Trailhead lighting (\$25,000)

#### **Aquatics Maintenance**

- Creekside Pool Decking (\$70,000)
- Highland Horizon Pool Re-Plaster (\$17,400)
- Highland Horizon Pool Re-Painting (\$10,000)

- Highland Horizon Pool Thermal Cover (\$7,000)

**Facility Maintenance**

- Community Center Gym Curtain Replacement (\$15,000)

**Aquatics Programs**

- Sendero Springs Pool Building Expansion (\$275,000)

**Water Distribution**

- 50% funding for the Maintenance Yard rehabilitation project (\$1 million)
- Vehicle Replacement, F350 (\$50,000)

**Water Treatment Plant**

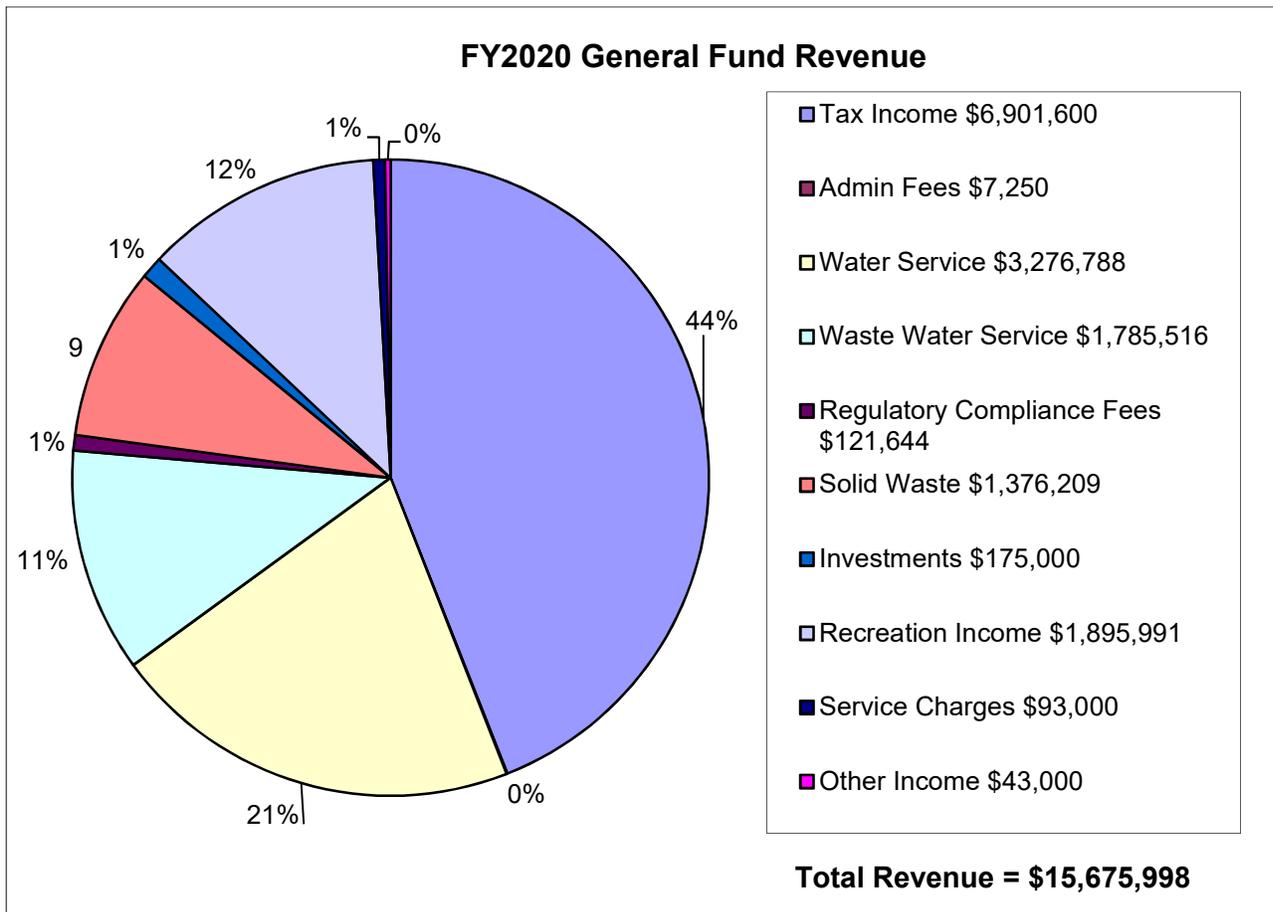
- Replace Air Compressors (\$45,000)
- Replace Air Valve Controllers (\$37,000)
- Replace Lab Equipment (\$17,000)
- Zebra Mussel control project (\$915,000)

**Regulatory Compliance**

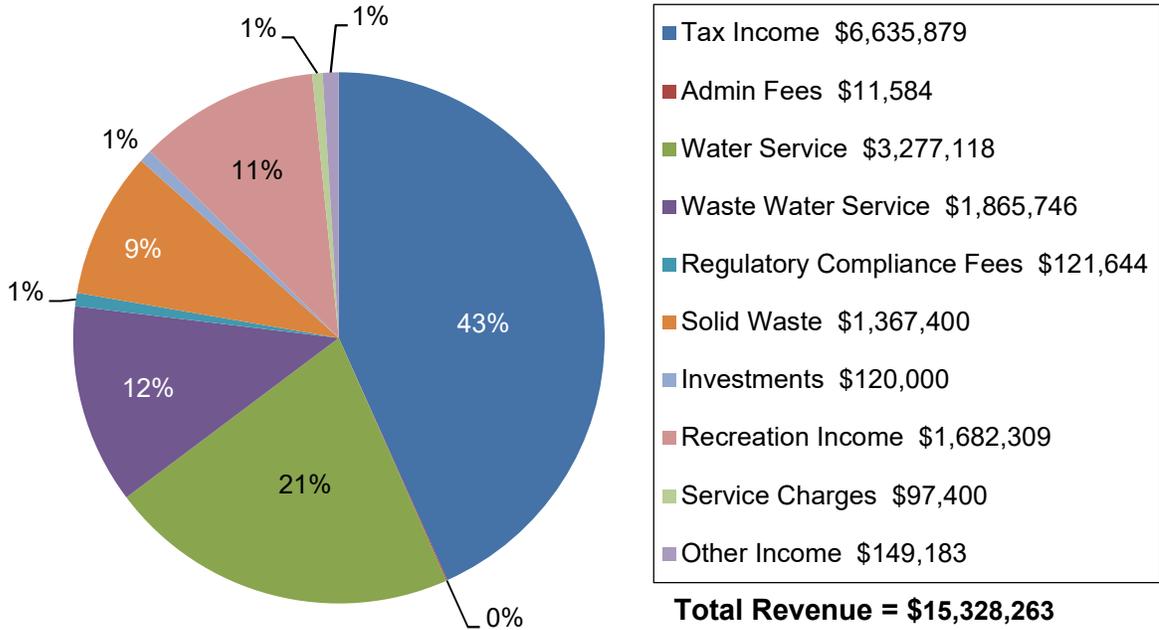
- Replace vehicle, F150 (\$25,000)

**Waste Water**

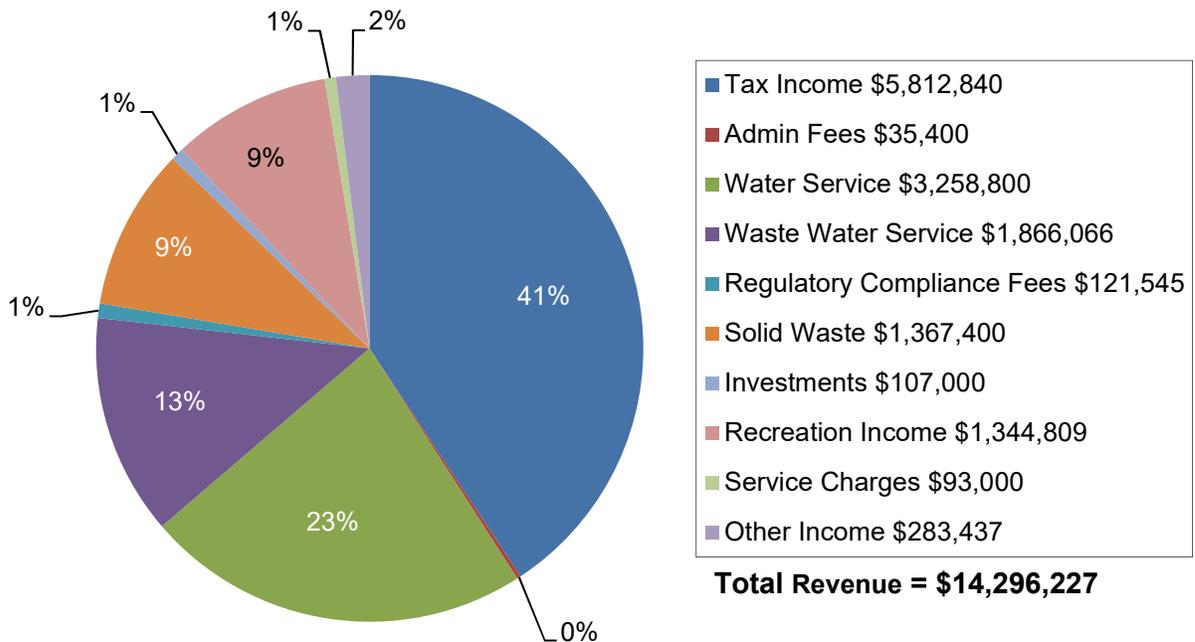
- Replace Woods Lift Station (\$650,000)



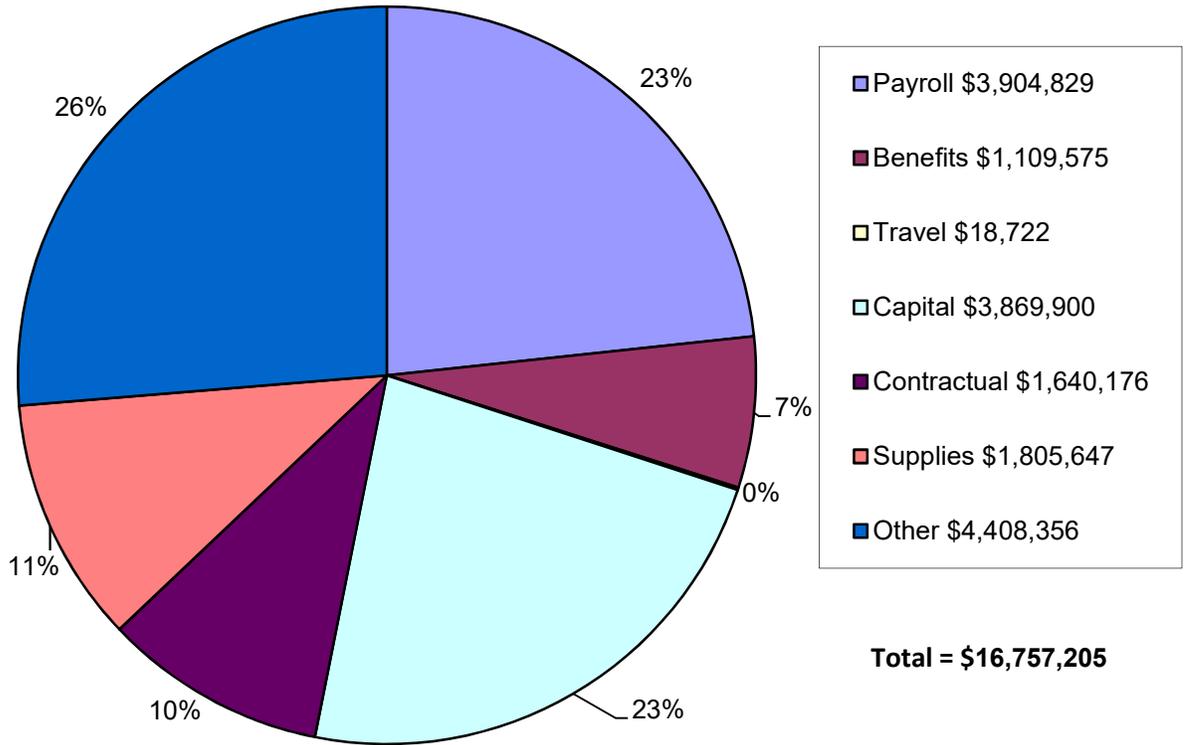
### FY2019 General Fund Revenue



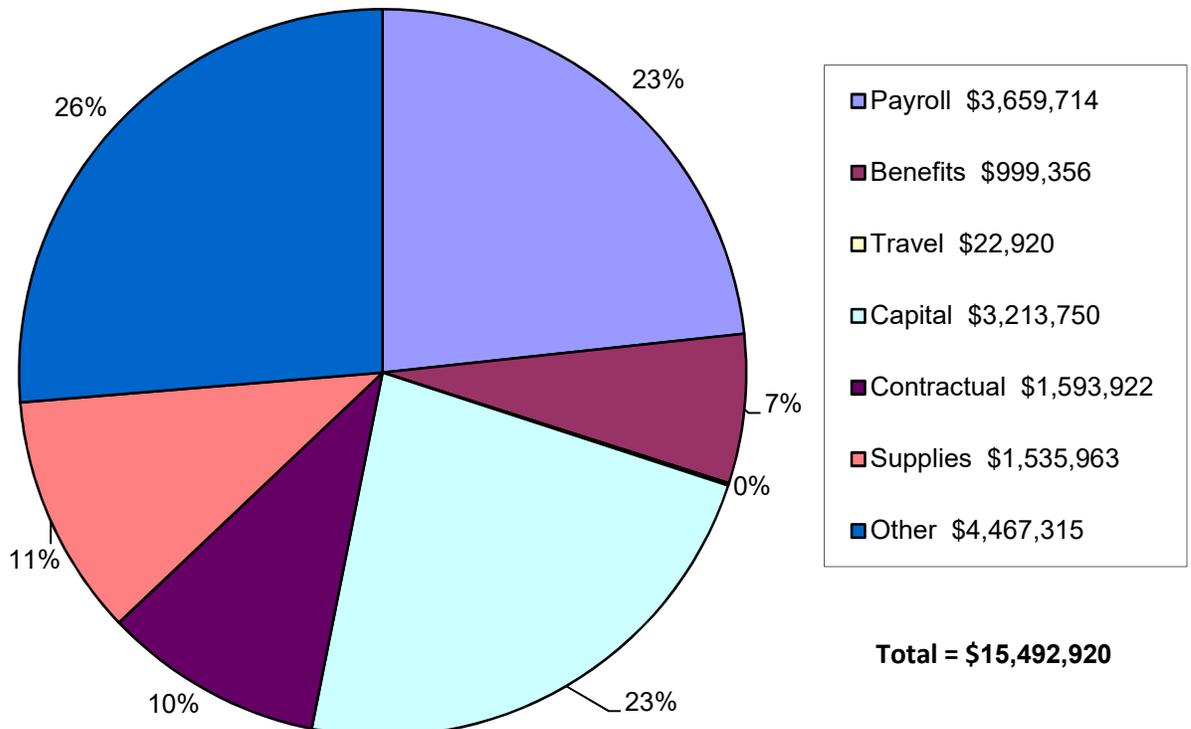
### FY2018 General Fund Revenue



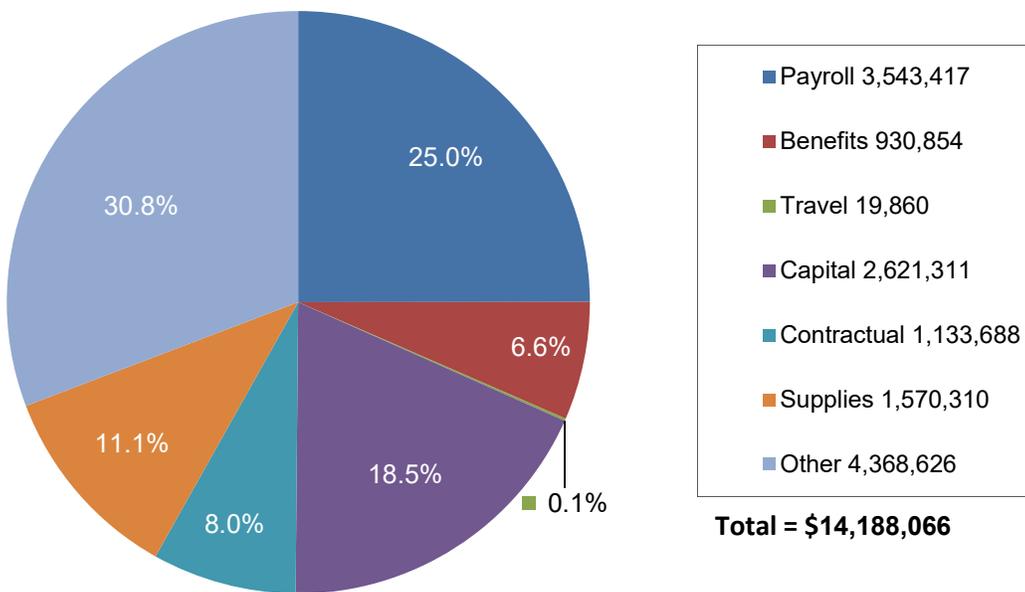
### FY2020 Expenses - By Category



### FY2019 Expenses - By Category



### FY2018 Expenses - By Category



**Total = \$14,188,066**

# General Fund

## Administrative Departments

The Administrative Departments are funded by Operation and Maintenance Tax receipts, late fees and service charges, interest income and revenue from cell tower leases.

### FY2020 Proposed Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Customer Service Cost Center</u>	<u>Trash Services Cost Center</u>	<u>FY2020 Budget</u>	<u>FY2019 Budget</u>
Non-Tax Revenue	0	403,000	0	1,376,209	1,779,209	1,703,850
Expenses	677,186	1,846,286	277,038	1,334,447	4,134,957	3,842,008
Net	(677,186)	(1,443,286)	(277,038)	41,762	(2,355,748)	(2,138,158)
Transfer from (to) Reserves					0	0
Transfer to Other Departments					(2,629,477)	(2,205,909)
Net Surplus / (Deficit)					(4,985,225)	(4,344,067)
Required OM Tax Rate					0.23230	0.203

### Transfer from Administration to Services

The transfer from Administration to Services is to cover the deficit in Services for the Utility Capital Projects

In February 2009, the Board approved a funding plan in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. For FY2020, staff requested budgets for Administrative cost centers that require a \$0.2323 cent OM tax rate.

### Executive Cost Center

The Executive Cost Center budget includes items related to the Board of Directors.

Changes reflected in the FY2020 budget include the following;

- Increase in Security Budget from \$80,000 to \$105,000 for Wilco traffic patrols in District
- Decrease in Travel Expenses of 17%
- Increase in Supplies for Brushy Creek Life shirts, \$4,650
- \$40,000 was included in the for Recruiting Expenses for GM search costs funded by Board Contingency

### Administration Cost Center

The Administration Cost Center budget includes the costs associated with the General Manager’s office, Accounting, Information Technology, and Human Resources. Property tax revenue and interest revenue from General Fund reserve accounts are reflected here.

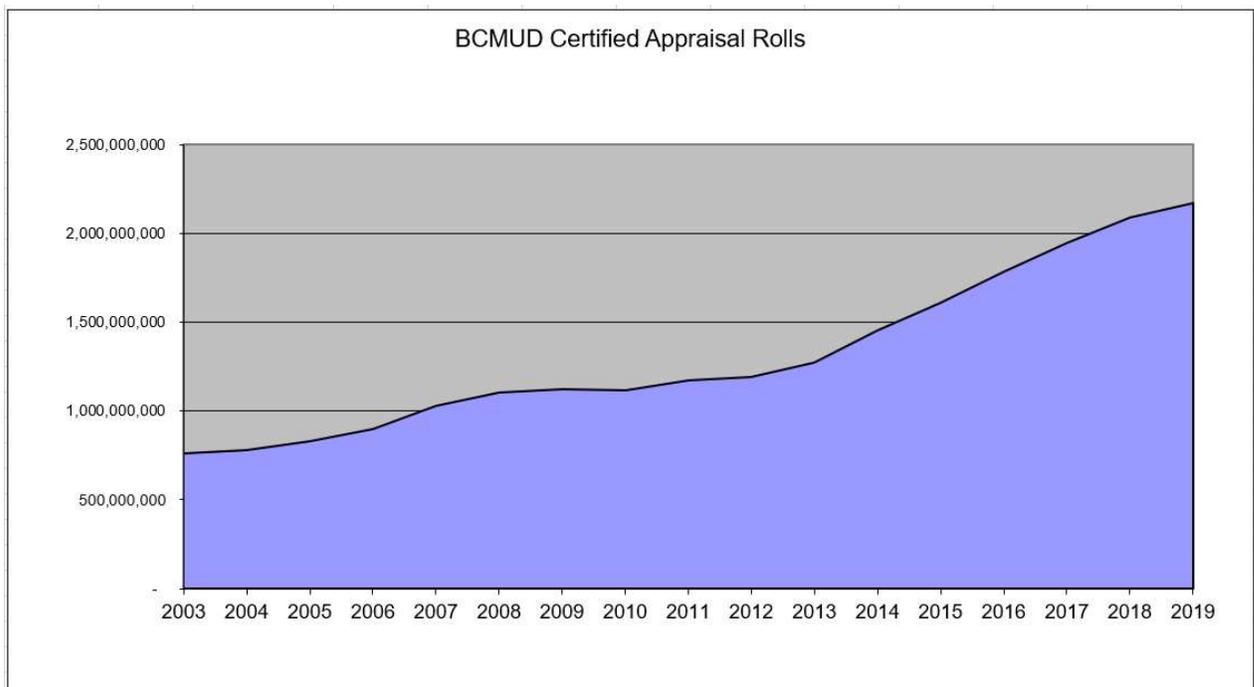
The District Operation and Maintenance (OM) property tax for last year was \$.32 per \$100 of Assessed Value (AV). The rate was maintained at \$0.32 per \$100 of Assessed Value. Based on this year's AV, each \$.01 of tax rate generates \$214,602 in revenue. Assessed Values grew by 3.76% compared to the 2018 tax year.

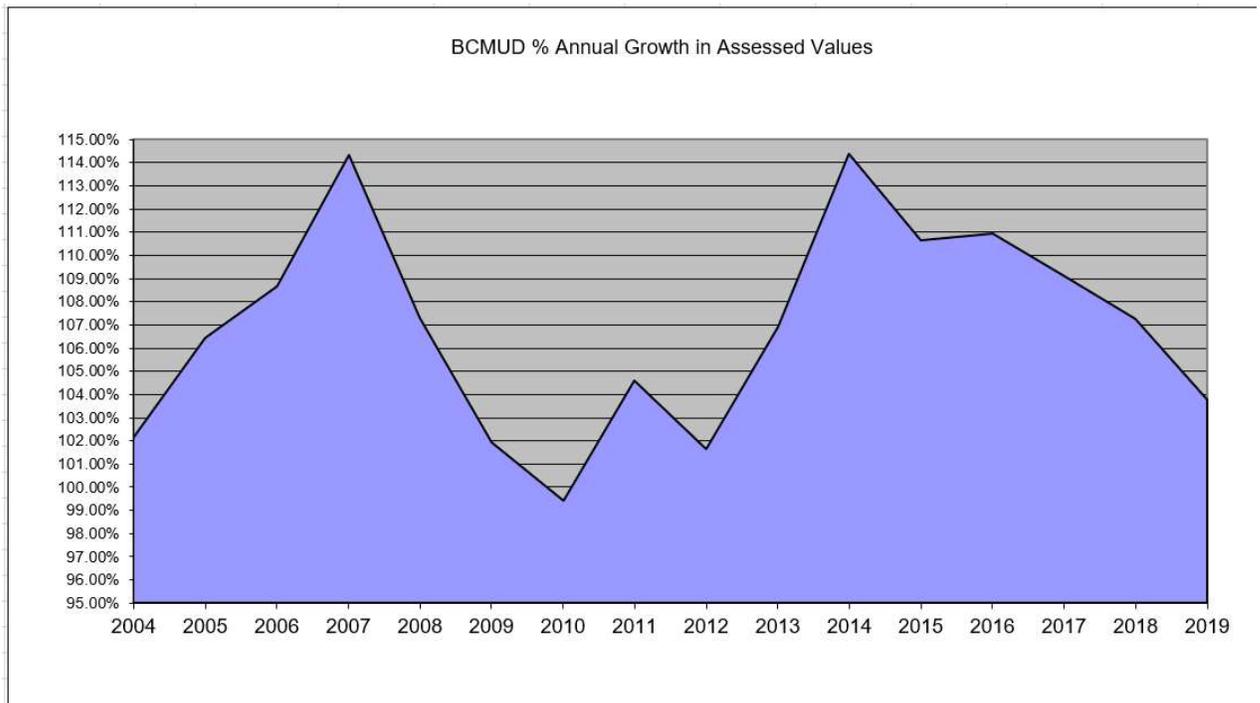
Significant changes reflected in the FY2020 Budget include the following;

- Interest Income increased from \$120,000 to \$175,000 to more accurately reflect projected income
- Payroll increased to fund three new positions, the Chief Financial Officer, Project Manager and a HR Generalist
- Increase in training for staff business meetings and required training, \$4,500
- Increase in Network Maintenance Expense from \$40,000 to \$65,000 for increased costs for Gravity Systems network monitoring and IT service support

Additionally, the FY2020 Administration Budget includes the following Capital items:

- \$16,000 for replacement of Windows 7 equipment





### **Customer Service Cost Center**

Customer Service supports the Recreation and Utility billing customers and responds to all inquiries for information or services within the District.

- There are no significant changes fir the FY2020 budget

### **Solid Waste Services Cost Center**

The District contracts with a third-party vendor to provide solid waste services, including recycling to the residential accounts in the District.

There are no significant changes reflected in the FY2020 Budget.

## Maintenance Departments

Maintenance of the Parks, Pools, Grounds and other Facilities is funded with Operations and Maintenance taxes as approved by the Board in February 2009. New capital purchases are not budgeted in any of the Maintenance cost centers to avoid using tax revenue for Parks capital improvement. However, repair and replacement projects are budgeted in Maintenance.

### FY2020 Proposed Budget Funding Maintenance Cost Centers

	<u>Parks Maintenance Cost Center</u>	<u>Pools Maintenance Cost Center</u>	<u>Facility Maintenance Cost Center</u>	<u>FY2020 Budget</u>	<u>FY2019 Budget</u>
Non-Tax Revenue	14,000	0	0	14,000	10,500
Expenses	1,866,831	290,528	213,016	2,370,375	2,424,575
Net	(1,852,831)	(290,528)	(213,016)	(2,356,375)	(2,414,075)
				0	0
Transfer from Reserves for Projects				440,000	0
Net Surplus / (Deficit)				(1,916,375)	(2,414,075)
Required OM Tax Rate				0.08930	0.122

**For both Administration and Maintenance funding, the required OM tax rate is \$0.32 cents per \$100 of assessed value.**

### Parks Maintenance Cost Center

Significant changes reflected in the FY2020 Budget include the following

- Reduction in payroll due to allocating time to pool maintenance
- Increase in engineering fees of \$49,500 for trail and parking improvements
- Reduced Contract labor of \$44,600 due to a smaller area included in the Shaded Fuel Break trimming.
- \$11,000 added for park equipment replacement

Additionally, the FY2020 Budget includes the following capital replacement and repair items:

- \$500,000 for Cat Hollow playground replacement
- \$24,000 Cat Hollow parking lot resurfacing
- \$7,000 Community Park soccer goal replacements
- \$25,000 Creekside park restroom refurbish
- \$7,000 for resurfacing of basketball court at Pepper Rock Park
- \$7,500 North Park irrigation replacement

## **Aquatics Maintenance Cost Center**

Significant changes reflected in the FY2020 Budget include the following;

- Reduced lifeguard allocation to maintenance payroll

Additionally, the FY2020 Budget includes the following capital replacement and repair items:

- \$70,000 for Creekside Pool deck resurfacing
- \$17,400 for Highland Horizon Pool shell resurfacing
- \$10,000 Highland Horizon Pool building repainting
- \$7,000 Highland Horizon Pool Thermal pool cover

## **Facility Maintenance Cost Center**

Facility maintenance includes the costs to repair, clean and maintain the Community Center.

Costs associated with repairing, cleaning, and maintaining other facilities such as the Water Facility, Utilities and Parks administration building, or the parks and pools are charged to those cost centers although they may be coordinated by the Facility Maintenance Coordinator.

- There are no significant changes for the FY2020 budget

The FY2020 Budget includes the following capital items:

- \$15,000 for a replacement gym curtain in the Community Center

## Service Departments

The Services departments include utility services (water and wastewater), and regulatory compliance.

The District's funding plan for Services is that Utility fees and rates revenue would support:

- All utility costs
- Funding of Recreation services at \$240 per District water connection. This is an increase of 100% from \$120 in FY18 to \$240 starting in FY19. In FY20 the amount transferred to Recreation is budgeted at \$1,346,160.
- There is a planned 3.5% increase in the water rate scheduled for February 2020.
- Revenues also contribute to reserves; \$50,000 for drainage improvements, \$25,000 for a water facility generator replacement, and the final internal payment on the Brushy Creek North waterline replacement, \$214,137.

### FY2020 Proposed Budget Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Compliance Cost Center</u>	<u>FY2020 Budget</u>	<u>FY2019 Budget</u>
Non-Tax Revenue	3,283,188	25,000	1,785,516	121,644	5,215,348	5,298,377
Expenses	1,468,258	2,879,258	1,999,276	289,674	6,636,466	5,164,342
Net	1,814,930	(2,854,258)	(213,760)	(168,030)	(1,421,118)	134,035
Transfer of \$240 per connection to Recreation					(1,346,160)	(1,375,920)
Transfer to Reserves					(289,137)	(480,000)
Transfer from Reserves for Projects					769,000	200,000
Transfer to Recreation Programs					(342,062)	(561,759)
Transfer from Administration					2,629,477	2,083,644
Net Surplus / (Deficit)					0	0

## Water Distribution Cost Center

The Water Distribution cost center reflects revenue related to water sales and the expenses associated with distributing that water to customers. The FY2020 budget reflects revenue based on current rates and average consumptions. Only one (1) new LUEs are budgeted in FY20.

Significant changes included in the FY2020 budget include:

- Water revenues were left flat due to current weather trends even though the February rate increase is expected to generate an additional \$75,000.
- Engineering Fees decreased \$60,000. The Asset study started in FY2019 and will be completed in FY2020.

The FY2020 Budget includes the following Capital items and projects:

- \$1,000,000 for Maintenance Yard renovation (50%)
- \$50,000 to replace the F350

## **Waste Water Cost Center**

The Waste Water cost center reflects the costs of maintaining the District's waste water and storm water infrastructure and the related revenue to support those costs. The primary expense is the contractual costs associated with participating in the regional waste water treatment plant. Revenue is based on current rates and only one new LUE is budgeted.

Significant items in the FY2020 Budget include

- Decrease revenues (\$80,000) based on 2019 sewer averaging.
- Increase in Contractual/Contract Labor from \$110,000 to \$143,000 for improvements to the Cat Hollow lift station electrical panels.
- Decrease in the Regional Waste Water contract costs since the City of Round Rock took over maintenance from BRA.

The FY2020 Budget includes the following Capital items and projects:

- \$650,000 for the replacement of the Woods Lift Station

## **Water Treatment Facility Cost Center**

This cost center reflects the costs of operating and maintaining the District's water intake structure and the plant that produces water.

Significant items in the FY2020 Budget include

- \$35,000 increase in Contractual/Contract Labor to clean sediment from the ponds, intake screen cleaning, and generator repairs
- \$80,000 added to Chemicals to treat zebra mussels
- Increase in water purchases from BRA due to costs passed on to the District.

The FY2020 Budget includes the following Capital items and projects:

- \$45,000 to replace the air compressors at the water facility
- \$37,000 to replace the air valve controllers
- \$17,000 to replace some Hach Lab equipment
- \$915,000 to construct improvements to reduce the impact of zebra mussels

## **Regulatory Compliance Cost Center**

The Regulatory Compliance Cost Center tracks expenditures related to the mandated storm water permit, inspections of storm water inlets, and the District's drainage system. The costs are recovered through a fee charged to each District water customer at \$1.50 per LUE. In FY2020 those fees are budgeted to be \$121,644.

Significant items in the FY2020 Budget include:

- \$100,000 budgeted for work on Pasada Pond in addition to funds in reserves

The FY2020 Budget includes the following Capital items and projects:

- \$25,000 for the replacement of an F150.

## Recreation Departments

Recreation includes revenue and costs associated with the Community Center and programming at the parks and pools.

The Recreation department operates in a deficit. The deficit is funded by revenue from the Services departments at a level equivalent to \$240 per water connections. An additional transfer from utility revenues was required for FY2020 due to the number of projects. This transfer is \$342,062.

### FY2020 Proposed Budget Funding Parks and Recreation Cost Centers

	<u>Parks Programs Cost Center</u>	<u>Pool Programs Cost Center</u>	<u>Community Center Cost Center</u>	<u>Builders Park Fee</u>	<u>FY2020 Budget</u>	<u>FY2019 Budget</u>
Non-Tax Revenue	140,840	229,161	1,394,990	850	1,765,841	1,688,467
Expenses	417,991	813,839	2,383,577	0	3,615,407	4,061,912
Net	(277,151)	(584,678)	(988,587)	850	(1,849,566)	(2,373,445)
Transfer to Park Fee Capital Reserve					(850)	(2,475)
Net Surplus / (Deficit)					(1,850,416)	(2,375,920)
Other Transfers						
Transfer from Utilities					342,062	561,759
Transfer from Reserves for Projects					162,194	438,241
Funding of \$240 per connection from Utility Services					1,346,160	1,375,920
Shortfall					0	0

## Community Center Cost Center

The Community Center cost center includes revenue and expenses related to Recreation Management, Programming, Fitness, Memberships, Concierge and Child Play.

The Community Center budget for FY2020 includes the following;

- Increase in revenues across the board due to higher participation numbers, total \$68,000 increase.
- Increases in participation results in program cost increases, \$68,000.

## Park Programs Cost Center

This cost center includes revenue and expenses related to any Programming and Fitness activities that occur in the parks. Additionally, any new capital investments to the Parks are budgeted in this cost center.

Significant items in the FY2020 Budget include:

- Income increased by \$10,000 due to expanded leagues and sales of t shirts related to events.
- Payroll increased for a new Community Events Lead staff position.
- Due to growth in Community Events revenues, operating costs have increased, \$10,000.

The FY2020 Budget includes the following Capital projects:

- Design of Community Park Amphitheatre (\$30,000)
- Highland Horizon New Trail Design (\$15,000)
- Shirley McDonald Trailhead lighting (\$25,000)

### **Aquatics Programs Cost Center**

This cost center includes the cost of operating the pools and the related programming, including lessons, meets, rentals, and open swimming. The Sendero Springs and Highland Horizon pools are open year round.

The Aquatics Programs budget for FY2020 includes the following:

- \$7,600 for new pool furniture and a cleaning vacuum.

The FY2020 Budget includes the following Capital projects:

- \$275,000 Sendero Springs Pool Building expansion

### **Builders Park Fee (BPF)**

Builder's Park Fee revenue is used to purchase capital improvements for the District's parks.

The FY2020 budget is based on the sale of only three (1) new LUE. The budgeted LUE is a decrease from the 20 new LUEs budgeted in FY2018. New LUEs have exceeded budgeted expectations in recent years with faster than anticipated development. However, since the District has reached buildout it is anticipated that the number of new LUEs will be significantly low or zero in future years. The LUE are based on the current development plans and expectations. Funds collected are being transferred to the Park Fee fund balance.



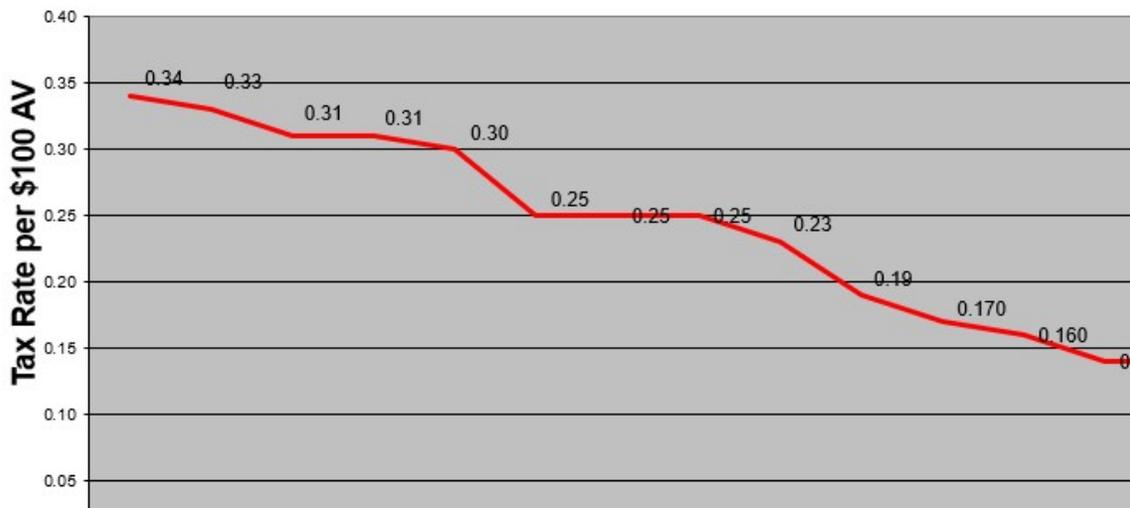
# Debt Service Fund Summary

## The FY2020 Debt Service Budget

The final assessed values for the District for 2019 is \$2,167,696,972. The Defined Area assessed values for 2019 is \$512,461,804. Based on these values and the value of the debt service fund balance, staff recommends a \$.14 District debt service (IS) tax rate and a \$.165 Defined Area tax rate for fiscal year 2020. This will generate \$3,004,428 in debt service tax revenue (plus \$837,106 for the Defined Area). The District’s assessed value for 2019 increased 3.76% from \$2.089 billion in the previous year.

Additional revenues include interest income (\$130,000) budgeted at an estimated 2.0% earnings on the fund balance. Debt Service revenues are not enough to support the annual debt payment and transfers of \$9,987 from the District debt service reserves and \$89,941 from the Defined Area Debt Service fund balance are budgeted.

## Brushy Creek MUD Tax History



## Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$435 million as of 10-1-2019. All Debt Service funds are Restricted to making debt payments.

Projected Fund Balance	<b><u>\$4,350,000</u></b>
Restricted to District Debt	\$2,600,000
Restricted to Defined Area Debt	\$1,750,000
Unassigned	\$ 0

## Debt Service Obligations

### Fiscal Year 2020

The required bond debt service payments for fiscal year 2019-2020 is in the following chart. The bond interest payments are made in equal installments in November and May and the principal payment made in May.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$430,000	\$141,626	\$571,626
Non-Revenue Defined Area Bonds	\$495,000	\$436,326	\$931,326
Non-Revenue District Bonds	<u>\$2,315,000</u>	<u>\$776,437</u>	<u>\$3,091,437</u>
Total	\$3,240,000	\$1,350,389	\$4,594,389

## Other Debt Service Expenditures

The only other expenditures charged to the debt service fund are (1) the costs associated with the fiscal agents, and (2) the costs charged by Williamson County Appraisal District to process the appraisals, issue tax bills, and collect and transmit tax receipts on behalf of the District.

## Debt Service Revenue Sources

### Property Taxes - District

The primary source of revenue for the District's debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District's behalf by the Williamson County Appraisal District. The I&S tax rate for the District was \$.14 per \$100 of Assessed Value (AV) in FY2019. The FY2020 Budget reflects an I&S tax rate of \$.14 per \$100 of AV.

### Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder's fee to connect to the District water distribution system. The Water CRF revenue historically is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long-Term Water Project. In FY2019, the District transferred \$591,000 from the water capital recovery funds toward debt service defeasance. There is approximately \$825 thousand in this fund balance.

### Defined Area

The primary source of revenue for the Defined Area's debt service is Interest and Sinking (I&S) tax revenue specifically from the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2019, the I&S tax rate for the Defined Area was \$.175 per \$100 of AV. The FY2020 Budget decreases the I&S tax rate for the Defined Area to \$.165 per \$100 of AV.

### Fund Balance

The District typically transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$2.6 million at the end of FY2019 plus an additional \$1.75 million for the Defined Area. In FY2020, the debt service fund balance will contribute \$9,987 to annual debt cost. The Defined Area fund balance will contribute \$89,941 to the FY2020 payments.

Interest from the debt service fund balance also contributes to the annual debt payments.

### Overview of Outstanding Debt

At the beginning of the 2020 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$40.895 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds.

The residents of the District approved the issuance of up to \$74,100,000 in bond principal payable in whole or part from taxes. To date, \$72,000,000 in Bond principal has been issued and the District has remaining \$2,100,000 in authorized but un-issued bonds to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$23,985,000 at the beginning of FY2020.

The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. At the beginning of FY2020 there had been five new bond issues totaling \$14,355,000 and one refunding totaling \$3,625,000.

<b>Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2020</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2010 (Refunding)	17,190,000	15,920,000	1,270,000
Series 2011 (Refunding)	2,080,000	210,000	1,870,000
Series 2012 (Refunding)	9,260,000	1,825,000	7,435,000
Series 2013 (Refunding)	6,125,000	130,000	5,995,000
Series 2005	9,500,000	8,905,000	595,000
Series 2019 (Refunding)	6,605,000	0	6,605,000
Series 2009 (Refunding)	7,975,000	7,760,000	215,000
TOTAL	66,575,000	42,590,000	23,985,000

<b>Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2020</b>			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2009	2,365,000	2,285,000	80,000
Series 2011	2,370,000	500,000	1,870,000
Series 2013	4,070,000	1,095,000	2,975,000
Series 2015	3,530,000	375,000	3,155,000
Series 2015 Refunding	3,625,000	385,000	3,240,000
TOTAL	<u>17,980,000</u>	<u>6,660,000</u>	<u>11,320,000</u>

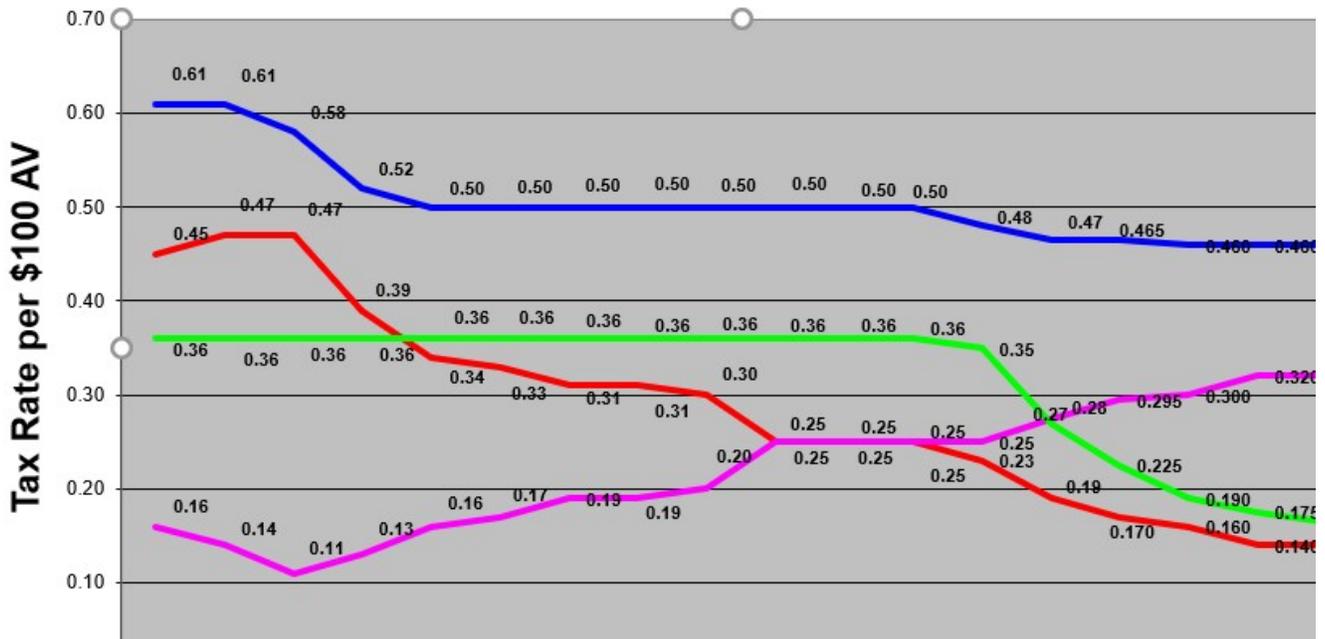
In late January 2016, the District issued a \$6.94 million revenue note for the construction of the Community Center expansion. This is a fifteen-year note. Utility revenues in the General Fund cover the annual payments on this debt.

<b>Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2020</b>			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2016 CC Expansion	6,940,000	1,555,000	5,385,000
TOTAL	<u>6,940,000</u>	<u>1,555,000</u>	<u>5,385,000</u>

### Brushy Creek Long Term Annual Principal and Interest Debt Ser Payments w/ Proposed CC Revenue Bond



### Brushy Creek MUD Tax History



General Fund Summary

**Brushy Creek Municipal Utility District**

Budget

**Fiscal Year: 2020**

General Fund Summary

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	\$ Variance to 2019	% Equivalent to 2019
4101	Property Tax Income	5,900,595	6,602,865	6,867,264	264,399	104.00%
4102	Delinquent Property Tax Income	2,999	33,014	34,336	1,322	104.0%
4110	Plan Review Income	4,800	2,000	2,400	400	120.0%
4112	Inspection Fees	22,885	6,869	4,000	(2,869)	58.2%
4130	Builders Fees	2,294	2,475	850	(1,625)	34.3%
4201	Water Service	3,194,178	3,059,798	3,059,798	-	100.0%
4202	CRF - Water	-	-	-	-	-
4203	WW Service	1,860,941	1,865,566	1,785,516	(80,050)	95.7%
4204	CRF - WW	-	-	-	-	-
4211	Water Connection	550	660	330	(330)	50.0%
4213	WW Connections	150	180	-	(180)	0.0%
4220	New Connection Fees	80	240	-	(240)	0.0%
4230	Solid Waste Services	1,385,486	1,376,209	1,376,209	-	100.0%
4240	Raw Water Sales	107,321	104,660	104,660	-	100.0%
4245	Wholesale Water	125,415	112,000	112,000	-	100.0%
4301	Regulatory Compliance Fee	122,250	121,644	121,644	-	100.0%
4401	Service Charges	37,280	32,400	28,000	(4,400)	86.4%
4402	Donations	1,932	-	-	-	-
4403	Late Charges	60,590	65,000	65,000	-	100.0%
4405	Interest Income	284,545	120,000	175,000	55,000	145.8%
4500	Other Income	67,249	37,500	43,000	5,500	114.7%
4501	Rental Income	259,925	285,183	302,883	17,700	106.2%
4502	Merchandise	1,272	-	-	-	-
4504	Community Events Revenue	-	225	10,575	10,350	4700.0%
4505	Program Revenue Contract	233,192	218,975	237,110	18,135	108.3%
4510	Programming Events Income	65,567	90,054	96,719	6,665	107.4%
4515	Camp Income	232,958	272,769	294,515	21,746	108.0%
4518	Memberships - Short Term	49,588	40,030	41,850	1,820	104.5%
4519	New Memberships	27,160	22,940	22,940	-	100.0%
4520	Memberships	449,177	407,145	409,275	2,130	100.5%
4521	Season Passes	75,246	79,482	79,482	-	100.0%
4522	Day Passes	72,906	62,997	68,727	5,730	109.1%
4523	Fitness Revenue	297,632	313,142	326,615	13,473	104.3%
4524	Senior Programs	289	-	300	300	-
4525	Child Programs / Child Play	5,953	1,050	5,000	3,950	476.2%

**Brushy Creek Municipal Utility District**

General Fund Summary

Budget

**Fiscal Year: 2020**

General Fund Summary

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	\$ Variance to 2019	% Equivalent to 2019
	Other Revenue	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>14,952,405</b>	<b>15,337,072</b>	<b>15,675,998</b>	<b>338,926</b>	<b>102.2%</b>
<b>EXPENSES</b>						
5010	Salary	3,338,676	3,586,536	3,842,731	256,195	107.1%
5011	Merit Salary	-	8,871	9,517	646	107.3%
5012	Overtime	54,076	64,307	52,581	(11,726)	81.8%
	Other Payroll Expenses	-	-	-	-	
<b>Total Payroll</b>		<b>3,392,752</b>	<b>3,659,714</b>	<b>3,904,829</b>	<b>245,115</b>	<b>106.7%</b>
5020	FICA / Medicare	251,740	342,577	433,303	90,726	126.5%
5030	Health	330,746	585,048	676,272	91,224	115.6%
5031	Vision Insurance	4,298	1,071	-	(1,071)	0.0%
5032	Dental	21,114	5,415	-	(5,415)	0.0%
5034	Life	4,817	1,348	-	(1,348)	0.0%
5035	Disability Insurance	14,774	3,787	-	(3,787)	0.0%
5040	Workers Compensation	53,281	13,672	-	(13,672)	0.0%
5050	Unemployment Insurance	16,547	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	187,349	46,438	-	(46,438)	0.0%
	Other Benefit Expenses	-	-	-	-	
<b>Total Benefits</b>		<b>884,667</b>	<b>999,356</b>	<b>1,109,575</b>	<b>110,219</b>	<b>111.0%</b>
5201	Airfare	1,136	2,500	-	(2,500)	0.0%
5202	Lodging	3,208	6,650	4,035	(2,615)	60.7%
5203	Lodging Tax	67	70	142	72	202.9%
5204	Cab Fare / local transportation	1,338	100	100	-	100.0%
5205	Parking	183	210	210	-	100.0%
5206	Travel Meals	885	2,100	2,515	415	119.8%
5207	Mileage	7,424	11,290	11,720	430	103.8%
	Other Travel Expenses	-	-	-	-	
<b>Total Travel</b>		<b>14,241</b>	<b>22,920</b>	<b>18,722</b>	<b>(4,198)</b>	<b>81.7%</b>
5901	<b>CAPITAL</b>	<b>2,300,763</b>	<b>3,213,750</b>	<b>3,869,900</b>	<b>656,150</b>	<b>120.4%</b>

**Brushy Creek Municipal Utility District**

General Fund Summary

Budget

**Fiscal Year: 2020**

General Fund Summary

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	\$ Variance to 2019	% Equivalent to 2019
6010	Contractual-Legal	112,648	100,000	110,000	10,000	110.0%
6011	Contractual Legal - Open Records	13	-	-	-	#DIV/0!
6025	Contractual/Auditing	39,000	40,000	41,200	1,200	103.0%
6030	Contractual/ Trainers- Instructors	-	500	5,000	4,500	1000.0%
6040	Contractual/Network maint/dev.	48,699	50,000	75,000	25,000	150.0%
6045	Contractual/Website	19,960	5,000	2,000	(3,000)	40.0%
6050	Contractual/Publications Layout	-	-	-	-	#DIV/0!
6055	Security	8,224	83,000	108,000	25,000	130.1%
6060	Appraisal Fees	-	1,000	1,000	-	100.0%
6065	Depository Contract	89,302	81,600	85,000	3,400	104.2%
6070	Maintenance Contracts	535,043	598,022	602,876	4,854	100.8%
6078	Plumbing Inspections	9,265	10,400	5,200	(5,200)	50.0%
6079	Engineering Fees	106,155	161,500	146,000	(15,500)	90.4%
6080	Contractual/Contract Labor	160,626	462,900	458,900	(4,000)	99.1%
	Other Contractual Expenses	-	-	-	-	
<b>Total Contractual</b>		<b>1,128,933</b>	<b>1,593,922</b>	<b>1,640,176</b>	<b>46,254</b>	<b>102.9%</b>

6105	Minor Equipment	25,811	21,630	25,375	3,745	117.3%
6110	General Office Supplies	7,761	11,865	11,805	(60)	99.5%
6115	Materials & Supplies	172,356	157,671	156,795	(876)	99.4%
6120	Chemicals	132,867	140,280	223,000	82,720	159.0%
6121	Lab Supplies	6,935	7,500	8,500	1,000	113.3%
6122	Uniforms	9,018	14,075	20,300	6,225	144.2%
6124	Fuel / Oil	32,123	34,479	33,250	(1,229)	96.4%
6130	Furniture	4,165	9,000	14,300	5,300	158.9%
6135	Major Equipment	33,397	26,800	40,500	13,700	151.1%
6140	Computer Supplies	5,766	8,000	8,240	240	103.0%
6145	Software	30,927	9,500	13,785	4,285	145.1%
6148	Copier/Laser Printer Supplies	4,762	7,950	7,650	(300)	96.2%
6150	Business Meals	2,911	5,100	5,800	700	113.7%
	<b>Community Events</b>	<b>83,275</b>	<b>62,000</b>	<b>72,350</b>	<b>10,350</b>	<b>116.7%</b>
	<b>Camp Expense (4515)</b>	<b>50,172</b>	<b>67,733</b>	<b>90,885</b>	<b>23,152</b>	<b>134.2%</b>
6032	<b>Revenue Sharing Expense (4505)</b>	<b>168,580</b>	<b>160,210</b>	<b>173,777</b>	<b>13,567</b>	<b>108.5%</b>
	<b>Programs - Internal (4510)</b>	<b>12,756</b>	<b>23,450</b>	<b>35,910</b>	<b>12,460</b>	<b>153.1%</b>
	<b>Fitness - Internal (4523)</b>	<b>104,734</b>	<b>86,170</b>	<b>98,925</b>	<b>12,755</b>	<b>114.8%</b>
6153	Water Purchases	523,927	638,200	718,250	80,050	112.5%

**Brushy Creek Municipal Utility District**

General Fund Summary

Budget

**Fiscal Year: 2020**

General Fund Summary

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	\$ Variance to 2019	% Equivalent to 2019
6154	Water Meters	8,917	15,000	15,000	-	100.0%
6156	Pipes and Components	19,622	25,350	22,900	(2,450)	90.3%
6160	Training Materials	432	1,700	1,700	-	100.0%
6180	T-Shirts/Pins/Etc.	1,900	2,300	6,650	4,350	289.1%
	Other Supplies Expenses	-	-	-	-	-
<b>Total Supplies</b>		<b>1,443,116</b>	<b>1,535,963</b>	<b>1,805,647</b>	<b>269,684</b>	<b>117.6%</b>

6210	Rent Expense	2,673	4,000	4,120	120	103.0%
6212	Building Maintenance	109,594	111,326	117,956	6,630	106.0%
6213	District Vehicle Repairs	17,696	14,983	16,957	1,974	113.2%
6215	Facility Rent Expense	4,826	5,300	5,300	-	100.0%
6216	Equipment Rent Expense	14,677	21,500	26,000	4,500	120.9%
6220	Postage Expense	35,402	43,475	41,650	(1,825)	95.8%
6222	Express Mail/Parcel	486	560	560	-	100.0%
6224	Shipping	586	300	300	-	100.0%
6250	Solid Waste Service	1,237,786	1,273,105	1,317,436	44,331	103.5%
6300	Phone/ Cable / Connectivity Exp	45,915	52,139	52,945	806	101.5%
6304	Pager / Cell Phone	12,032	14,615	14,305	(310)	97.9%
6305	Utility Bill Expenses	24,854	29,875	27,950	(1,925)	93.6%
6310	Fees/Dues/Subscription Expense	35,573	35,840	42,110	6,270	117.5%
6311	TCEQ Regulatory Fees	15,156	20,000	20,000	-	100.0%
6312	WW Capacity Charges	824,977	928,172	825,300	(102,872)	88.9%
6314	Professional Development Fees	10,267	13,273	17,350	4,077	130.7%
6315	Lab Fees	6,976	25,500	15,500	(10,000)	60.8%
6320	Repair/Mtc/Warranty Expense	97,280	158,300	178,200	19,900	112.6%
6322	Printing Expense	22,068	19,961	22,570	2,609	113.1%
6324	Advertising	1,936	8,500	6,000	(2,500)	70.6%
6325	Recruiting Expense	46,971	54,615	4,730	(49,885)	8.7%
6327	Program Meals	4,379	4,500	4,500	-	100.0%
6400	Utilities Expense	480,268	512,613	513,500	887	100.2%
6405	Longevity Awards	9,253	9,500	9,500	-	100.0%
6410	Taxes Expense	-	-	-	-	-
6416	Professional Liability Insurance	79,303	87,250	90,250	3,000	103.4%
6418	Other Insurance	-	-	-	-	-
6420	Interest Expense	-	200	-	(200)	0.0%
6425	Bad Debt Expense	2,528	3,500	3,500	-	100.0%

**Brushy Creek Municipal Utility District**

General Fund Summary

Budget

**Fiscal Year: 2020**

General Fund Summary

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	\$ Variance to 2019	% Equivalent to 2019
6430	Streetlights	144,206	135,000	145,000	10,000	107.4%
6450	Community Activities	-	-	-	-	
6455	Principal - 2016 Series CC Revenue	405,000	420,000	430,000	10,000	102.4%
6456	Interest - 2016 Series CC Revenue	163,323	152,672	141,626	(11,046)	92.8%
	<b>Contingency</b>	-	306,741	313,241	6,500	102.1%
		-	-	-	-	
	All Other Expenses	-	-	-	-	
<b>Total Other Expenses</b>		<b>3,855,992</b>	<b>4,467,315</b>	<b>4,408,356</b>	<b>(58,959)</b>	<b>98.7%</b>
<b>TOTAL EXPENSES</b>		<b>13,020,464</b>	<b>15,492,940</b>	<b>16,757,205</b>	<b>1,264,265</b>	<b>108.2%</b>
	<b>Intrafund - Transfer From</b>	1,561,895	-	1,346,160	1,346,160	
	<b>Intrafund - Transfer To</b>	1,561,895	2,475	1,346,160	1,343,685	
	<b>Interfund - Transfer From</b>	-	-	-	-	
	<b>Interfund - Transfer To</b>	-	-	-	-	
	<b>Reserve - Transfer From</b>	-	638,241	1,371,194	732,953	
	<b>Reserve - Transfer To</b>	-	480,000	289,987	(190,013)	
		-	-	-	-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>1,931,941</b>	<b>(102)</b>	<b>0</b>	<b>102</b>	<b>-0.3%</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Executive

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4101	Property Tax Income	-	-	-	-	
4402	Donations	1,000	-	-	-	
4500	Other Income	250	-	-	-	
4502	Propromotional Materials	1,272	-	-	-	
4504	Community Events Revenue	-	-	-	-	
4510	Programming Events Income	29,761	-	-	-	
<b>TOTAL REVENUE</b>		<b>32,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>EXPENSES</b>						
5010	Salary	25,650	36,000	36,000	-	100.0%
5011	Merit Salary	-	-	-	-	
5012	Overtime	-	-	-	-	
	Other Payroll Expenses	-	-	-	-	
<b>Total Payroll</b>		<b>25,650</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>	<b>100.0%</b>
5020	FICA / Medicare	1,962	4,300	4,300	-	100.0%
5040	Workers Compensation	778	-	-	-	
5050	Unemployment Insurance	261	-	-	-	
	Other Benefit Expenses	-	-	-	-	
<b>Total Benefits</b>		<b>3,001</b>	<b>4,300</b>	<b>4,300</b>	<b>-</b>	<b>100.0%</b>
5201	Airfare	-	2,500	-	(2,500)	0.0%
5202	Lodging	-	4,000	-	(4,000)	0.0%
5203	Lodging Tax	-	-	-	-	
5204	Cab Fare / local transportation	-	50	50	-	100.0%
5205	Parking	-	110	110	-	100.0%
5206	Travel Meals	-	800	800	-	100.0%
5207	Mileage	117	440	440	-	100.0%
	Other Travel Expenses	-	-	-	-	
<b>Total Travel</b>		<b>117</b>	<b>7,900</b>	<b>1,400</b>	<b>(6,500)</b>	<b>17.7%</b>
5901	<b>CAPITAL</b>	<b>18,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
6010	Contractual-Legal	107,313	100,000	110,000	10,000	110.0%
6011	Contractual Legal - Open Records	-	-	-	-	

**Brushy Creek Municipal Utility District**

110-Exec

Budget

**Fiscal Year: 2020**

Cost Center: Executive

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6025	Contractual/Auditing	39,000	40,000	41,200	1,200	103.0%
6030	Contractual/ Trainers- Instructors	-	-	-	-	
6040	Contractual/Network maint/dev.	110	-	-	-	
6045	Contractual/Website	-	-	-	-	
6050	Contractual/Publications Layout	-	-	-	-	
6055	Security	5,884	80,000	105,000	25,000	131.3%
6060	Appraisal Fees	-	-	-	-	
6065	Depository Contract	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	
6080	Contractual/Contract Labor	30,440	41,000	20,000	(21,000)	48.8%
	Other Contractual Expenses	-	-	-	-	
<b>Total Contractual</b>		<b>182,746</b>	<b>261,000</b>	<b>276,200</b>	<b>15,200</b>	<b>105.8%</b>

6105	Minor Equipment	21	-	-	-	
6110	General Office Supplies	455	1,000	1,000	-	100.0%
6115	Materials & Supplies	9,122	2,500	3,000	500	120.0%
6130	Furniture	63	-	-	-	
6135	Major Equipment	-	-	-	-	
6140	Computer Supplies	190	-	-	-	
6145	Software	4,090	-	-	-	
6148	Copier/Laser Printer Supplies	943	1,000	1,000	-	100.0%
6150	Business Meals	2,876	5,000	5,000	-	100.0%
	<b>Community Events</b>	<b>83,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Camp Expense (4515)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
6032	<b>Revenue Sharing Expense (4505)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Programs - Internal (4510)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Fitness - Internal (4523)</b>		<b>-</b>	<b>-</b>	<b>-</b>	
6153	Water Purchases	-	-	-	-	
6154	Water Meters	-	-	-	-	
6155	Building Materials	-	-	-	-	
6156	Pipes and Components	-	-	-	-	
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	4,650	4,650	
	Other Supplies Expenses	-	-	-	-	
<b>Total Supplies</b>		<b>101,034</b>	<b>9,500</b>	<b>14,650</b>	<b>5,150</b>	<b>154.2%</b>

6210	Rent Expense	-	-	-	-	
------	--------------	---	---	---	---	--

**Brushy Creek Municipal Utility District**

110-Exec

Budget

**Fiscal Year: 2020**

Cost Center: Executive

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6212	Building Maintenance	-	-	-	-	
6213	District Vehicle Repairs	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	-	-	-	-	
6220	Postage Expense	39	2,000	2,000	-	100.0%
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	250	175	175	-	100.0%
6304	Pager / Cell Phone	-	-	-	-	
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	(12,282)	1,500	1,500	-	100.0%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	50	-	350	350	
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	-	-	-	-	
6322	Printing Expense	4,761	4,000	4,120	120	103.0%
6324	Advertising	-	5,000	5,000	-	100.0%
6325	Recruiting Expense	45,000	50,000	-	(50,000)	0.0%
6327	Program Meals	4,336	4,500	4,500	-	100.0%
6400	Utilities Expense	-	-	-	-	
6401	Donations	-	-	-	-	
6405	Longevity Awards	9,253	9,500	9,500	-	100.0%
6410	Taxes Expense	-	-	-	-	
6416	Professional Liability Insurance	200	250	250	-	100.0%
6418	Other Insurance	-	-	-	-	
6420	Interest Expense	-	-	-	-	
6421	Debt Principal	-	-	-	-	
6423	Loss on Sale of Equipment	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	
6430	Streetlights	-	-	-	-	
6450	Community Activities	-	-	-	-	
Contingency	<b>Contingency</b>	-	306,741	313,241	6,500	102.1%
			-	-	-	
	All Other Expenses	-	-	-	-	
	<b>Total Other Expenses</b>	<b>51,606</b>	<b>383,666</b>	<b>340,636</b>	<b>(43,030)</b>	<b>88.8%</b>

Brushy Creek Municipal Utility District  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Executive

110-Exec

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>TOTAL EXPENSES</b>		<b>383,148</b>	<b>702,366</b>	<b>673,186</b>	<b>(29,180)</b>	<b>95.8%</b>
	Intrafund - Transfer From					
	Intrafund - Transfer To					
	Interfund - Transfer From					
	Interfund - Transfer To					
	Reserve - Transfer From					
	Reserve - Transfer To					
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(350,866)</b>	<b>(702,366)</b>	<b>(673,186)</b>	<b>29,180</b>	<b>95.8%</b>

**Brushy Creek Municipal Utility District**  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Administration

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4101	Property Tax Income	5,900,595	6,602,865	6,867,264	264,399	104.00%
4102	Delinquent Property Tax Income	2,999	33,014	34,336	1,322	104.0%
4220	New Connection Fees	80	240	-	(240)	0.0%
4401	Service Charges	37,280	32,400	28,000	(4,400)	86.4%
4402	Donations	-	-	-	-	
4403	Late Charges	60,590	65,000	65,000	-	100.0%
4405	Interest Income	280,966	120,000	175,000	55,000	145.8%
4500	Other Income	925	-	-	-	
4501	Rental Income	96,533	110,000	135,000	25,000	122.7%
4502	Merchandise	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	
4522	Day Passes	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>6,379,969</b>	<b>6,963,520</b>	<b>7,304,600</b>	<b>341,081</b>	<b>104.9%</b>
<b>EXPENSES</b>						
5010	Salary	767,858	763,777	985,384	221,607	129.0%
5011	Merit Salary	-	1,909	2,463	554	129.0%
5012	Overtime	9,417	11,519	9,458	(2,061)	82.1%
	Other Payroll Expenses	-	-	-	-	
<b>Total Payroll</b>		<b>777,275</b>	<b>777,205</b>	<b>997,305</b>	<b>220,100</b>	<b>128.3%</b>
5020	FICA / Medicare	56,129	72,529	111,049	38,520	153.1%
5030	Health	75,354	85,660	174,486	88,826	203.7%
5031	Vision Insurance	993	1,071	-	(1,071)	0.0%
5032	Dental	5,134	5,415	-	(5,415)	0.0%
5034	Life	1,229	1,348	-	(1,348)	0.0%
5035	Disability Insurance	4,090	3,787	-	(3,787)	0.0%
5040	Workers Compensation	11,669	13,672	-	(13,672)	0.0%
5050	Unemployment Insurance	2,076	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	52,132	46,438	-	(46,438)	0.0%
	Other Benefit Expenses	-	-	-	-	
<b>Total Benefits</b>		<b>208,806</b>	<b>229,920</b>	<b>285,535</b>	<b>55,615</b>	<b>124.2%</b>
5201	Airfare	1,136	-	-	-	

**Brushy Creek Municipal Utility District**

120-Admin

Budget

Fiscal Year: 2020

Cost Center: Administration

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
5202	Lodging	1,435	600	600	-	100.0%
5203	Lodging Tax	-			-	
5204	Cab Fare / local transportation	1,338	50	50	-	100.0%
5205	Parking	90	100	100	-	100.0%
5206	Travel Meals	-	550	550	-	100.0%
5207	Mileage	1,445	1,200	1,200	-	100.0%
	Other Travel Expenses		-	-	-	
<b>Total Travel</b>		<b>5,444</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>100.0%</b>
5901	<b>CAPITAL</b>	<b>31,456</b>	<b>58,000</b>	<b>16,000</b>	<b>(42,000)</b>	<b>27.6%</b>
6010	Contractual-Legal	5,335	-	-	-	
6011	Contractual Legal - Open Records	13	-	-	-	
6025	Contractual/Auditing	-	-	-	-	
6030	Contractual/ Trainers- Instructors	-	500	5,000	4,500	1000.0%
6040	Contractual/Network maint/dev.	36,818	40,000	65,000	25,000	162.5%
6045	Contractual/Website	19,960	5,000	2,000	(3,000)	40.0%
6050	Contractual/Publications Layou	-			-	
6055	Security	-			-	
6060	Appraisal Fees	-	1,000	1,000	-	100.0%
6065	Depository Contract	64,048	60,000	60,000	-	100.0%
6070	Maintenance Contracts	21,143	53,200	54,796	1,596	103.0%
6078	Plumbing Inspections	-			-	
6079	Engineering Fees	2,508			-	
6080	Contractual/Contract Labor	397	8,000	3,000	(5,000)	37.5%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>150,220</b>	<b>167,700</b>	<b>190,796</b>	<b>23,096</b>	<b>113.8%</b>
6105	Minor Equipment	3,401	750	1,250	500	166.7%
6110	General Office Supplies	3,945	5,500	5,665	165	103.0%
6115	Materials & Supplies	2,811	3,000	3,090	90	103.0%
6120	Chemicals	-	-	-	-	
6121	Lab Supplies	-	-	-	-	
6122	Uniforms	219	-	4,000	4,000	
6124	Fuel / Oil	-	-	-	-	
6130	Furniture	1,116	5,500	4,000	(1,500)	72.7%
6135	Major Equipment	1,025	2,500	-	(2,500)	0.0%

Brushy Creek Municipal Utility District

120-Admin

Budget

Fiscal Year: 2020

Cost Center: Administration

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6140	Computer Supplies	5,577	8,000	8,240	240	103.0%
6145	Software	25,062	9,500	13,785	4,285	145.1%
6148	Copier/Laser Printer Supplies	2,120	4,000	4,000	-	100.0%
6150	Business Meals	35	100	100	-	100.0%
6160	Training Materials	-	500	500	-	100.0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	-
	Other Supplies Expenses	-	-	-	-	-
<b>Total Supplies</b>		<b>45,310</b>	<b>39,350</b>	<b>44,630</b>	<b>5,280</b>	<b>113.4%</b>

6210	Rent Expense	2,673	4,000	4,120	120	103.0%
6212	Building Maintenance	-	-	-	-	-
6213	District Vehicle Repairs	-	-	-	-	-
6215	Facility Rent Expense	3,038	3,500	3,500	-	100.0%
6216	Equipment Rent Expense	8,187	10,000	10,000	-	100.0%
6220	Postage Expense	6,510	9,200	7,200	(2,000)	78.3%
6222	Express Mail/Parcel	486	500	500	-	100.0%
6224	Shipping	83	50	50	-	100.0%
6250	Solid Waste Service	-	-	-	-	-
6300	Phone/ Cable / Connectivity Exp	23,742	26,000	26,000	-	100.0%
6304	Pager / Cell Phone	2,205	2,500	2,500	-	100.0%
6305	Utility Bill Expenses	-	-	-	-	-
6310	Fees/Dues/Subscription Expense	6,555	7,000	7,000	-	100.0%
6311	TCEQ Regulatory Fees	-	-	-	-	-
6312	WW Capacity Charges	-	-	-	-	-
6314	Professional Development Fees	2,895	3,000	4,500	1,500	150.0%
6315	Lab Fees	-	-	-	-	-
6320	Repair/Mtc/Warranty Expense	2,371	4,500	250	(4,250)	5.6%
6322	Printing Expense	524	2,000	2,500	500	125.0%
6324	Advertising	1,619	3,000	1,000	(2,000)	33.3%
6325	Recruiting Expense	1,188	1,500	1,500	-	100.0%
6327	Program Meals	-	-	-	-	-
6400	Utilities Expense	5,350	5,000	5,400	400	108.0%
6401	Donations	-	-	-	-	-
6405	Longevity Awards	-	-	-	-	-
6410	Taxes Expense	-	-	-	-	-
6416	Professional Liability Insurance	79,103	87,000	90,000	3,000	103.4%
6418	Other Insurance	-	-	-	-	-

Brushy Creek Municipal Utility District

120-Admin

Budget

Fiscal Year: 2020

Cost Center: Administration

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6420	Interest Expense	-	200	-	(200)	0.0%
6421	Debt Principal	-	-	-	-	
6423	Loss on Sale of Equipment	-	-	-	-	
6425	Bad Debt Expense	1,801	2,500	2,500	-	100.0%
6430	Streetlights	144,206	135,000	145,000	10,000	107.4%
6450	Community Activities	-	-	-	-	
6483	Transfers	-	-	-	-	
<b>Total Other Expenses</b>		<b>292,536</b>	<b>306,450</b>	<b>313,520</b>	<b>7,070</b>	<b>102.3%</b>
<b>TOTAL EXPENSES</b>		<b>1,511,046</b>	<b>1,581,125</b>	<b>1,850,286</b>	<b>269,161</b>	<b>117.0%</b>
	Intrafund - Transfer From	873,935			-	
	Intrafund - Transfer To				-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From				-	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>5,742,857</b>	<b>5,382,395</b>	<b>5,454,314</b>	<b>71,919</b>	<b>101.3%</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Customer Service

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>TOTAL REVENUE</b>		-	-	-	-	<b>#DIV/0!</b>
<b>EXPENSES</b>						
5010	Salary	166,803	194,555	195,817	1,262	100.6%
5011	Merit Salary	-	486	490	3	100.6%
5012	Overtime	5,703	3,398	2,699	(699)	79.4%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>172,506</b>	<b>198,439</b>	<b>199,006</b>	<b>566</b>	<b>100.3%</b>
5020	FICA / Medicare	12,813	18,553	22,068	3,515	118.9%
5030	Health	32,132	55,538	52,194	(3,344)	94.0%
5031	Vision Insurance	405			-	
5032	Dental	1,974			-	
5034	Life	425			-	
5035	Disability Insurance	1,229			-	
5040	Workers Compensation	2,259			-	
5050	Unemployment Insurance	867			-	
5060	Other Benefits	-			-	
5070	Retirement	10,466			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>62,571</b>	<b>74,091</b>	<b>74,262</b>	<b>171</b>	<b>100.2%</b>
5207	Mileage	-	100	100	-	100.0%
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>100.0%</b>
5901	<b>CAPITAL</b>	-	-	-	-	<b>#DIV/0!</b>
6060	Appraisal Fees	-	-	-	-	
6065	Depository Contract	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	
	Other Contractual Expenses				-	

**Brushy Creek Municipal Utility District**

130-Cust Service

Budget

Fiscal Year: 2020

Cost Center: Customer Service

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>Total Contractual</b>		-	-	-	-	#DIV/0!
6105	Minor Equipment	121	180	180	-	100.0%
6110	General Office Supplies	598	800	825	25	103.1%
6115	Materials & Supplies	181	200	25	(175)	12.5%
6122	Uniforms	-	-	1,200	1,200	
6124	Fuel / Oil	-	-	-	-	
6130	Furniture	-	2,000	-	(2,000)	0.0%
6135	Major Equipment	-	-	-	-	
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	398	-	-	-	
6150	Business Meals	-	-	-	-	
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses	-	-	-	-	
<b>Total Supplies</b>		<b>1,298</b>	<b>3,180</b>	<b>2,230</b>	<b>(950)</b>	<b>70.1%</b>

6216	Equipment Rent Expense	-	-	-	-	
6220	Postage Expense	-	-	-	-	
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	162	190	190	-	100.0%
6304	Pager / Cell Phone	354	450	450	-	100.0%
6305	Utility Bill Expenses	1,204	1,600	-	(1,600)	0.0%
6310	Fees/Dues/Subscription Expense	549	300	500	200	166.7%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	-	-	-	-	
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	-	500	-	(500)	0.0%
6322	Printing Expense	207	200	200	-	100.0%
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	-	-	100	100	
6327	Program Meals	-	-	-	-	
6420	Interest Expense	-	-	-	-	

Brushy Creek Municipal Utility District  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Customer Service

130-Cust Service

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
					-	
	All Other Expenses				-	
	<b>Total Other Expenses</b>	<b>2,476</b>	<b>3,240</b>	<b>1,440</b>	<b>(1,800)</b>	<b>44.4%</b>
	<b>TOTAL EXPENSES</b>	<b>238,851</b>	<b>279,050</b>	<b>277,038</b>	<b>(2,013)</b>	<b>99.3%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To				-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From				-	
	Reserve - Transfer To				-	
	<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>(238,851)</b>	<b>(279,050)</b>	<b>(277,038)</b>	<b>2,013</b>	<b>99.3%</b>

## Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Parks Maintenance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4402	Donations	44			-	
4500	Other Income	13,190	10,500	14,000	3,500	133.3%
	Other Revenue				-	
<b>TOTAL REVENUE</b>		<b>13,234</b>	<b>10,500</b>	<b>14,000</b>	<b>3,500</b>	<b>133.3%</b>
<b>EXPENSES</b>						
5010	Salary	304,932	307,258	295,344	(11,914)	96.1%
5011	Merit Salary	-	768	738	(30)	96.1%
5012	Overtime	9,054	17,859	7,727	(10,132)	43.3%
	Other Payroll Expenses		-	-	-	
<b>Total Payroll</b>		<b>313,986</b>	<b>325,885</b>	<b>303,809</b>	<b>(22,076)</b>	<b>93.2%</b>
5020	FICA / Medicare	23,602	29,261	33,284	4,023	113.7%
5030	Health	47,536	79,909	72,074	(7,835)	90.2%
5031	Vision Insurance	595			-	
5032	Dental	2,958			-	
5034	Life	666			-	
5035	Disability Insurance	2,005			-	
5040	Workers Compensation	5,477			-	
5050	Unemployment Insurance	1,158	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	19,197			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>103,194</b>	<b>109,170</b>	<b>105,358</b>	<b>(3,812)</b>	<b>96.5%</b>
5201	Airfare	-	-	-	-	
5202	Lodging	1,124	800	1,785	985	223.1%
5203	Lodging Tax	-	25	97	72	388.0%
5204	Cab Fare / local transportation	-	-	-	-	
5205	Parking	-	-	-	-	
5206	Travel Meals	430	500	815	315	163.0%
5207	Mileage	376	800	1,075	275	134.4%
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>1,930</b>	<b>2,125</b>	<b>3,772</b>	<b>1,647</b>	<b>177.5%</b>

Brushy Creek Municipal Utility District

275-Park Maint

Budget

Fiscal Year: 2020

Cost Center: Parks Maintenance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
5901	<b>CAPITAL</b>	<b>578,167</b>	<b>526,000</b>	<b>650,500</b>	<b>124,500</b>	<b>123.7%</b>
6070	Maintenance Contracts	470,586	498,822	500,050	1,228	100.2%
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	11,553	6,500	56,000	49,500	861.5%
6080	Contractual/Contract Labor	31,709	120,000	75,400	(44,600)	62.8%
	Other Contractual Expenses				-	
	<b>Total Contractual</b>	<b>513,847</b>	<b>625,322</b>	<b>631,450</b>	<b>6,128</b>	<b>101.0%</b>
6105	Minor Equipment	8,432	5,000	7,500	2,500	150.0%
6110	General Office Supplies	121	500	515	15	103.0%
6115	Materials & Supplies	70,548	63,500	58,105	(5,395)	91.5%
6120	Chemicals	2,636	1,000	1,000	-	100.0%
6122	Uniforms	2,180	3,000	3,000	-	100.0%
6124	Fuel / Oil	16,175	15,000	15,450	450	103.0%
6130	Furniture	-	-	-	-	
6135	Major Equipment	4,360	4,000	15,000	11,000	375.0%
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	-	750	750	-	100.0%
6150	Business Meals	-	-	700	700	
	<b>Community Events</b>	-	-	-	-	
	<b>Camp Expense (4515)</b>	-	-	-	-	
6032	<b>Revenue Sharing Expense (4505)</b>	-	-	-	-	
	<b>Programs - Internal (4510)</b>	-	-	7,300	7,300	
	<b>Fitness - Internal (4523)</b>	-	-	-	-	
6155	Building Materials	-	-	-	-	
6156	Pipes and Components	2,125	1,850	1,900	50	102.7%
6160	Training Materials	20	100	100	-	100.0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses				-	
	<b>Total Supplies</b>	<b>106,596</b>	<b>94,700</b>	<b>111,320</b>	<b>16,620</b>	<b>117.6%</b>
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	-	-	-	-	
6213	District Vehicle Repairs	8,368	7,725	7,957	232	103.0%

**Brushy Creek Municipal Utility District**

275-Park Maint

Budget

Fiscal Year: 2020

Cost Center: Parks Maintenance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6215	Facility Rent Expense	1,788	1,800	1,800	-	100.0%
6216	Equipment Rent Expense	2,429	5,500	5,500	-	100.0%
6220	Postage Expense	-	-	-	-	
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	-	-	-	-	
6250	Solid Waste Service	5,656	6,500	6,500	-	100.0%
6300	Phone/ Cable / Connectivity Exp	2,350	1,000	1,030	30	103.0%
6304	Pager / Cell Phone	2,058	2,500	2,575	75	103.0%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	1,254	1,900	1,960	60	103.2%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	2,240	4,000	3,500	(500)	87.5%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	32,307	20,000	20,000	-	100.0%
6322	Printing Expense	958	1,500	2,750	1,250	183.3%
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	-	250	250	-	100.0%
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	6,817	5,376	6,800	1,424	126.5%
	All Other Expenses				-	
<b>Total Other Expenses</b>		<b>66,225</b>	<b>58,051</b>	<b>60,622</b>	<b>2,571</b>	<b>104.4%</b>
<b>TOTAL EXPENSES</b>		<b>1,683,946</b>	<b>1,741,253</b>	<b>1,866,831</b>	<b>125,578</b>	<b>107.2%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To	1,324			-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From			425,000	425,000	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(1,672,035)</b>	<b>(1,730,753)</b>	<b>(1,427,831)</b>	<b>302,922</b>	<b>82.5%</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Aquatics Maintenance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
	Other Revenue					
<b>TOTAL REVENUE</b>		-	-	-	-	<b>#DIV/0!</b>
<b>EXPENSES</b>						
5010	Salary	49,725	55,891	37,918	(17,973)	67.8%
5011	Merit Salary	-	140	95	(45)	67.8%
5012	Overtime	365	469	604	135	128.8%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>50,090</b>	<b>56,500</b>	<b>38,617</b>	<b>(17,883)</b>	<b>68.3%</b>
5020	FICA / Medicare	3,794	5,464	4,273	(1,191)	78.2%
5030	Health	3,519	7,438	8,587	1,149	115.4%
5031	Vision Insurance	46			-	
5032	Dental	208			-	
5034	Life	52			-	
5035	Disability Insurance	144			-	
5040	Workers Compensation	624			-	
5050	Unemployment Insurance	324			-	
5060	Other Benefits	-			-	
5070	Retirement	1,615			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>10,325</b>	<b>12,902</b>	<b>12,860</b>	<b>(42)</b>	<b>99.7%</b>
5206	Travel Meals	-	-	-	-	
5207	Mileage	-	-	-	-	
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
5901	<b>CAPITAL</b>	<b>85,522</b>	<b>275,000</b>	<b>104,400</b>	<b>(170,600)</b>	<b>38.0%</b>
6070	Maintenance Contracts	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	1,275	-	-	-	
6080	Contractual/Contract Labor	1,960	5,000	2,000	(3,000)	40.0%
	Other Contractual Expenses				-	

**Brushy Creek Municipal Utility District**  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Aquatics Maintenance

450-Aquatics Maint

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>Total Contractual</b>		<b>3,235</b>	<b>5,000</b>	<b>2,000</b>	<b>(3,000)</b>	<b>40.0%</b>
6105	Minor Equipment	810	1,500	1,545	45	103.0%
6110	General Office Supplies	-	-	-	-	
6115	Materials & Supplies	5,101	12,000	7,500	(4,500)	62.5%
6120	Chemicals	50,086	48,280	51,000	2,720	105.6%
6122	Uniforms	-	500	500	-	100.0%
6124	Fuel / Oil	-	-	-	-	
6130	Furniture	-	-	-	-	
6135	Major Equipment	6,475	3,600	-	(3,600)	0.0%
6155	Building Materials	-	-	-	-	
6156	Pipes and Components	-	-	-	-	
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses					
<b>Total Supplies</b>		<b>62,471</b>	<b>65,880</b>	<b>60,545</b>	<b>(5,335)</b>	<b>91.9%</b>
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	3,048	4,326	4,456	130	103.0%
6213	District Vehicle Repairs	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	-	-	-	-	
6220	Postage Expense	-	-	-	-	
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	-	-	-	-	
6304	Pager / Cell Phone	88	450	150	(300)	33.3%
6310	Fees/Dues/Subscription Expense	-	-	-	-	
6314	Professional Development Fees	-	-	-	-	
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	17,736	6,500	12,500	6,000	192.3%
6400	Utilities Expense	49,854	66,500	55,000	(11,500)	82.7%
	All Other Expenses					
<b>Total Other Expenses</b>		<b>70,726</b>	<b>77,776</b>	<b>72,106</b>	<b>(5,670)</b>	<b>92.7%</b>

Brushy Creek Municipal Utility District  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Aquatics Maintenance

450-Aquatics Maint

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>TOTAL EXPENSES</b>		<b>282,369</b>	<b>493,058</b>	<b>290,528</b>	<b>(202,530)</b>	<b>58.9%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To				-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From				-	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(282,369)</b>	<b>(493,058)</b>	<b>(290,528)</b>	<b>202,530</b>	<b>58.9%</b>

**Brushy Creek Municipal Utility District**  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Park Fees

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4130	Builders Fees	2,294	2,475	850	(1,625)	34.3%
4405	Interest Income	3,578			-	
<b>TOTAL REVENUE</b>		<b>5,873</b>	<b>2,475</b>	<b>850</b>	<b>(1,625)</b>	<b>34.3%</b>
<b>EXPENSES</b>						
Total Payroll		-	-	-	-	#DIV/0!
Total Benefits		-	-	-	-	#DIV/0!
Total Travel		-	-	-	-	#DIV/0!
5901	<b>CAPITAL</b>	<b>7,969</b>				#DIV/0!
Total Contractual		4	-	-	-	#DIV/0!
6105	Minor Equipment	-			-	
6130	Furniture	-			-	
6135	Major Equipment	-			-	
Total Supplies		-	-	-	-	#DIV/0!
Total Other Expenses		-	-	-	-	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>7,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
	Intrafund - Transfer From					
	Intrafund - Transfer To		2,475		(2,475)	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From				-	
	Reserve - Transfer To			850	850	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(2,100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Community Center Maintenance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>TOTAL REVENUE</b>		-	-	-	-	#DIV/0!
<b>EXPENSES</b>						
5010	Salary	33,332	35,286	40,469	5,183	114.7%
5011	Merit Salary	-	88	101	13	114.7%
5012	Overtime	1,147	1,261	1,420	159	112.6%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>34,479</b>	<b>36,635</b>	<b>41,990</b>	<b>5,355</b>	<b>114.6%</b>
5020	FICA / Medicare	2,506	3,360	4,561	1,201	135.7%
5030	Health	5,044	8,973	9,415	442	104.9%
5031	Vision Insurance	62			-	
5032	Dental	296			-	
5034	Life	83			-	
5035	Disability Insurance	236			-	
5040	Workers Compensation	644			-	
5050	Unemployment Insurance	130			-	
5060	Other Benefits	-			-	
5070	Retirement	2,100			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>11,101</b>	<b>12,333</b>	<b>13,976</b>	<b>1,643</b>	<b>113.3%</b>
5207	Mileage	-	-	-	-	
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
5901	<b>CAPITAL</b>	<b>21,780</b>	<b>8,500</b>	<b>15,000</b>	<b>6,500</b>	<b>176.5%</b>
6070	Maintenance Contracts	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	-	-	-	-	
6080	Contractual/Contract Labor	2,459	1,800	4,500	2,700	250.0%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>2,459</b>	<b>1,800</b>	<b>4,500</b>	<b>2,700</b>	<b>250.0%</b>
6105	Minor Equipment	364	800	800	-	100.0%

Brushy Creek Municipal Utility District

400-CC Maint

Budget

Fiscal Year: 2020

Cost Center: Community Center Maintenance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6110	General Office Supplies	-	-	-	-	
6115	Materials & Supplies	17,846	14,896	18,000	3,104	120.8%
	Other Supplies Expenses				-	
<b>Total Supplies</b>		<b>18,210</b>	<b>15,696</b>	<b>18,800</b>	<b>3,104</b>	<b>119.8%</b>
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	101,489	100,000	103,000	3,000	103.0%
6213	District Vehicle Repairs	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	-	-	-	-	
6304	Pager / Cell Phone	240	300	300	-	100.0%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	
6314	Professional Development Fees	-	-	-	-	
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	15,268	15,000	15,450	450	103.0%
6322	Printing Expense	-	-	-	-	
	<b>Contingency</b>				-	
					-	
	All Other Expenses				-	
<b>Total Other Expenses</b>		<b>116,996</b>	<b>115,300</b>	<b>118,750</b>	<b>3,450</b>	<b>103.0%</b>
<b>TOTAL EXPENSES</b>		<b>205,024</b>	<b>190,264</b>	<b>213,016</b>	<b>22,752</b>	<b>112.0%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To				-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From			15,000	15,000	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(205,024)</b>	<b>(190,264)</b>	<b>(198,016)</b>	<b>(7,752)</b>	<b>104.1%</b>

## Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Parks Programs

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4402	Donations	363	-	-	-	
4500	Other Income	15,045	-	-	-	
4501	Rental Income	8,829	8,600	8,600	-	100.0%
4502	Merchandise	-	-	-	-	
4504	Community Events Revenue	-	225	10,575	10,350	4700.0%
4505	Program Revenue Contract	22,071	31,800	23,300	(8,500)	73.3%
4510	Programming Events Income	(7,884)	15,325	15,325	-	100.0%
4515	Camp Income	-	-	-	-	
4521	Season Passes	3,528	3,250	3,250	-	100.0%
4522	Day Passes	-	-	-	-	
4523	Fitness Revenue	76,813	70,942	79,790	8,848	112.5%
4524	Senior Programs	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	
	Other Revenue					
<b>TOTAL REVENUE</b>		<b>118,766</b>	<b>130,142</b>	<b>140,840</b>	<b>10,698</b>	<b>108.2%</b>
<b>EXPENSES</b>						
5010	Salary	101,684	108,406	178,812	70,406	164.9%
5011	Merit Salary	-	271	447	176	164.9%
5012	Overtime	750	172	177	5	102.9%
	Other Payroll Expenses					
<b>Total Payroll</b>		<b>102,434</b>	<b>108,849</b>	<b>179,436</b>	<b>70,587</b>	<b>164.8%</b>
5020	FICA / Medicare	7,731	10,401	20,151	9,750	193.7%
5030	Health	7,290	18,274	28,879	10,605	158.0%
5031	Vision Insurance	90			-	
5032	Dental	443			-	
5034	Life	102			-	
5035	Disability Insurance	331			-	
5040	Workers Compensation	703			-	
5050	Unemployment Insurance	533			-	
5060	Other Benefits	-			-	
5070	Retirement	5,415			-	
	Other Benefit Expenses					
<b>Total Benefits</b>		<b>22,638</b>	<b>28,675</b>	<b>49,030</b>	<b>20,355</b>	<b>171.0%</b>

**Brushy Creek Municipal Utility District**  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Parks Programs

200-Parks Pgrms

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>Total Travel</b>		-	-	-	-	#DIV/0!
5901	<b>CAPITAL</b>	<b>249,393</b>	<b>1,000,000</b>	<b>70,000</b>	<b>(930,000)</b>	<b>7.0%</b>
6080	Contractual/Contract Labor	-	-	-	-	#DIV/0!
	Other Contractual Expenses	-	-	-	-	
<b>Total Contractual</b>		-	-	-	-	#DIV/0!
6105	Minor Equipment	-	-	-	-	
6110	General Office Supplies	-	-	-	-	
6115	Materials & Supplies	199	500	500	-	100.0%
6130	Furniture	-	-	-	-	
6135	Major Equipment	-	-	-	-	
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	-	-	-	-	
6150	Business Meals	-	-	-	-	
	<b>Community Events</b>	-	62,000	72,350	10,350	116.7%
	<b>Camp Expense (4515)</b>	-	-	-	-	
6032	<b>Revenue Sharing Expense (4505)</b>	23,191	21,710	17,900	(3,810)	82.5%
	<b>Programs - Internal (4510)</b>	3,691	2,650	2,650	-	100.0%
	<b>Fitness - Internal (4523)</b>	23,685	22,985	25,775	2,790	112.1%
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses	-	-	-	-	
<b>Total Supplies</b>		<b>50,767</b>	<b>109,845</b>	<b>119,175</b>	<b>9,330</b>	<b>108.5%</b>
6300	Phone/ Cable / Connectivity Exp	-	-	-	-	
6304	Pager / Cell Phone	360	350	350	-	100.0%
6305	Utility Bill Expenses	-	-	-	-	
	All Other Expenses	-	-	-	-	
<b>Total Other Expenses</b>		<b>360</b>	<b>350</b>	<b>350</b>	<b>-</b>	<b>100.0%</b>
<b>TOTAL EXPENSES</b>		<b>425,593</b>	<b>1,247,719</b>	<b>417,991</b>	<b>(829,728)</b>	<b>33.5%</b>
	<b>Intrafund - Transfer From</b>	95,104		207,151	207,151	

**Brushy Creek Municipal Utility District**

200-Parks Pgrms

Budget

Fiscal Year: 2020

Cost Center: Parks Programs

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
	Intrafund - Transfer To	18,105			-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From		438,241	-	(438,241)	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(229,827)</b>	<b>(679,336)</b>	<b>(70,000)</b>	<b>609,336</b>	<b>10.3%</b>

## Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Aquatics Programs

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4500	Other Income	-	-	-	-	
4501	Rental Income	49,535	49,283	49,283	-	100.0%
4502	Merchandise	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	
4505	Program Revenue Contract	36	5,000	5,000	-	100.0%
4510	Programming Events Income	34,240	68,229	68,229	-	100.0%
4515	Camp Income	-	-	-	-	
4521	Season Passes	71,718	76,232	76,232	-	100.0%
4522	Day Passes	29,273	30,417	30,417	-	100.0%
4523	Fitness Revenue	-	-	-	-	
	Other Revenue	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>184,802</b>	<b>229,161</b>	<b>229,161</b>	<b>-</b>	<b>100.0%</b>
<b>EXPENSES</b>						
5010	Salary	336,877	372,901	400,528	27,627	107.4%
5011	Merit Salary	-	932	1,001	69	107.4%
5012	Overtime	830	1,386	1,428	42	103.0%
	Other Payroll Expenses	-	-	-	-	
<b>Total Payroll</b>		<b>337,707</b>	<b>375,219</b>	<b>402,957</b>	<b>27,738</b>	<b>107.4%</b>
5020	FICA / Medicare	25,890	35,501	45,138	9,637	127.1%
5030	Health	12,178	26,356	25,204	(1,152)	95.6%
5031	Vision Insurance	175	-	-	-	
5032	Dental	719	-	-	-	
5034	Life	126	-	-	-	
5035	Disability Insurance	383	-	-	-	
5040	Workers Compensation	5,706	-	-	-	
5050	Unemployment Insurance	2,524	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	7,546	-	-	-	
	Other Benefit Expenses	-	-	-	-	
<b>Total Benefits</b>		<b>55,247</b>	<b>61,857</b>	<b>70,342</b>	<b>8,485</b>	<b>113.7%</b>
5201	Airfare	-	-	-	-	
5202	Lodging	37	-	400	400	

**Brushy Creek Municipal Utility District**

250-Aquatics Pgrms

Budget

Fiscal Year: 2020

Cost Center: Aquatics Programs

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
5206	Travel Meals	150	-	200	200	
5207	Mileage	3,932	5,150	5,305	155	103.0%
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>4,119</b>	<b>5,150</b>	<b>5,905</b>	<b>755</b>	<b>114.7%</b>
5901	<b>CAPITAL</b>	-	-	<b>275,000</b>	-	<b>#DIV/0!</b>
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
6105	Minor Equipment	1,780	1,000	1,000	-	100.0%
6110	General Office Supplies	367	515	500	(15)	97.1%
6115	Materials & Supplies	2,158	2,575	2,575	-	100.0%
6120	Chemicals	-	-	-	-	
6121	Lab Supplies	-	-	-	-	
6122	Uniforms	1,216	2,575	2,000	(575)	77.7%
6124	Fuel / Oil	712	979	1,000	21	102.1%
6130	Furniture	-	-	4,800	4,800	
6135	Major Equipment	2,682	2,200	5,000	2,800	227.3%
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	-	-	-	-	
6150	Business Meals	-	-	-	-	
	<b>Community Events</b>	-	-	-	-	
	<b>Camp Expense (4515)</b>	-	400	400	-	100.0%
6032	<b>Revenue Sharing Expense (4505)</b>	-	100	100	-	100.0%
	<b>Programs - Internal (4510)</b>	-	11,000	11,000	-	100.0%
	<b>Fitness - Internal (4523)</b>	4,752	-	-	-	
6160	Training Materials	392	500	500	-	100.0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses					
<b>Total Supplies</b>		<b>14,059</b>	<b>21,844</b>	<b>28,875</b>	<b>7,031</b>	<b>132.2%</b>
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	-	-	-	-	
6213	District Vehicle Repairs	708	258	500	242	193.8%
6215	Facility Rent Expense	-	-	-	-	

Brushy Creek Municipal Utility District

250-Aquatics Pgrms

Budget

Fiscal Year: 2020

Cost Center: Aquatics Programs

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6216	Equipment Rent Expense	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	10,365	15,574	15,000	(574)	96.3%
6304	Pager / Cell Phone	590	515	530	15	102.9%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	12,798	8,240	13,000	4,760	157.8%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	(25)	773	1,000	227	129.4%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	-	-	-	-	
6322	Printing Expense	226	206	200	(6)	97.1%
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	132	515	530	15	102.9%
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	-	-	-	-	
	All Other Expenses	-	-	-	-	
<b>Total Other Expenses</b>		<b>24,793</b>	<b>26,081</b>	<b>30,760</b>	<b>4,679</b>	<b>117.9%</b>
<b>TOTAL EXPENSES</b>		<b>435,926</b>	<b>490,151</b>	<b>813,839</b>	<b>48,688</b>	<b>166.0%</b>
	Intrafund - Transfer From	275,506		309,678	309,678	
	Intrafund - Transfer To	20,523			-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From			162,194	162,194	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>3,860</b>	<b>(260,990)</b>	<b>(112,806)</b>	<b>423,184</b>	<b>43.2%</b>

300-Community Center

Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Community Center

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4401	Service Charges	-	-	-	-	
4402	Donations	525	-	-	-	
4500	Other Income	4,073	2,000	4,000	2,000	200.0%
4501	Rental Income	105,028	117,300	110,000	(7,300)	93.8%
4502	Merchandise	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	
4505	Program Revenue Contract	211,085	182,175	208,810	26,635	114.6%
4510	Programming Events Income	9,449	6,500	13,165	6,665	202.5%
4515	Camp Income	232,958	272,769	294,515	21,746	108.0%
4518	Memberships - Short Term	49,588	40,030	41,850	1,820	104.5%
4519	New Memberships	27,160	22,940	22,940	-	100.0%
4520	Memberships	449,177	407,145	409,275	2,130	100.5%
4521	Season Passes	-	-	-	-	
4522	Day Passes	43,633	32,580	38,310	5,730	117.6%
4523	Fitness Revenue	220,819	242,200	246,825	4,625	101.9%
4524	Senior Programs	289	-	300	300	
4525	Child Programs / Child Play	5,953	1,050	5,000	3,950	476.2%
	Other Revenue				-	
<b>TOTAL REVENUE</b>		<b>1,359,738</b>	<b>1,326,689</b>	<b>1,394,990</b>	<b>68,301</b>	<b>105.1%</b>
<b>EXPENSES</b>						
5010	Salary	921,389	1,009,807	961,567	(48,240)	95.2%
5011	Merit Salary	-	2,525	2,404	(121)	95.2%
5012	Overtime	8,487	5,921	7,792	1,871	131.6%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>929,876</b>	<b>1,018,253</b>	<b>971,763</b>	<b>(46,490)</b>	<b>95.4%</b>
5020	FICA / Medicare	69,967	96,383	108,365	11,982	112.4%
5030	Health	63,900	138,491	154,581	16,090	111.6%
5031	Vision Insurance	840			-	
5032	Dental	3,997			-	
5034	Life	757			-	
5035	Disability Insurance	2,218			-	
5040	Workers Compensation	13,108			-	
5050	Unemployment Insurance	6,367			-	

**Brushy Creek Municipal Utility District**

300-Community Center

Budget

Fiscal Year: 2020

Cost Center: Community Center

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
5060	Other Benefits	-			-	
5070	Retirement	49,325			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>210,479</b>	<b>234,874</b>	<b>262,946</b>	<b>28,072</b>	<b>112.0%</b>
5201	Airfare	-	-	-	-	
5202	Lodging	-	1,000	1,000	-	100.0%
5203	Lodging Tax	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	
5205	Parking	-	-	-	-	
5206	Travel Meals	-	100	-	(100)	0.0%
5207	Mileage	37	500	500	-	100.0%
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>37</b>	<b>1,600</b>	<b>1,500</b>	<b>(100)</b>	<b>93.8%</b>
5901	<b>CAPITAL</b>	<b>510,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
6055	Security	2,340	3,000	3,000	-	100.0%
6060	Appraisal Fees	-	-	-	-	
6065	Depository Contract	25,251	21,600	25,000	3,400	115.7%
6070	Maintenance Contracts	9,204	9,000	9,270	270	103.0%
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	-	-	-	-	
6080	Contractual/Contract Labor	1,958	100		(100)	0.0%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>38,753</b>	<b>33,700</b>	<b>37,270</b>	<b>3,570</b>	<b>110.6%</b>
6105	Minor Equipment	2,852	3,300	3,400	100	103.0%
6110	General Office Supplies	917	1,000	1,000	-	100.0%
6115	Materials & Supplies	39,695	34,000	35,000	1,000	102.9%
6120	Chemicals	-	-	1,300	1,300	#DIV/0!
6121	Lab Supplies	-	-	-	-	#DIV/0!
6122	Uniforms	2,543	2,500	4,500	2,000	180.0%
6130	Furniture	2,986	1,500	5,500	4,000	366.7%
6135	Major Equipment	7,163	-	4,000	4,000	
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	

Brushy Creek Municipal Utility District

300-Community Center

Budget

Fiscal Year: 2020

Cost Center: Community Center

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6148	Copier/Laser Printer Supplies	1,184	1,400	1,400	-	100.0%
6150	Business Meals	-	-	-	-	
	<b>Community Events</b>	-	-	-	-	
	<b>Camp Expense (4515)</b>	50,172	67,333	90,485	23,152	134.4%
6032	<b>Revenue Sharing Expense (4505)</b>	145,389	138,400	155,777	17,377	112.6%
	<b>Programs - Internal (4510)</b>	9,065	9,800	14,960	5,160	152.7%
	<b>Fitness - Internal (4523)</b>	76,296	63,185	73,150	9,965	115.8%
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses	-	-	-	-	
<b>Total Supplies</b>		<b>338,261</b>	<b>322,418</b>	<b>390,472</b>	<b>68,054</b>	<b>121.1%</b>

6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	-	-	-	-	
6213	District Vehicle Repairs	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	1,268	500	1,500	1,000	300.0%
6220	Postage Expense	3,071	3,800	3,800	-	100.0%
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	75	-	-	-	
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	2,547	4,200	3,000	(1,200)	71.4%
6304	Pager / Cell Phone	1,105	1,200	1,200	-	100.0%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	25,507	15,500	16,000	500	103.2%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	265	1,500	2,000	500	133.3%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	2,993	1,800	5,000	3,200	277.8%
6322	Printing Expense	11,715	8,755	9,000	245	102.8%
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	150	1,500	1,500	-	100.0%
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	80,567	101,870	105,000	3,130	103.1%
6401	Donations	-	-	-	-	
6405	Longevity Awards	-	-	-	-	

**Brushy Creek Municipal Utility District**

300-Community Center

Budget

Fiscal Year: 2020

Cost Center: Community Center

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6420	Interest Expense	-	-	-	-	
6421	Debt Principal	-	-	-	-	
6455	Principal - 2016 Series CC Revenue	405,000	420,000	430,000	10,000	102.4%
6456	Interest - 2016 Series CC Revenue	163,323	152,672	141,626	(11,046)	92.8%
6490	Bond Costs	-	-	-	-	
	All Other Expenses	-	-	-	-	
<b>Total Other Expenses</b>		<b>697,587</b>	<b>713,297</b>	<b>719,626</b>	<b>6,329</b>	<b>100.9%</b>
<b>TOTAL EXPENSES</b>		<b>2,725,559</b>	<b>2,324,142</b>	<b>2,383,577</b>	<b>59,435</b>	<b>102.6%</b>
	Intrafund - Transfer From	317,350		829,331	829,331	
	Intrafund - Transfer To	151,458			-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From				-	
	Reserve - Transfer To				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(1,199,928)</b>	<b>(997,453)</b>	<b>(159,256)</b>	<b>838,197</b>	<b>16.0%</b>

## Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4101	Property Tax Income	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	
4105	Sale of Surplus Assets Proceeds	-	-	-	-	
4110	Plan Review Income	4,800	2,000	2,400	400	120.0%
4112	Inspection Fees	22,885	6,869	4,000	(2,869)	58.2%
4120	Bond Revenue	-	-	-	-	
4121	Bond Premium Revenue	-	-	-	-	
4130	Builders Fees	-	-	-	-	
4201	Water Service	3,194,178	3,059,798	3,059,798	-	100.0%
4202	CRF - Water	-	-	-	-	
4203	WW Service	-	-	-	-	
4204	CRF - WW	-	-	-	-	
4211	Water Connection	550	660	330	(330)	50.0%
4213	WW Connections	-	-	-	-	
4220	New Connection Fees	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	
4240	Raw Water Sales	107,321	104,660	104,660	-	100.0%
4245	Wholesale Water	125,415	112,000	112,000	-	100.0%
4301	Regulatory Compliance Fee	-	-	-	-	
4401	Service Charges	-	-	-	-	
4402	Donations	-	-	-	-	
4403	Late Charges	-	-	-	-	
4405	Interest Income	-	-	-	-	
4500	Other Income	32,303	-	-	-	
4501	Rental Income	-	-	-	-	
4502	Merchandise	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	
	Other Revenue	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>3,487,451</b>	<b>3,285,987</b>	<b>3,283,188</b>	<b>(2,799)</b>	<b>99.9%</b>
<b>EXPENSES</b>						
5010	Salary	186,024	211,443	192,463	(18,980)	91.0%
5011	Merit Salary	-	529	481	(47)	91.0%

Brushy Creek Municipal Utility District

500-Water

Budget

Fiscal Year: 2020

Cost Center: Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
5012	Overtime	5,150	7,242	5,837	(1,405)	80.6%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>191,175</b>	<b>219,214</b>	<b>198,781</b>	<b>(20,432)</b>	<b>90.7%</b>
5020	FICA / Medicare	14,005	20,117	21,690	1,573	107.8%
5030	Health	26,060	51,134	43,832	(7,302)	85.7%
5031	Vision Insurance	336			-	
5032	Dental	1,641			-	
5034	Life	410			-	
5035	Disability Insurance	1,223			-	
5040	Workers Compensation	3,612			-	
5050	Unemployment Insurance	697			-	
5060	Other Benefits	-			-	
5070	Retirement	11,690			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>59,673</b>	<b>71,251</b>	<b>65,522</b>	<b>(5,729)</b>	<b>92.0%</b>
5201	Airfare	-	-	-	-	
5202	Lodging	-	250	250	-	100.0%
5203	Lodging Tax	-	45	45	-	100.0%
5204	Cab Fare / local transportation	-	-	-	-	
5205	Parking	-	-	-	-	
5206	Travel Meals	-	150	150	-	100.0%
5207	Mileage	212	1,300	1,300	-	100.0%
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>212</b>	<b>1,745</b>	<b>1,745</b>	<b>-</b>	<b>100.0%</b>
5901	<b>CAPITAL</b>	<b>105,029</b>	<b>1,031,250</b>	<b>1,050,000</b>	<b>18,750</b>	<b>101.8%</b>
6065	Depository Contract	-	-	-	-	
6070	Maintenance Contracts	-	-	1,800	1,800	
6078	Plumbing Inspections	9,265	10,400	5,200	(5,200)	50.0%
6079	Engineering Fees	11,364	85,000	25,000	(60,000)	29.4%
6080	Contractual/Contract Labor	7,350	10,000	10,000	-	100.0%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>27,979</b>	<b>105,400</b>	<b>42,000</b>	<b>(63,400)</b>	<b>39.8%</b>

**Brushy Creek Municipal Utility District**

500-Water

Budget

Fiscal Year: 2020

Cost Center: Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6105	Minor Equipment	2,848	4,500	4,500	-	100.0%
6110	General Office Supplies	245	750	500	(250)	66.7%
6115	Materials & Supplies	10,638	12,500	12,000	(500)	96.0%
6120	Chemicals	-	-	-	-	
6121	Lab Supplies	-	-	-	-	
6122	Uniforms	813	1,900	1,500	(400)	78.9%
6124	Fuel / Oil	6,591	6,500	7,000	500	107.7%
6130	Furniture	-	-	-	-	
6135	Major Equipment	3,741	4,500	4,500	-	100.0%
6140	Computer Supplies	-	-	-	-	
6145	Software	790	-	-	-	
6148	Copier/Laser Printer Supplies	78	-	-	-	
6150	Business Meals	-	-	-	-	
6153	Water Purchases	-	-	-	-	
6154	Water Meters	8,917	15,000	15,000	-	100.0%
6155	Building Materials	-	-	-	-	
6156	Pipes and Components	11,318	12,500	12,500	-	100.0%
6160	Training Materials	20	500	250	(250)	50.0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses					
<b>Total Supplies</b>		<b>46,000</b>	<b>58,650</b>	<b>57,750</b>	<b>(900)</b>	<b>98.5%</b>

6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	172	1,000	2,000	1,000	200.0%
6213	District Vehicle Repairs	5,537	3,000	3,500	500	116.7%
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	2,643	3,000	3,000	-	100.0%
6220	Postage Expense	10,765	10,500	11,000	500	104.8%
6222	Express Mail/Parcel	-	60	60	-	100.0%
6224	Shipping	-	100	100	-	100.0%
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	1,061	800	1,000	200	125.0%
6304	Pager / Cell Phone	1,090	2,200	1,500	(700)	68.2%
6305	Utility Bill Expenses	8,278	10,300	10,300	-	100.0%
6310	Fees/Dues/Subscription Expense	481	750	750	-	100.0%
6311	TCEQ Regulatory Fees	-	-	-	-	

Brushy Creek Municipal Utility District

500-Water

Budget

Fiscal Year: 2020

Cost Center: Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	1,658	2,500	2,500	-	100.0%
6315	Lab Fees	-	500	500	-	100.0%
6320	Repair/Mtc/Warranty Expense	7,375	10,000	10,000	-	100.0%
6322	Printing Expense	3,657	2,500	3,500	1,000	140.0%
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	176	250	250	-	100.0%
6327	Program Meals	43	-	-	-	
6400	Utilities Expense	1,489	1,967	1,500	(467)	76.3%
6425	Bad Debt Expense	728	1,000	1,000	-	100.0%
6430	Streetlights	-	-	-	-	
			-	-	-	
	All Other Expenses					
<b>Total Other Expenses</b>		<b>45,154</b>	<b>50,427</b>	<b>52,460</b>	<b>2,033</b>	<b>104.0%</b>
<b>TOTAL EXPENSES</b>		<b>475,220</b>	<b>1,537,937</b>	<b>1,468,258</b>	<b>(69,678)</b>	<b>95.5%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To	1,033,457		1,346,160	1,346,160	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From			200,000	200,000	
	Reserve - Transfer To		405,000	264,137	(140,863)	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>1,978,774</b>	<b>1,343,050</b>	<b>404,633</b>	<b>(938,418)</b>	<b>30.1%</b>

525-Water Facility

Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Water Facility

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4500	Other Income		25,000	25,000	-	100.0%
	Other Revenue		-	-	-	
<b>TOTAL REVENUE</b>		<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>100.0%</b>
<b>EXPENSES</b>						
5010	Salary	217,006	233,685	251,831	18,146	107.8%
5011	Merit Salary	-	584	630	45	107.8%
5012	Overtime	6,342	6,451	7,802	1,351	120.9%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>223,347</b>	<b>240,720</b>	<b>260,263</b>	<b>19,542</b>	<b>108.1%</b>
5020	FICA / Medicare	16,300	22,211	28,380	6,169	127.8%
5030	Health	26,601	52,300	50,215	(2,085)	96.0%
5031	Vision Insurance	353				
5032	Dental	1,752				
5034	Life	472				
5035	Disability Insurance	1,445				
5040	Workers Compensation	4,385				
5050	Unemployment Insurance	784				
5060	Other Benefits	-				
5070	Retirement	13,581				
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>65,672</b>	<b>74,511</b>	<b>78,595</b>	<b>4,084</b>	<b>105.5%</b>
5202	Lodging	612	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	
5206	Travel Meals	305	-	-	-	
5207	Mileage	1,305	1,000	1,000	-	100.0%
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>2,349</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>100.0%</b>
5901	<b>CAPITAL</b>	<b>682,222</b>	<b>75,000</b>	<b>1,014,000</b>	<b>939,000</b>	<b>1352.0%</b>
6040	Contractual/Network maint/dev.	9,297	10,000	10,000	-	100.0%
6070	Maintenance Contracts	2,160	4,000	4,000	-	100.0%

**Brushy Creek Municipal Utility District**

525-Water Facility

Budget

Fiscal Year: 2020

Cost Center: Water Facility

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	25,892	15,000	15,000	-	100.0%
6080	Contractual/Contract Labor	15,182	165,000	200,000	35,000	121.2%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>52,530</b>	<b>194,000</b>	<b>229,000</b>	<b>35,000</b>	<b>118.0%</b>
6105	Minor Equipment	2,762	1,800	2,200	400	122.2%
6110	General Office Supplies	1,114	1,500	1,500	-	100.0%
6115	Materials & Supplies	10,497	5,000	10,000	5,000	200.0%
6120	Chemicals	80,145	90,000	169,700	79,700	188.6%
6121	Lab Supplies	6,935	7,500	8,500	1,000	113.3%
6122	Uniforms	1,201	1,500	1,500	-	100.0%
6124	Fuel / Oil	3,668	7,000	4,500	(2,500)	64.3%
6130	Furniture	-	-	-	-	
6135	Major Equipment	7,952	7,500	7,500	-	100.0%
6140	Computer Supplies	-	-	-	-	
6145	Software	985	-	-	-	
6148	Copier/Laser Printer Supplies	39	800	500	(300)	62.5%
6153	Water Purchases	523,927	638,200	718,250	80,050	112.5%
6154	Water Meters	-	-	-	-	
6155	Building Materials	-	-	-	-	
6156	Pipes and Components	4,348	1,000	1,000	-	100.0%
6160	Training Materials	-	-	250	250	
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses				-	
<b>Total Supplies</b>		<b>643,574</b>	<b>761,800</b>	<b>925,400</b>	<b>163,600</b>	<b>121.5%</b>
6212	Building Maintenance	4,885	5,000	7,500	2,500	150.0%
6213	District Vehicle Repairs	2,359	1,500	2,000	500	133.3%
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	150	1,500	1,000	(500)	66.7%
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	37	-	-	-	
6250	Solid Waste Service	421	-	-	-	
6300	Phone/ Cable / Connectivity Exp	4,399	2,650	5,000	2,350	188.7%
6304	Pager / Cell Phone	2,643	2,400	3,000	600	125.0%

**Brushy Creek Municipal Utility District**

525-Water Facility

Budget

Fiscal Year: 2020

Cost Center: Water Facility

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	436	250	1,000	750	400.0%
6311	TCEQ Regulatory Fees	15,156	20,000	20,000	-	100.0%
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	1,612	500	2,000	1,500	400.0%
6315	Lab Fees	6,976	25,000	15,000	(10,000)	60.0%
6320	Repair/Mtc/Warranty Expense	12,010	5,000	5,000	-	100.0%
6322	Printing Expense	20	500	-	(500)	0.0%
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	150	500	500	-	100.0%
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	306,885	300,000	309,000	9,000	103.0%
	All Other Expenses				-	
<b>Total Other Expenses</b>		<b>358,146</b>	<b>364,800</b>	<b>371,000</b>	<b>6,200</b>	<b>101.7%</b>
<b>TOTAL EXPENSES</b>		<b>2,027,841</b>	<b>1,711,831</b>	<b>2,879,258</b>	<b>1,167,426</b>	<b>168.2%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To				-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From			9,000	9,000	
	Reserve - Transfer To		25,000	25,000	-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(2,027,841)</b>	<b>(1,711,831)</b>	<b>(2,870,258)</b>	<b>(1,158,426)</b>	<b>167.7%</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Regulatory Compliance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4301	Regulatory Compliance Fee	122,250	121,644	121,644	-	100.0%
4500	Other Income	-	-	-	-	#DIV/0!
	Other Revenue					
	<b>TOTAL REVENUE</b>	<b>122,250</b>	<b>121,644</b>	<b>121,644</b>	<b>-</b>	<b>100.0%</b>
<b>EXPENSES</b>						
5010	Salary	38,744	44,006	74,135	30,129	168.5%
5011	Merit Salary	-	110	185	75	168.5%
5012	Overtime	1,660	1,365	1,801	436	131.9%
	Other Payroll Expenses					
	<b>Total Payroll</b>	<b>40,404</b>	<b>45,481</b>	<b>76,121</b>	<b>30,640</b>	<b>167.4%</b>
5020	FICA / Medicare	2,840	4,181	8,355	4,174	199.8%
5030	Health	4,756	9,286	14,988	5,702	161.4%
5031	Vision Insurance	66			-	
5032	Dental	335			-	
5034	Life	81			-	
5035	Disability Insurance	237			-	
5040	Workers Compensation	666			-	
5050	Unemployment Insurance	122			-	
5060	Other Benefits	-			-	
5070	Retirement	2,469			-	
	Other Benefit Expenses					
	<b>Total Benefits</b>	<b>11,572</b>	<b>13,467</b>	<b>23,343</b>	<b>9,876</b>	<b>173.3%</b>
5205	Parking	33	-	-	-	
5206	Travel Meals	-	-	-	-	
5207	Mileage	-	450	450	-	100.0%
	Other Travel Expenses					
	<b>Total Travel</b>	<b>33</b>	<b>450</b>	<b>450</b>	<b>-</b>	<b>100.0%</b>
5901	<b>CAPITAL</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>#DIV/0!</b>
6070	Maintenance Contracts	31,951	32,000	32,960	960	103.0%
6078	Plumbing Inspections	-	-	-	-	

**Brushy Creek Municipal Utility District**

540-Reg Compl

Budget

Fiscal Year: 2020

Cost Center: Regulatory Compliance

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6079	Engineering Fees	4,550	15,000	10,000	(5,000)	66.7%
6080	Contractual/Contract Labor	4,459	2,000	1,000	(1,000)	50.0%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>40,959</b>	<b>49,000</b>	<b>43,960</b>	<b>(5,040)</b>	<b>89.7%</b>
6105	Minor Equipment	-	1,000	1,000	-	100.0%
6110	General Office Supplies	-	-	-	-	
6115	Materials & Supplies	239	2,000	2,000	-	100.0%
6120	Chemicals	-	500	-	(500)	0.0%
6121	Lab Supplies	-	-	-	-	
6122	Uniforms	99	500	500	-	100.0%
6124	Fuel / Oil	2,364	2,000	2,300	300	115.0%
6130	Furniture	-	-	-	-	
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	1,900	2,300	2,000	(300)	87.0%
	Other Supplies Expenses				-	
<b>Total Supplies</b>		<b>4,603</b>	<b>8,300</b>	<b>7,800</b>	<b>(500)</b>	<b>94.0%</b>
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	-	-	-	-	
6213	District Vehicle Repairs	541	500	1,000	500	200.0%
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	-	-	-	-	
6220	Postage Expense	2,309	2,975	2,500	(475)	84.0%
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	43	50	50	-	100.0%
6304	Pager / Cell Phone	210	250	250	-	100.0%
6305	Utility Bill Expenses	2,365	2,975	2,500	(475)	84.0%
6310	Fees/Dues/Subscription Expense	134	100	100	-	100.0%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	779	500	500	-	100.0%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	-	85,000	100,000	15,000	117.6%
6322	Printing Expense	-	300	300	-	100.0%

**Brushy Creek Municipal Utility District**  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Regulatory Compliance

540-Reg Compl

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6324	Advertising	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	5,626	5,800	5,800	-	100.0%
	All Other Expenses					
<b>Total Other Expenses</b>		<b>12,007</b>	<b>98,450</b>	<b>113,000</b>	<b>14,550</b>	<b>114.8%</b>
<b>TOTAL EXPENSES</b>		<b>109,578</b>	<b>215,148</b>	<b>289,674</b>	<b>49,526</b>	<b>134.6%</b>
	<b>Intrafund - Transfer From</b>				-	
	<b>Intrafund - Transfer To</b>	12,225			-	
	<b>Interfund - Transfer From</b>				-	
	<b>Interfund - Transfer To</b>				-	
	<b>Reserve - Transfer From</b>			25,000	25,000	
	<b>Reserve - Transfer To</b>				-	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>447</b>	<b>(93,504)</b>	<b>(143,030)</b>	<b>(24,526)</b>	<b>153.0%</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Waste Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4202	CRF - Water	-	-	-	-	
4203	WW Service	1,860,941	1,865,566	1,785,516	(80,050)	95.7%
4204	CRF - WW	-	-	-	-	
4211	Water Connection	-	-	-	-	
4213	WW Connections	150	180	-	(180)	0.0%
4220	New Connection Fees	-	-	-	-	
4500	Other Income	-	-	-	-	
4501	Rental Income	-	-	-	-	
4502	Merchandise	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>1,861,091</b>	<b>1,865,746</b>	<b>1,785,516</b>	<b>(80,230)</b>	<b>95.7%</b>
<b>EXPENSES</b>						
5010	Salary	186,623	211,433	181,483	(29,950)	85.8%
5011	Merit Salary	-	529	454	(75)	85.8%
5012	Overtime	5,150	7,242	5,451	(1,791)	75.3%
	Other Payroll Expenses	-	-	-	-	
<b>Total Payroll</b>		<b>191,773</b>	<b>219,204</b>	<b>187,388</b>	<b>(31,816)</b>	<b>85.5%</b>
5020	FICA / Medicare	14,049	20,117	20,452	335	101.7%
5030	Health	26,059	51,136	41,236	(9,900)	80.6%
5031	Vision Insurance	335	-	-	-	
5032	Dental	1,640	-	-	-	
5034	Life	409	-	-	-	
5035	Disability Insurance	1,221	-	-	-	
5040	Workers Compensation	3,612	-	-	-	
5050	Unemployment Insurance	697	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	11,689	-	-	-	
	Other Benefit Expenses	-	-	-	-	
<b>Total Benefits</b>		<b>59,710</b>	<b>71,253</b>	<b>61,688</b>	<b>(9,565)</b>	<b>86.6%</b>
5206	Travel Meals	-	-	-	-	
5207	Mileage	-	350	350	-	100.0%
	Other Travel Expenses	-	-	-	-	

**Brushy Creek Municipal Utility District**

550-WasteWater

Budget

Fiscal Year: 2020

Cost Center: Waste Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>Total Travel</b>		-	350	350	-	100.0%
5901	<b>CAPITAL</b>	9,666	240,000	650,000	410,000	270.8%
6065	Depository Contract	-	-	-	-	#DIV/0!
6070	Maintenance Contracts	-	1,000	-	(1,000)	0.0%
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	49,015	40,000	40,000	-	100.0%
6080	Contractual/Contract Labor	64,712	110,000	143,000	33,000	130.0%
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>116,202</b>	<b>151,000</b>	<b>183,000</b>	<b>32,000</b>	<b>121.2%</b>
6105	Minor Equipment	2,420	1,800	2,000	200	111.1%
6110	General Office Supplies	-	300	300	-	100.0%
6115	Materials & Supplies	3,321	5,000	5,000	-	100.0%
6120	Chemicals	-	500	-	(500)	0.0%
6121	Lab Supplies	-	-	-	-	
6122	Uniforms	748	1,600	1,600	-	100.0%
6124	Fuel / Oil	2,613	3,000	3,000	-	100.0%
6130	Furniture	-	-	-	-	
6135	Major Equipment	-	2,500	4,500	2,000	180.0%
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	-	-	-	-	
6156	Pipes and Components	1,831	10,000	7,500	(2,500)	75.0%
6160	Training Materials	-	100	100	-	100.0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	
	Other Supplies Expenses				-	
<b>Total Supplies</b>		<b>10,933</b>	<b>24,800</b>	<b>24,000</b>	<b>(800)</b>	<b>96.8%</b>
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	-	1,000	1,000	-	100.0%
6213	District Vehicle Repairs	183	2,000	2,000	-	100.0%
6215	Facility Rent Expense	-	-	-	-	
6216	Equipment Rent Expense	-	1,000	5,000	4,000	500.0%
6220	Postage Expense	8,082	10,000	10,000	-	100.0%
6222	Express Mail/Parcel	-	-	-	-	

Brushy Creek Municipal Utility District

550-WasteWater

Budget

Fiscal Year: 2020

Cost Center: Waste Water

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6224	Shipping	391	150	150	-	100.0%
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	997	1,500	1,500	-	100.0%
6304	Pager / Cell Phone	1,090	1,500	1,500	-	100.0%
6305	Utility Bill Expenses	8,278	10,000	10,000	-	100.0%
6310	Fees/Dues/Subscription Expense	140	300	300	-	100.0%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	824,977	928,172	825,300	(102,872)	88.9%
6314	Professional Development Fees	793	500	1,000	500	200.0%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	7,220	10,000	10,000	-	100.0%
6322	Printing Expense	-	-	-	-	
6324	Advertising	317	500	-	(500)	0.0%
6325	Recruiting Expense	176	100	100	-	100.0%
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	23,679	26,100	25,000	(1,100)	95.8%
6401	Donations	-	-	-	-	
	All Other Expenses					
<b>Total Other Expenses</b>		<b>876,321</b>	<b>992,822</b>	<b>892,850</b>	<b>(99,972)</b>	<b>89.9%</b>
<b>TOTAL EXPENSES</b>		<b>1,264,603</b>	<b>1,699,429</b>	<b>1,999,276</b>	<b>299,847</b>	<b>117.6%</b>
	Intrafund - Transfer From				-	
	Intrafund - Transfer To	186,109			-	
	Interfund - Transfer From				-	
	Interfund - Transfer To				-	
	Reserve - Transfer From		200,000	535,000	335,000	
	Reserve - Transfer To		50,000	-	(50,000)	
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>410,379</b>	<b>316,317</b>	<b>321,240</b>	<b>4,923</b>	<b>101.6%</b>

**Brushy Creek Municipal Utility District**

Budget

Fiscal Year: 2020

Cost Center: Solid Waste

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4230	Solid Waste Services	1,385,486	1,376,209	1,376,209	-	100.0%
4500	Other Income	1,462			-	
	Other Revenue		-	-	-	
<b>TOTAL REVENUE</b>		<b>1,386,948</b>	<b>1,376,209</b>	<b>1,376,209</b>	<b>-</b>	<b>100.0%</b>
<b>EXPENSES</b>						
5010	Salary	2,030	2,088	10,980	8,892	525.9%
5011	Merit Salary	-		27	27	
5012	Overtime	21	22	385	363	1750.0%
	Other Payroll Expenses				-	
<b>Total Payroll</b>		<b>2,051</b>	<b>2,110</b>	<b>11,392</b>	<b>9,282</b>	<b>539.9%</b>
5020	FICA / Medicare	152	199	1,237	1,038	621.6%
5030	Health	315	553	581	28	105.1%
5031	Vision Insurance	4			-	
5032	Dental	19			-	
5034	Life	5			-	
5035	Disability Insurance	14			-	
5040	Workers Compensation	37			-	
5050	Unemployment Insurance	8			-	
5060	Other Benefits	-			-	
5070	Retirement	124			-	
	Other Benefit Expenses				-	
<b>Total Benefits</b>		<b>679</b>	<b>752</b>	<b>1,818</b>	<b>1,066</b>	<b>241.8%</b>
	Other Travel Expenses				-	
<b>Total Travel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
5901	<b>CAPITAL</b>	<b>-</b>			<b>-</b>	<b>#DIV/0!</b>
	Other Contractual Expenses				-	
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
6105	Minor Equipment	-			-	
	Other Supplies Expenses				-	

**Brushy Creek Municipal Utility District**  
 Budget  
 Fiscal Year: 2020  
 Cost Center: Solid Waste

575-Solid Waste

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
<b>Total Supplies</b>		-	-	-	-	#DIV/0!
6220	Postage Expense	4,618	5,000	5,150	150	103.0%
6222	Express Mail/Parcel	-	-	-	-	
6224	Shipping	-	-	-	-	
6250	Solid Waste Service	1,231,710	1,266,605	1,310,936	44,331	103.5%
6300	Phone/ Cable / Connectivity Exp	-	-	-	-	
6304	Pager / Cell Phone	-	-	-	-	
6305	Utility Bill Expenses	4,730	5,000	5,150	150	103.0%
	All Other Expenses				-	
<b>Total Other Expenses</b>		<b>1,241,058</b>	<b>1,276,605</b>	<b>1,321,236</b>	<b>44,631</b>	<b>103.5%</b>
<b>TOTAL EXPENSES</b>		<b>1,243,788</b>	<b>1,279,467</b>	<b>1,334,447</b>	<b>54,980</b>	<b>104.3%</b>
	Intrafund - Transfer From					
	Intrafund - Transfer To	138,695				
	Interfund - Transfer From					
	Interfund - Transfer To					
	Reserve - Transfer From					
	Reserve - Transfer To					
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>4,466</b>	<b>96,742</b>	<b>41,762</b>	<b>(54,980)</b>	<b>43.2%</b>

Debt Service

Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Debt Service

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4101	Property Tax Income	3,146,983	2,888,754	3,004,428	115,674	104.00%
4102	Delinquent Property Tax Income	1,195	14,444	15,022	578	104.0%
4103	Defined Area Tax	860,023	854,082	837,106	(16,976)	
4104	Defined Area Delinquent Taxes	-	4,270	4,270	-	
4105	Sale of Surplus Assets Proceeds	-	-	-	-	
4405	Interest Income	72,603	50,000	130,000	80,000	260.0%
4500	Other Income	-	-	-	-	
<b>TOTAL REVENUE</b>		<b>4,080,804</b>	<b>3,811,550</b>	<b>3,990,827</b>	<b>179,277</b>	<b>104.7%</b>
<b>EXPENSES</b>						
Total Payroll		-	-	-	-	#DIV/0!
Total Benefits		-	-	-	-	#DIV/0!
Total Travel		-	-	-	-	#DIV/0!
5901	<b>CAPITAL</b>	-	-	-	-	#DIV/0!
6055	Security	-	-	-	-	
6060	Appraisal Fees	64,020	76,230	68,000	(8,230)	89.2%
	Other Contractual Expenses	-	-	-	-	
<b>Total Contractual</b>		<b>64,075</b>	<b>76,230</b>	<b>68,000</b>	<b>(8,230)</b>	<b>89.2%</b>
	Other Supplies Expenses	-	-	-	-	
<b>Total Supplies</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
6220	Postage Expense	-	-	-	-	#DIV/0!
6451	Principal - 2015 Series DA	100,000	100,000	105,000	5,000	105.0%
6452	Interest - 2015 Series DA	108,556	106,556	104,556	(2,000)	98.1%
6453	Principal - 2015 Refunding DA	115,000	120,000	125,000	5,000	104.2%
6454	Interest - 2015 Refunding DA	112,250	109,950	107,550	(2,400)	97.8%
6459	Principal - 2009 Refunding	195,000	210,000	215,000	5,000	102.4%
6460	Principal - 2005 Bond	-	570,000	595,000	25,000	104.4%
6461	Fiscal Agent Fees	6,575	7,500	7,500	-	100.0%
6462	Principal-2011 Series DA	80,000	80,000	85,000	5,000	106.3%

**Brushy Creek Municipal Utility District**

Debt Service

Budget

Fiscal Year: 2020

Cost Center: Debt Service

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
6463	Principal - 2013 Series DA	95,000	95,000	100,000	5,000	105.3%
6464	Principal - 2009 Series DA	70,000	75,000	80,000	5,000	106.7%
6465	Principal-2011 Refunding	10,000	175,000	175,000	-	100.0%
6466	Interest - 2009 Refunding	70,094	61,319	28,588	(32,731)	46.6%
6470	Principal - 2010 Refunding	1,170,000	1,215,000	1,270,000	55,000	104.5%
6471	Interest - 2010 Refunding	387,875	346,925	304,400	(42,525)	87.7%
6472	Interest - 2011 Series DA	92,650	89,250	85,850	(3,400)	96.2%
6473	Interest - 2011 Refunding	78,912	78,528	71,808	(6,720)	91.4%
6474	Interest - 2009 Series DA	11,813	8,138	4,200	(3,938)	51.6%
6475	Interest - 2004 Issue	-	-	-	-	#DIV/0!
6476	Interest - 2005 Issue	34,950	34,950	17,850	(17,100)	51.1%
6477	Interest - TWDB Bonds	-	-	-	-	#DIV/0!
6478	Interest - 2013 Series DA	138,920	136,545	134,170	(2,375)	98.3%
6483	Transfers	-	-	-	-	#DIV/0!
6484	Principal-2012 Refunding	755,000	40,000	45,000	5,000	112.5%
6485	Principal-2013 Refunding	15,000	15,000	15,000	-	100.0%
6486	Interest-2013 Refunding	198,375	198,075	197,775	(300)	99.8%
6487	Interest-2012 Refunding	246,900	224,250	223,050	(1,200)	99.5%
	<b>Contingency</b>		-	-	-	#DIV/0!
			-	-	-	
	All Other Expenses					
<b>Total Other Expenses</b>		<b>4,092,870</b>	<b>4,096,986</b>	<b>4,097,297</b>	<b>311</b>	<b>100.0%</b>
<b>TOTAL EXPENSES</b>		<b>4,156,944</b>	<b>4,173,216</b>	<b>4,165,297</b>	<b>(7,919)</b>	<b>99.8%</b>
	<b>Intrafund - Transfer From</b>					
	<b>Intrafund - Transfer To</b>					
	<b>Interfund - Transfer From</b>	517,760				
	<b>Interfund - Transfer To</b>					
	<b>Reserve - Transfer From</b>		361,666	174,470	(187,196)	
	<b>Reserve - Transfer To</b>					
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>441,620</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0%</b>

Capital

Brushy Creek Municipal Utility District

Budget

Fiscal Year: 2020

Cost Center: Capital Recovery Fund

Object Code	Description	FY2018 Actual	FY2019 Budget	FY2020 Budget	Variance to 2019	% Equivalent to 2019
4202	CRF - Water	5,238	6,285	2095	(4,190)	
4203	WW Service	-			-	#DIV/0!
4204	CRF - WW	4,510	5,412	1804	(3,608)	
4405	Interest Income	39,583		40,000	40,000	#DIV/0!
	Other Revenue			-	-	
<b>TOTAL REVENUE</b>		<b>49,330</b>	<b>11,697</b>	<b>43,899</b>	<b>32,202</b>	<b>375.3%</b>
<b>EXPENSES</b>						
	Total Payroll	-	-	-	-	#DIV/0!
	Total Benefits	-	-	-	-	#DIV/0!
	Total Travel	-	-	-	-	#DIV/0!
5901	<b>CAPITAL</b>	<b>49,776</b>			-	#DIV/0!
6065	Depository Contract	46			-	#DIV/0!
	Total Contractual	46	-	-	-	#DIV/0!
	Total Supplies	-	-	-	-	#DIV/0!
	All Other Expenses				-	
	Total Other Expenses	-	-	-	-	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>49,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
	Intrafund - Transfer From					
	Intrafund - Transfer To					
	Interfund - Transfer From					
	Interfund - Transfer To	517,760				
	Reserve - Transfer From					
	Reserve - Transfer To					
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(518,252)</b>	<b>11,697</b>	<b>43,899</b>	<b>32,202</b>	<b>375.3%</b>