

# Budget Contents

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Brushy Creek Municipal Utility District Annual Budget  
For the Fiscal Year  
October 1, 2011 to September 30, 2012

***DISTRICT LEADERSHIP***

REBECCA B. TULLOS  
Place 1 Director

RUSS SHERMER  
Place 2 Director

JEFFREY D. GOLDSTEIN  
Place 3 Director

BOB GRAHL  
Place 4 Director

SHEAN R. DALTON  
Place 5 Director

***Staff***

MIKE PETTER  
General Manager

MARGIE ANTHES  
Executive Assistant

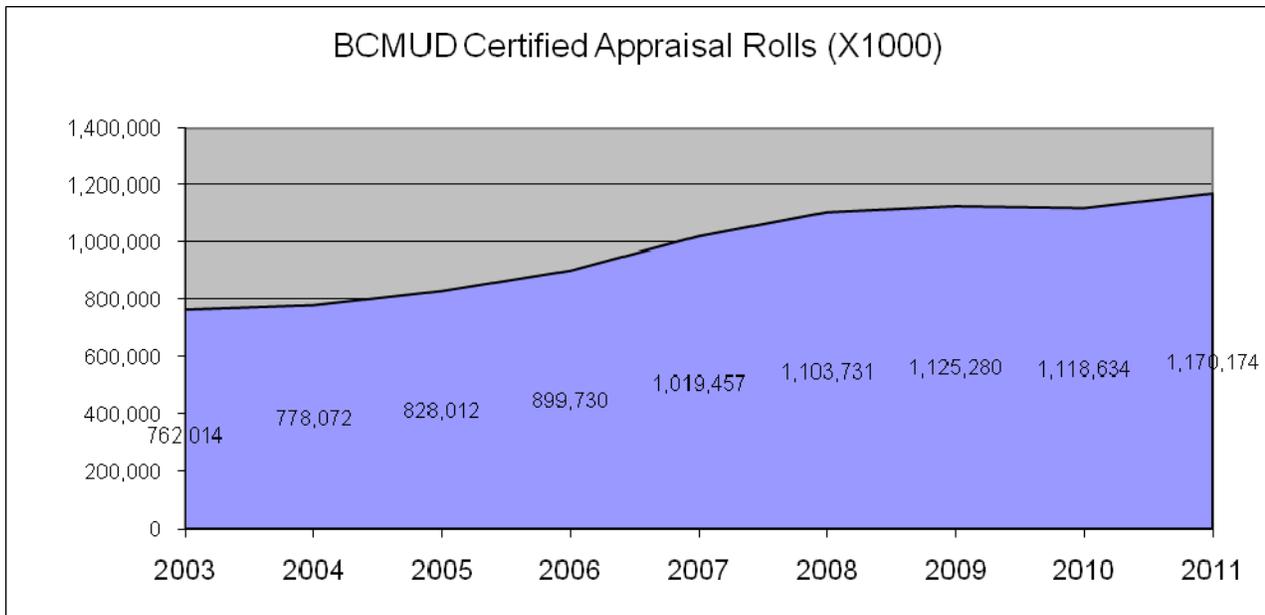
TOM YANTIS  
Chief Administrative Officer

Brushy Creek Municipal Utility District  
**TAX RATES**  
 For Tax Year 2011

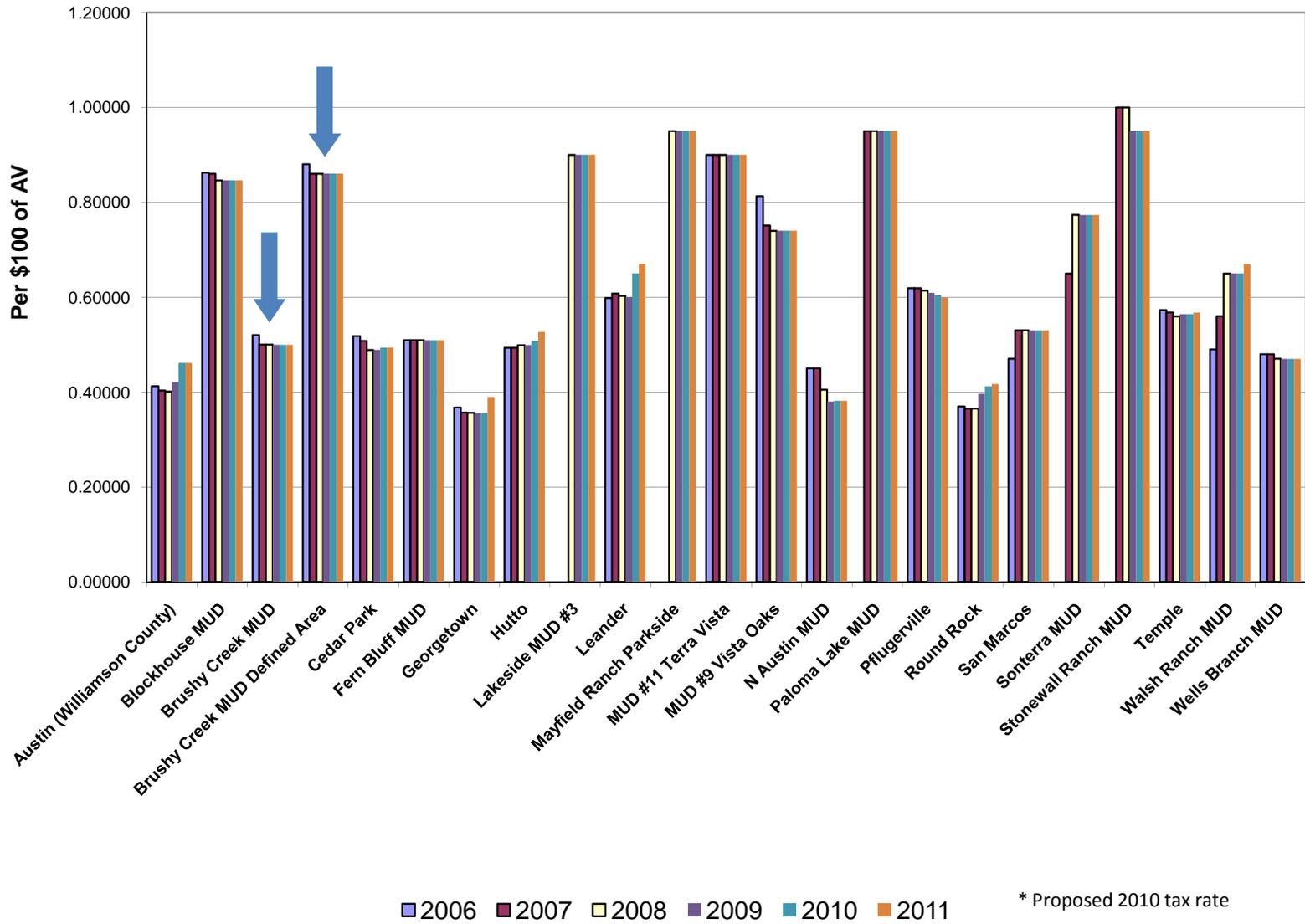
<u>District</u>	<u>Tax Year 2010</u>	<u>Tax Year 2011</u>
Operation	\$.19 per \$100 AV	\$.20 per \$100 AV
Debt Service	\$.31 per \$100 AV	\$.30 per \$100 AV
<b>TOTAL</b>	<b>\$.50</b>	<b>\$.50</b>

<u>Defined Area</u>	<u>Tax Year 2010</u>	<u>Tax Year 2011</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	\$.36 per \$100 AV	\$.36 per \$100 AV
<b>TOTAL</b>	<b>\$.36</b>	<b>\$.36</b>

AV – Assessed Value



### Comparison of Local Tax Rates



# Brushy Creek Municipal Utility District

## UTILITY SERVICES

### WATER RATE INFORMATION

#### *In-District*

Base Rate	\$14.00
Winter Rate	\$2.10 per 1,000 gallons
Summer Rate	\$2.75 per 1,000 gallons

State Assessment                      ½ %

#### *Out-of-District*

Base Rate	\$37.82
Winter Rate	\$2.10 per 1,000 gallons
Summer Rate	\$2.75 per 1,000 gallons

State Assessment                      ½ %

### WASTEWATER RATE INFORMATION

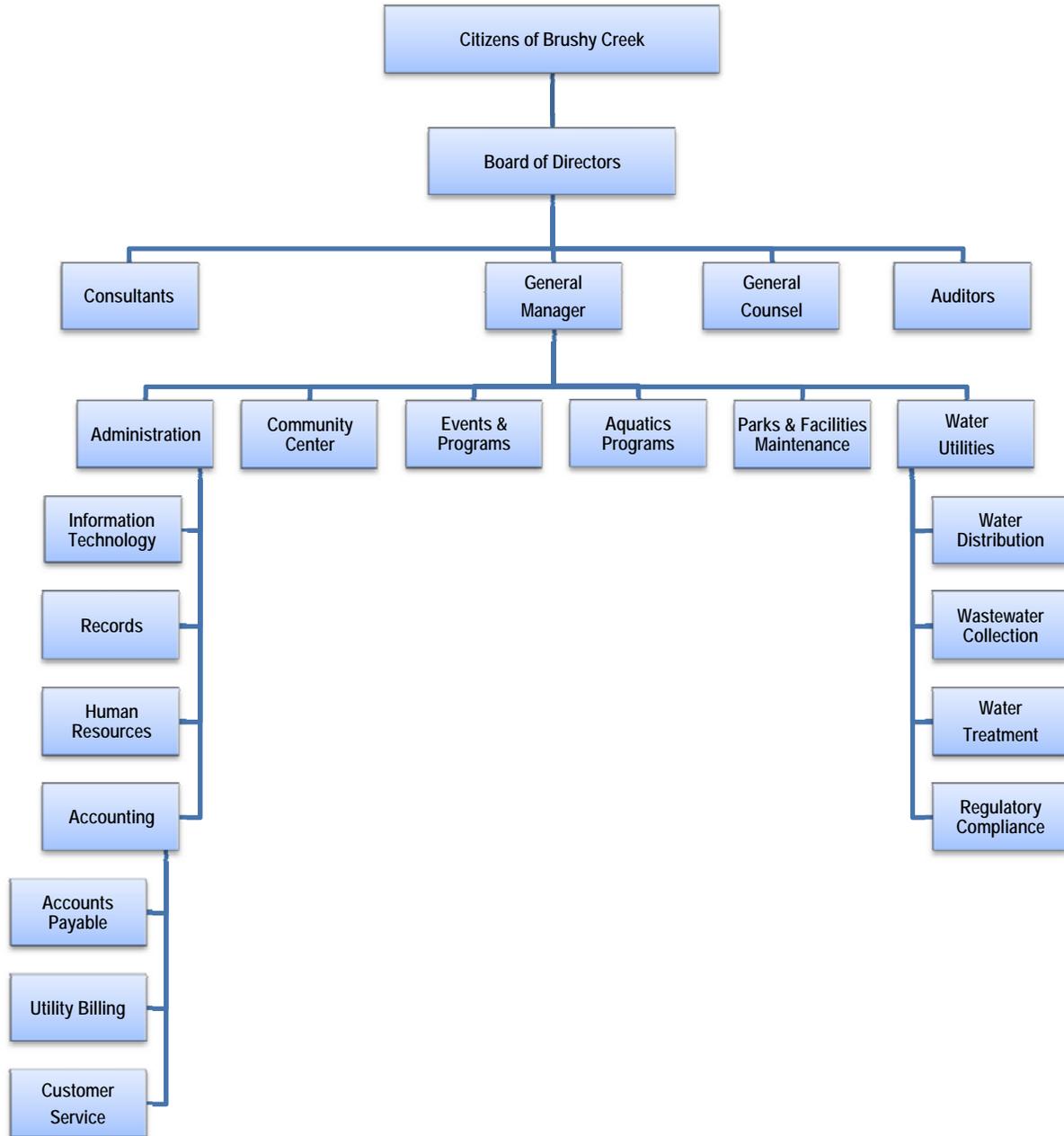
#### *In-District*

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>\$68.00</i>
<i>Summer</i>	<i>\$74.50</i>

# Brushy Creek Municipal Utility District Organizational Chart



# **Brushy Creek Municipal Utility District**

## **Fiscal Year 2012 Budget Overview**

### **Fiscal Year 2012 Goals**

The budget submitted herein supports the goals and priorities established by the Board at the July 8, 2010 meeting. These goals are:

1. Enhance the overall appearance of the District by focusing on the following objectives:
  - a) Devote 5% of budgeted water revenues each year in new capital projects related to parks and recreation.
  - a) Identify improvements to the District in a cost effective manner.
  - b) Complete Parks Master Plan by end of FY11.

Measurements:

Schedule Town Hall Meeting in February, 2011 and solicit citizen and appraiser input on improving the look of the District.

2. Maintain and/or enhance the quality of life for all residents within the District:
  - a) Fund projects that improve the quality of life and also provide the tax payers a return on their investments within the BCMUD.
    - These projects shall focus on items that maintain or advance the overall quality of the District owned property that grossly affects the overall value of the resident's home.
    - These projects include but are not limited to safety, recreational enhancements and community-building events.

Measurements:

Annual appraisal of property within the District

Trending overall home sales within the District measured by dollars by square foot

3. Improve Public Safety and the sense of security our residents feel living in Brushy Creek.
  - a) Establish programs that protect the District's assets while promoting a safe environment for all of our residents.

Measurements:

Gather resident input about sense of safety (360 evaluation)

Significant increase in solved crimes

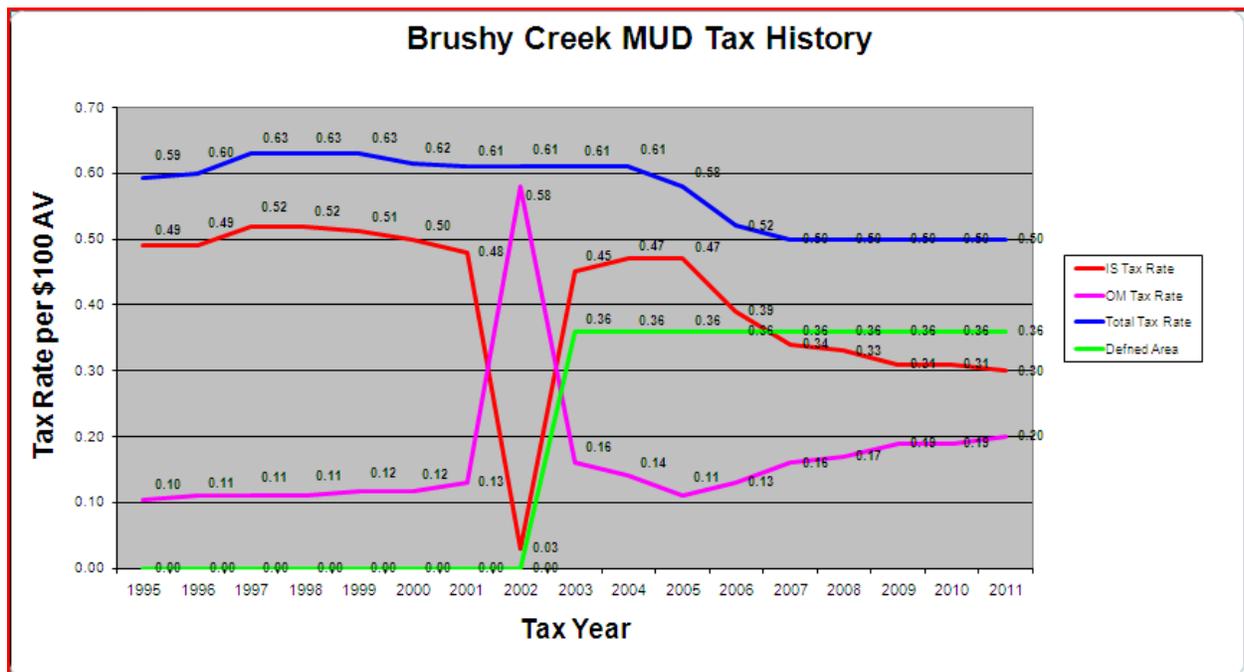
Continued implementation of the MOU with Wilco Sheriff Department

4. Complete Long Range Operational Plan
  - a) Determine and document the level of services provided to the residents.
5. Prepare a budget based on detailed costs of operations and maintenance with consideration of the financial impact on District assets and property values.
  - a) Establish a detailed operating budget for each department that complies with the District's 5 year financial plan annually.
  - b) Fund an annual replacement program for the District's assets.

The past two years, the District has taken steps to assess our current assets and develop long term plans for improvements, additions, and maintenance. We will be completing the Parks and Open Spaces master plan early in FY2012. Staff has also been assembling an inventory of all properties within the District and will be reporting on their status early in the fiscal year. Finally, within the utility departments, staff and contracted engineers are nearly complete in completing an assessment and long term operational plan for managing these assets and projects.

As the District moves forward with the implementing these plans, we will need to discuss costs and funding. The Board took several positive steps in this direction in FY2011 by establishing dedicated reserves for specific projects including funds for membrane replacements in the water facility and funds for costs related to the regional waste water system. The 2011 draught has also generated significant revenue that will permit the Board to further establish funding opportunities. Finally, due to growth in the District assessed values, we were able to convert \$.01 of debt service tax to operations and maintenance tax.

The preliminary FY2012 budget does not include any rate increases except in some recreational programs. Our water and waste water rates continues to be one of the best values in the area. We are budgeting \$110,000 from undesignated reserves to contribute to the Sendero Springs Trail extension.



Significant projects, capital purchases, and new items included in the FY2012 budget are;

- Sheriff patrols, \$82,000
- Board Contingency of \$453,096
- Computer replacements, \$16,000
- New utility operator to focus on asset management, \$40,000
- Increased contract labor and equipment to assist with leak detection and repairs, \$15,000
- Continuation of meter replacement program, \$100,000
- Continuation of the sewer monitoring engineering review, \$15,000
- Improvements and repairs to the west plant of the regional sewer system, \$350,000
- Increased maintenance for the lift stations, \$30,000
- Storm water outfall cleaning, \$15,000
- New and replacement tables, fountains, benches and BBQ pits at parks, \$20,000
- Security cameras for District parks, \$12,000
- Tree trimming and irrigation repairs, \$45,000
- Tree replacement, \$25,000
- Creekside Tennis court repairs, \$120,000
- Repairs to Shirley McDonald Park, \$30,000
- Sendero Springs pool and deck repairs, \$35,000
- Cat Hollow pool slide replacement, \$30,000
- Increased operational and payroll costs for the new Highland Horizon pool, \$50,000
- New cardio equipment for the Community Center, \$6,000
- Extension of the Sendero Springs Trail, , \$160,000
- Increased Community Center Fitness and Programming payroll, \$18,500

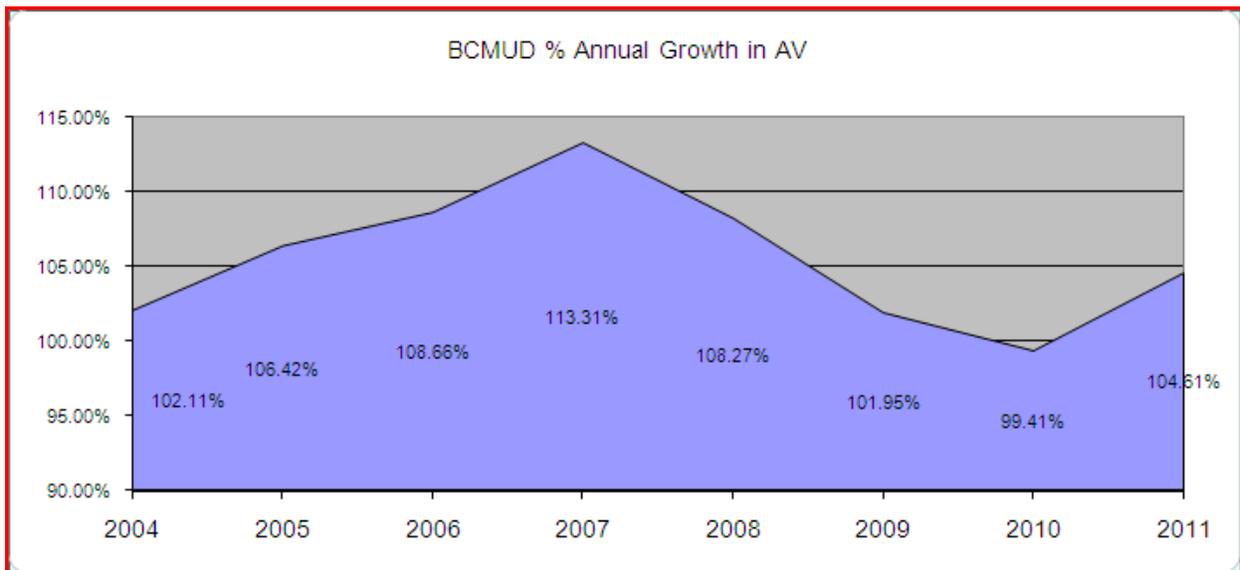
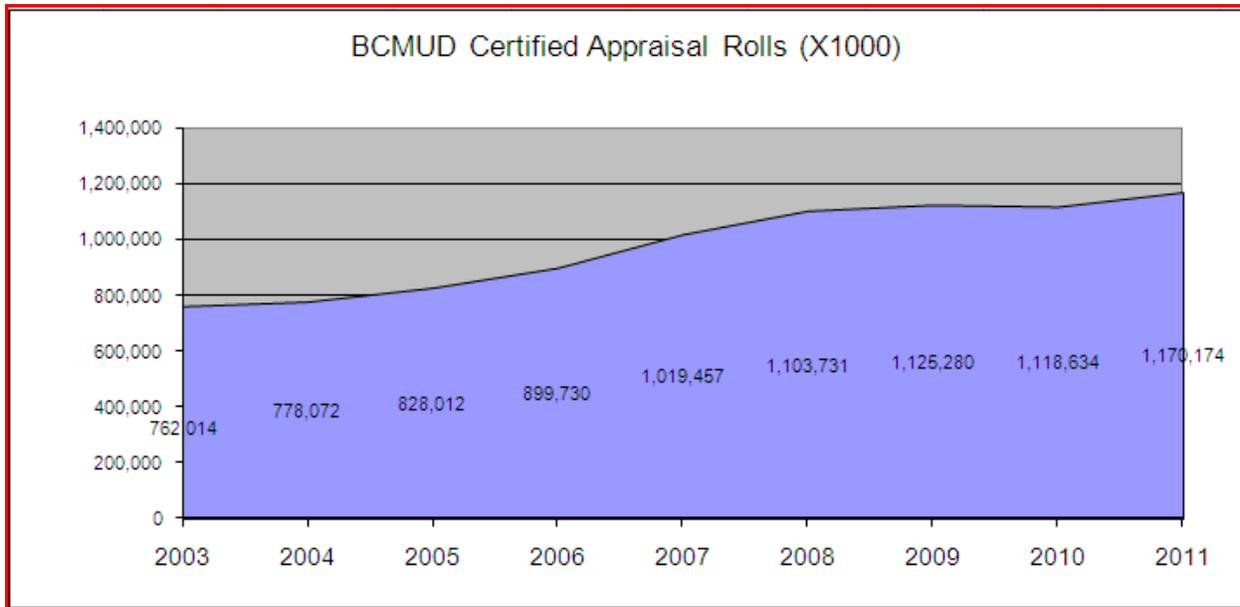
## Funding Sources

Brushy Creek Source of Funding	FY2012	% change	FY2011	% change	FY2010	% change	FY2009
Utility, Compliance & Solid Waste Revenue	\$5,561,383	1.21%	\$5,494,651	0.21%	5,483,286	9.45%	5,009,910
Property Tax Revenue	\$6,339,349	5.73%	\$5,996,065	2.37%	5,857,188	1.45%	5,773,240
Recreation Fees	\$1,018,461	4.87%	\$971,135	3.21%	940,917	7.99%	871,280
Investments, Service Charges, Late Fees	\$388,600	2.64%	\$378,600	-6.07%	403,060	-53.74%	871,296
Builders Fees	\$417,871	0.11%	\$417,414	0.47%	415,463	0.45%	413,586
Bond revenue, Reserve Transfers, Etc	\$0	-100.00%	\$95,000	#DIV/0!	0		0
<b>Total</b>	<b>\$13,725,664</b>	<b>2.79%</b>	<b>\$13,352,865</b>	<b>1.93%</b>	<b>13,099,914</b>	<b>1.24%</b>	<b>12,939,312</b>

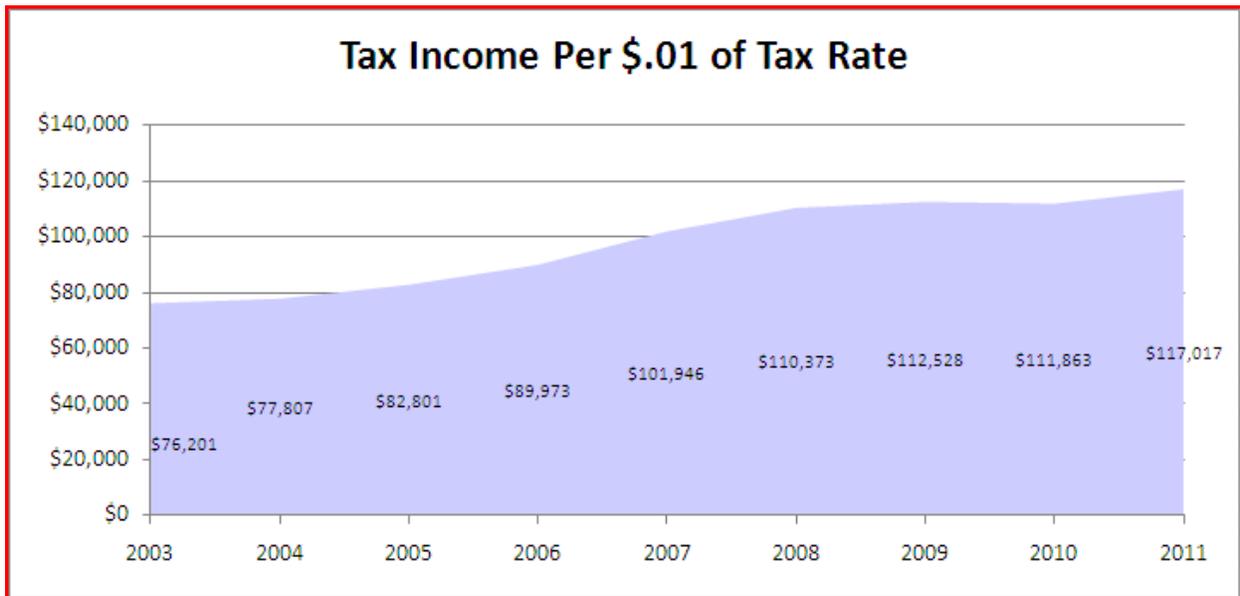
The increase in revenue for FY2012 is \$50,000 from increased Solid Waste recycling participation, an increase in the property taxes due to growth in assessed values and increased collection percentage, \$343,284. Recreation revenue has increased due to the addition of Highland Horizon pool and overall increased programming.

## Assessed Values

The District has taken advantage of significant increases in the overall assessed value (AV) of taxable District property in the past few years to lower the Debt Service (IS) tax rate and in some cases, increase the Operation and Maintenance (OM) tax rate. The increase in the AV by 45% from 2003 through 2009 has helped the District lower overall tax rate by 18% in the same period. Tax rate revenue accounts for 45% of the District's total revenue. The growth slowed in the past two years but has started increasing again primarily due to the new properties added in Sendero Springs and Highland Horizons.



The overall growth in the District is due primarily to the addition of new homes.



If the District approves the current tax rate for FY2012, there will not be an issue with rollback calculations. The highest rate the District could increase operation and maintenance property taxes, without increasing the total tax rate, and avoid a possible rollback is \$.20 cents per \$100 of AV.

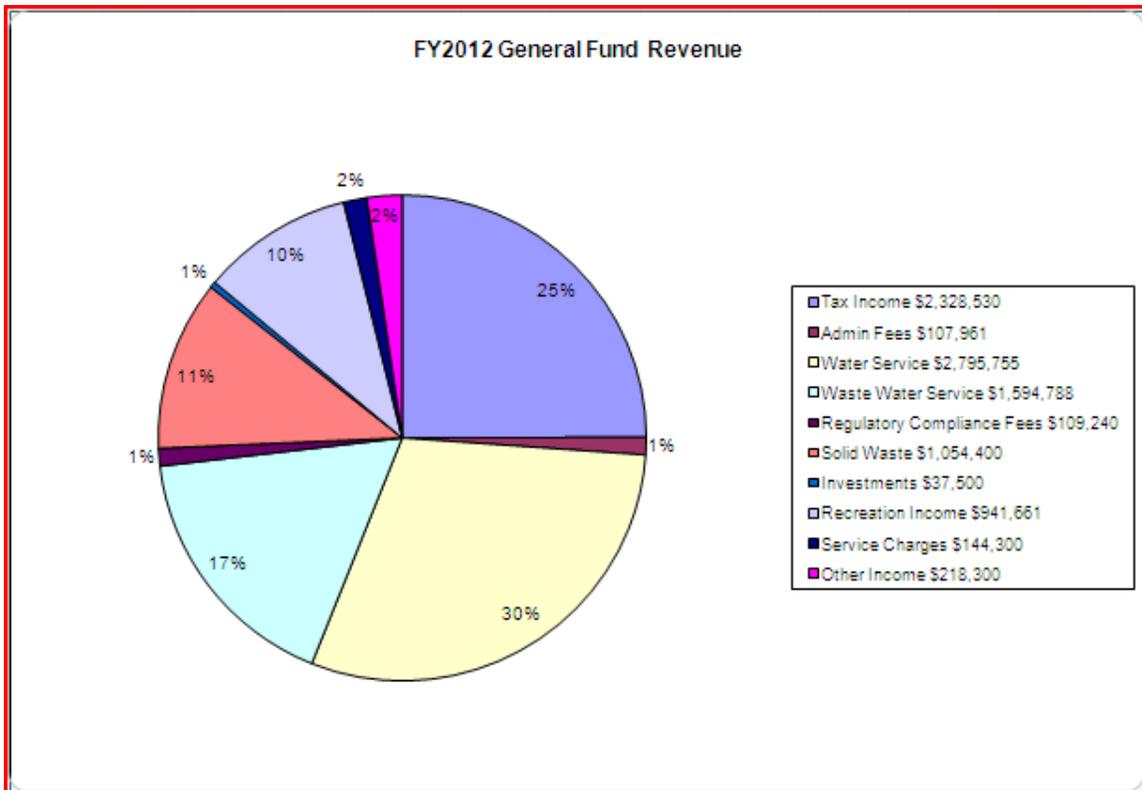
<b>Rollback Worksheet</b>		
2010 average appraised value of residence homestead	\$	198,731
2010 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$	0
2010 average taxable value of residence homestead (line 1 minus line 2)	= \$	198,731
2010 adopted M&O tax rate (per \$100 of value)	x \$	0.1900 /\$100
2010 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	= \$	377.59
Percentage increase to the M&O taxes (x 8%)	+ \$	30.21
Highest M&O tax on average residence homestead with increase (multiply line 5 by 1.08)	= \$	407.80
2011 average appraised value of residence homestead	\$	203,125
2011 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$	0
2011 average taxable value of residence homestead (line 8 minus line 9)	= \$	203,125
<b>Highest 2011 M&amp;O Tax Rate</b>		
(line 7 divided by line 10, multiply by 100)	\$	<b>0.2007 /\$100</b>
<b>2011 Debt Tax Rate</b>	+ \$	<b>0.0000 /\$100</b>
2011 Contract Tax Rate	+ \$	<b>0.0000 /\$100</b>
<b>2011 Rollback Tax Rate</b>		
(add lines 11, 12, and 13)	= \$	<b>0.2007 /\$100</b>

Brushy Creek Municipal Utility District  
Fiscal Year 2011-2012 Budget  
Overview of the General Fund (Operations)

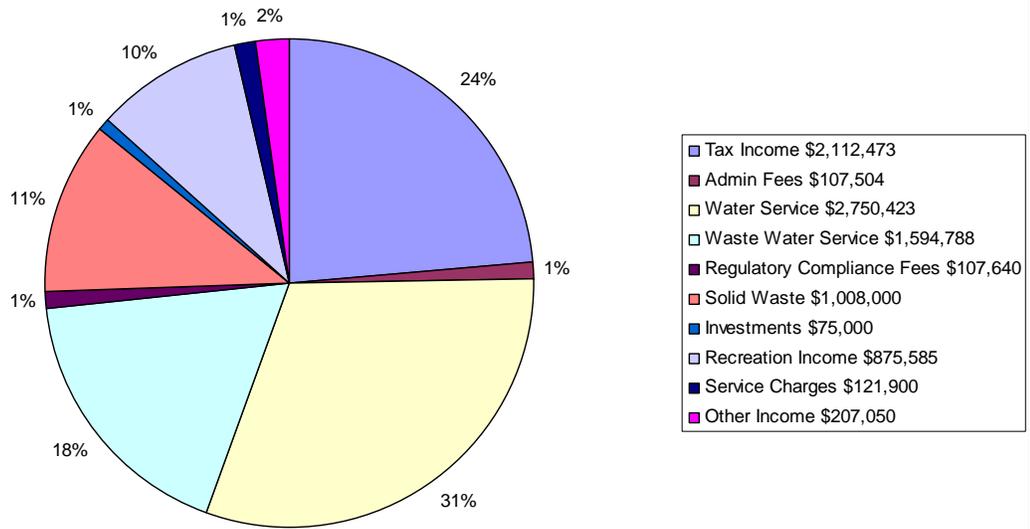
The General Fund represents the cost centers associated with the day-to-day operations of the District. This includes **Administration**, **Services** including utilities and solid waste, **Maintenance** of parks, pools and facilities, and **Recreation**.

In February 2009, the Board approved the funding plan for each of these cost centers. The expectation was that it would take several years to get the expenditures in line with the funding plan. Staff has been able to present a budget that reflects the funding strategy with no rate increases. The only rate change is in Solid Waste services, which reflects increased recycling services. Overall, the General Fund expenses for FY2012 represents a 7.23% increase over FY2011 budgeted expenses. Revenue is budgeted to increase 4.57%.

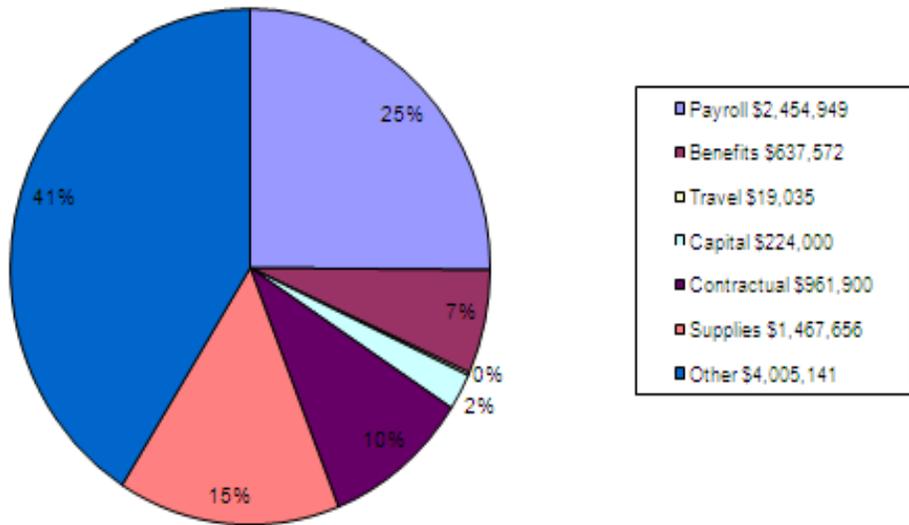
There are several significant impacts to the FY2012 operating budget. The District is a customer to the Regional Waste Water system. The west plant of this system is undergoing renovations related to permitting. The cost passed through to the District for these renovations is \$350,000. The District is also budgeting several repairs and enhancements to the parks including work at Sendero Springs pool, the tennis courts at Creekside Park, and expansion of the trail system. Due to a competitive review of electrical utilities, the District has renegotiated it rates and total electrical costs have been reduced by 30% with the exception of the Water Facility and intake which are not in a competitive market.



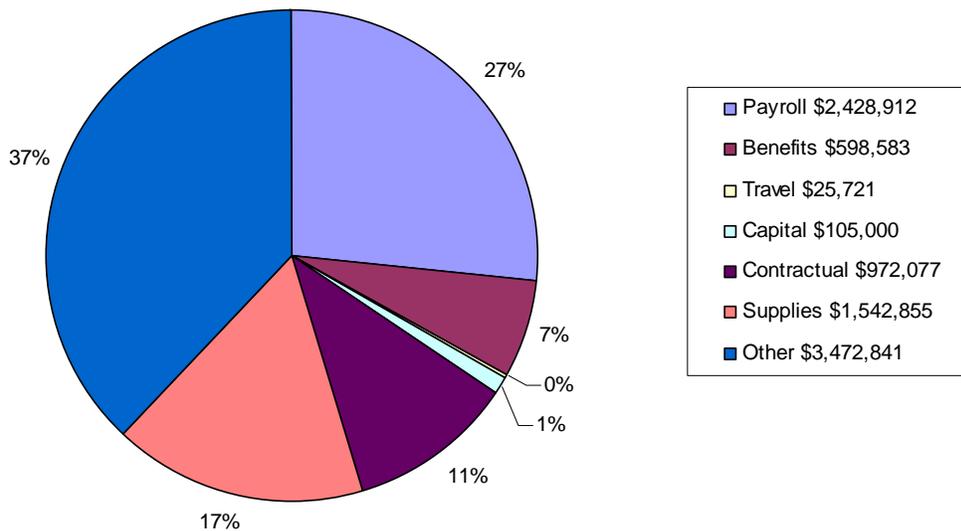
### FY2011 General Fund Revenue



### FY2012 Expenses - By Category



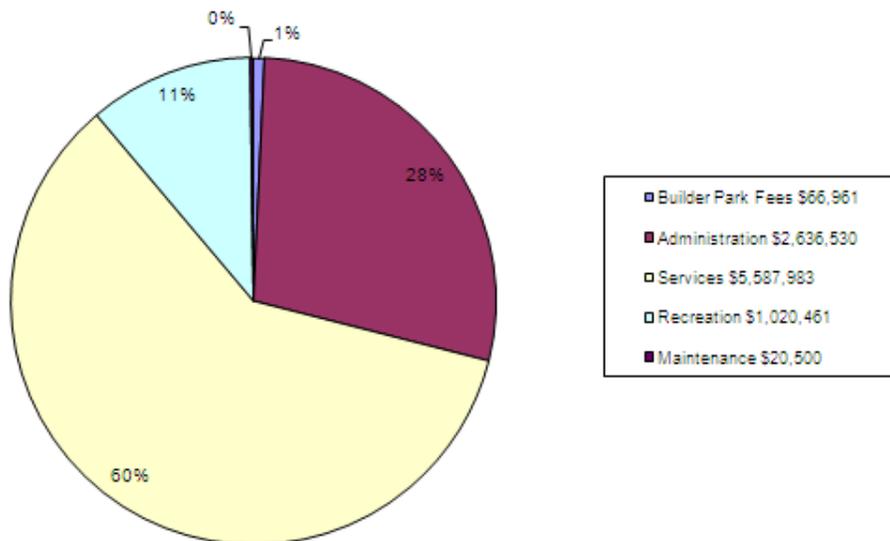
**FY2011 Expenses - By Category**



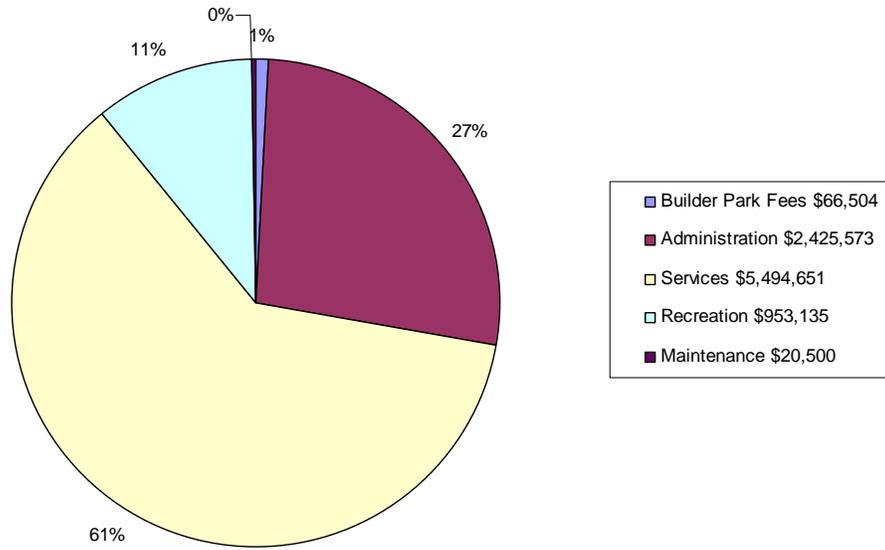
Other Expense Category includes, but not limited to, the following;

The Regional Wastewater Contract	- \$1,183,940
Solid Waste contractor	\$960,000
Utilities and Streetlights	\$585,315
Revenue Bond Payments	\$ 101,064
Board Contingency	\$485,596

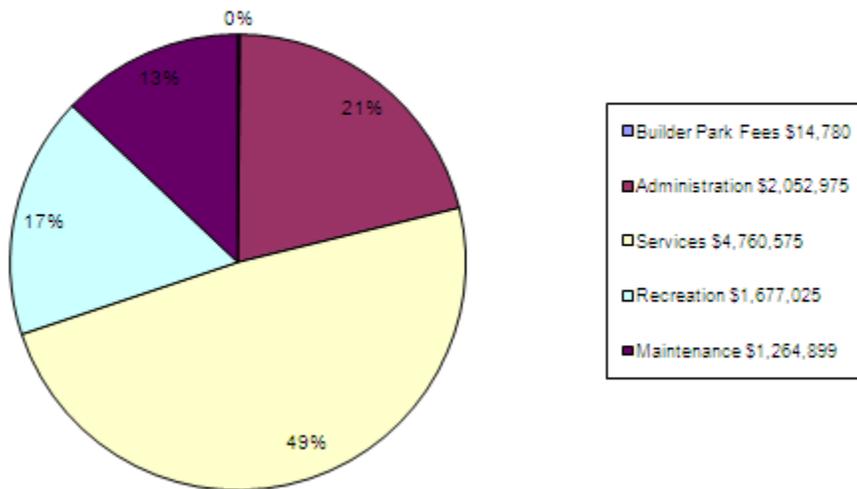
**FY2012 Budgeted Revenue by Department**



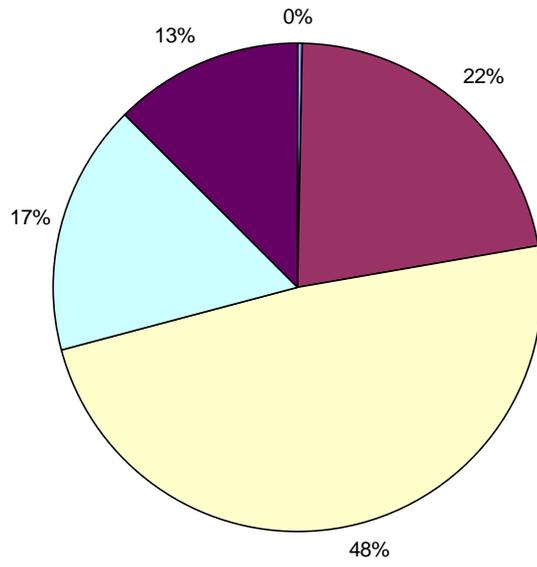
**FY2011 Budgeted Revenue by Department**



**FY2012 Expenses - By Department**



### FY2011 Expenses - By Department



- Builder Park Fees \$14,770
- Administration \$2,021,278
- Services \$4,437,706
- Recreation \$1,520,462
- Maintenance \$1,151,773

## 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. Additionally, 10% of all revenue generated by other departments is transferred to Administration to support overhead costs.

Due to growth in the assessed values (AV), the District is able to reduce the Debt Service tax rate by \$.01 and increase the Operation and Maintenance tax rate by the same, to \$.20 therefore, leaving the overall District tax rate at \$.50 per \$100 of AV.

FY2012 Budget						
Funding Administrative Cost Centers						
	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Open Records Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2012 Total</u>	<u>FY2011 Budget</u>
Non-Tax Revenue	0	319,585	0	0	319,585	321,459
Expenses	890,436	1,034,838	20,371	137,330	2,082,975	2,021,720
Net	(890,436)	(715,253)	(20,371)	(137,330)	(1,763,390)	(1,700,261)
Transfer of 10% Revenue from other Cost Centers					662,894	646,829
Transfer from Reserves					0	87,200
Net Surplus / (Deficit)					(1,100,496)	(966,232)
Required OM Tax Rate					0.09500	0.0873

### Executive Cost Center

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

Changes reflected in the FY2012 budget include the following;

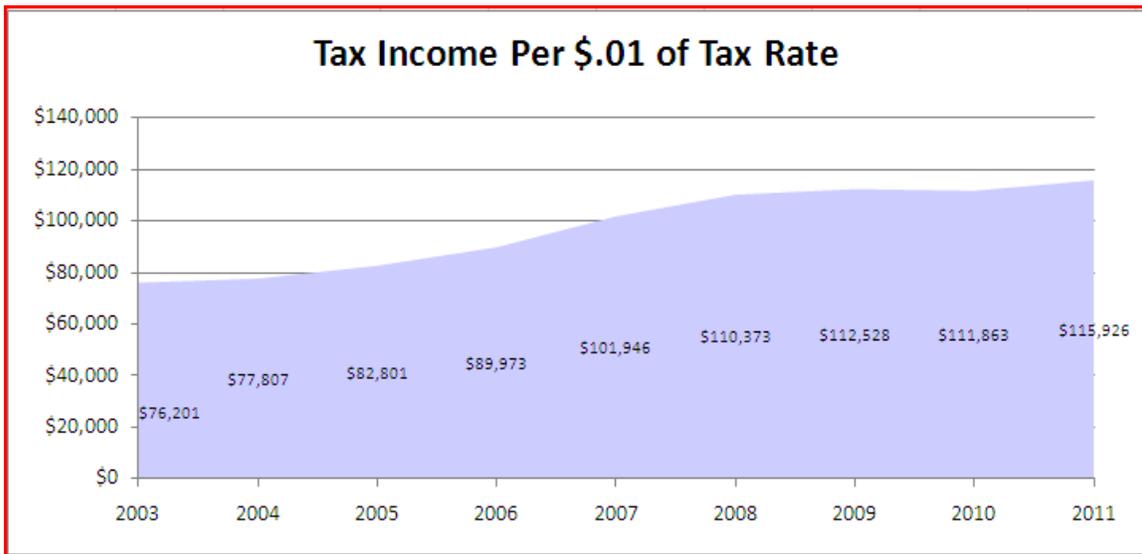
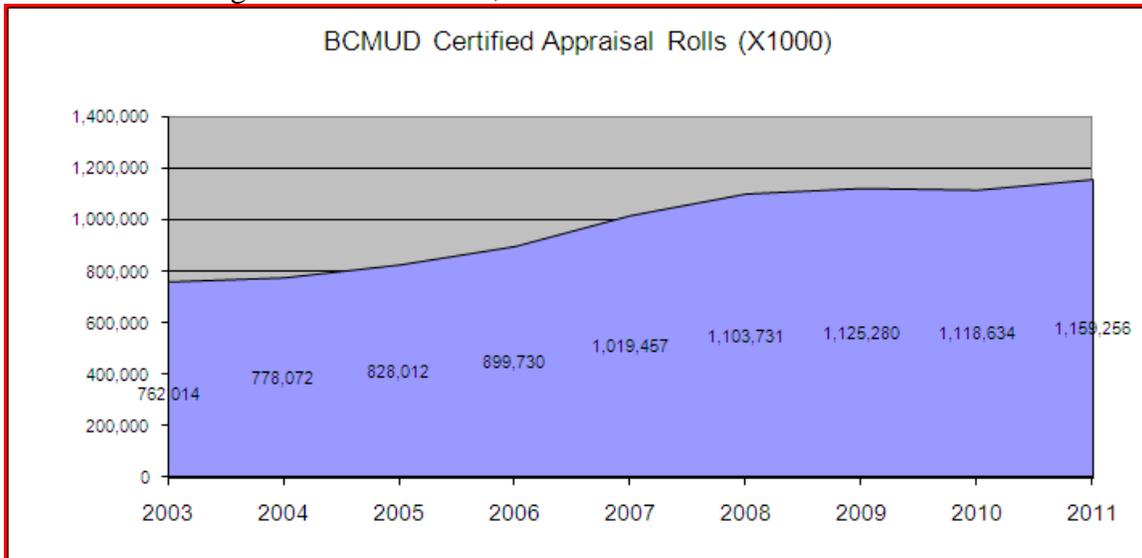
- Increased legal costs to \$165,000 from \$150,000.
- The contingency is being funded at \$485,596. Refer to the chart below for detail.
- \$15,000 is included in Community Activities for the BBQ cook-off.
- Staff is requesting a 3% pool for pay increases. This would equate to \$72,000 but the actual impact to the FY2011 budget is just \$6,000 because raises will be implemented in the last month of the fiscal year.

Brushy Creek MUD						
Board Contingency			2012			
Original Budget			453,096.00			
<u>Projects Approved</u>			<u>Original</u>	<u>Revised</u>	<u>Expended</u>	<u>Status</u>
					<u>10/1/11</u>	
Professional Development Fees - Exchange Server			2,500.00	0.00	0.00	
620 Utility Work			60,000.00			
Wet Pond Repairs			60,000.00			
Shirley McDonal Park Repairs			152,500.00			
Sewer Line Filming			175,000.00			
Available			450,000	0	0.00	
Unassigned			3,096.00			

## 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 FY2011 was \$.19 per \$100 of Assessed value (AV). The District's certified AV increased slightly. Based on the FY2011 AV, each \$.01 of tax rate generates \$115,926 in revenue. For the average homeowner in the District, each \$.01 of property tax rates equates to \$20.31 in taxes based on an average 2011 AV of \$203,125.



In February 2009, the Board approved a funding mechanism in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. For FY2012, staff request budgets for Administrative cost centers that requires a \$.09241 cent OM tax rate. This is an increase over the prior year primarily due to the increase in the Board Contingency.

Significant changes reflected in the FY2011 Budget include the following;

- Staff are recommending increasing the Operation and Maintenance Tax rate to \$.20 per \$100 of Assessed Value (AV). The total District tax rate would remain \$.50 per \$100 of AV.
- The investment interest is budgeted at 1/2% of fund values.
- Funding of \$16,000 for the staff computer lease program.
- Banking costs have increased due to increased credit card usage fees.
- Utility and streetlight costs have decreased due to the services being bid.

### **Open Records Cost Center**

This cost center was created in FY2010 to track the expenses related to staff time and legal costs for open records requests. The budget is being decreased to reflect FY2011 experience. The budgeted amounts were previously tracked in the Administrative and Executive Cost Centers.

Significant changes reflected in the FY2011 Budget include the following;

- Decreased staffing hours to reflect historical amounts from FY2011.
- Decreased legal costs comparable to FY2011 actual costs.

### **Customer Service Cost Center**

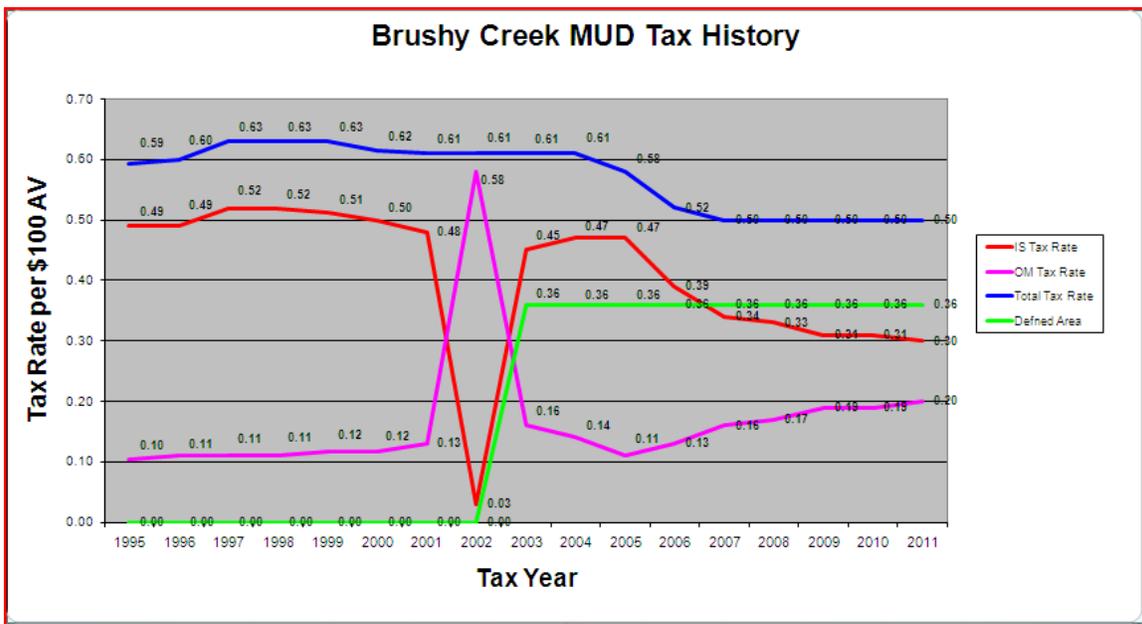
Customer Service supports the Recreation and Utility billing customers and responds to all inquiries for information or services within the District. The FY2012 budget is reduced to reflect the elimination of a maintenance position in this department.

## 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 capital improvement. However, repair and replacement projects are budgeted in Maintenance.

FY2012 Budget					
Funding Maintenance Cost Centers					
	Parks Maintenance Cost Center	Pools Maintenance Cost Center	Facility Maintenance Cost Center	FY2012 Total	FY2011 Budget
Non-Tax Revenue	20,500	0	0	20,500	20,500
Expenses	881,278	240,538	143,083	1,264,899	1,151,333
Net	(860,778)	(240,538)	(143,083)	(1,244,399)	(1,130,833)
Transfer of 10% Revenue to Administration				(2,050)	(2,050)
Net Surplus / (Deficit)				(1,246,449)	(1,132,883)
Required OM Tax Rate				0.10759	0.1023

For both Administration and Maintenance funding, the required OM tax rate is \$.20 cents per \$100 of assessed value. This is \$.01 more than in FY2011.



### Parks Maintenance Cost Center

Significant improvements and maintenance is planned for the parks in FY2011. Significant items in the budget include;

- Repairs to the Sendero Springs Pool shell and decking.
- \$12,000 for Security cameras at locations throughout the park system.
- Creekside Tennis Court repairs, \$120,000.
- Landscaping repairs at Shirley McDonald Park.

**Pools Maintenance Cost Center**

In FY2011, the District anticipates accepting the Highland Horizon pool from the developer and providing maintenance and programming. The cost of maintaining the fourth pool is included in the budget. Several repair and replacement projects for existing pools in FY2012 including the following;

- The repair of the Sendero Springs Pool shell and deck repairs, \$35,000.
- Cat Hollow pool slide replacement, \$30,000.
- Increased payroll for the fourth pool and increased programming.

**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, 901 Great Oaks, or the parks and pools are charged to those cost centers although they may be coordinated by the Facility Maintenance Coordinator.

Changes to the Facility Maintenance budget includes;

- Adding additional security cameras to the Community Center.
- Increased repairs and maintenance line item in the budget.

## Service Departments

The Services departments include utility services (water and wastewater), regulatory compliance, and solid waste services. The District's funding plan for Services is that fee and rate revenue would support

- all utility costs,
- the 10% of revenue transferred back to Administration,
- and funding of Recreation services at \$120 per District connection.

The District is incurring a one-time cost for the repairs to the West Plant of the Regional Waste Water System for \$350,000. To help offset that cost and not impact waste water rates, we are increasing our funding of the capital costs in that contract through transfers from the waste water impact fee retained earnings. We are also transferring an additional \$45,850 from utility services to Recreation to help offset the cost of some capital improvements.

FY2012 Budget							
Funding Service Cost Centers							
	Water Cost Center	Water Facility Cost Center	Waste Water Cost Center	Compliance Cost Center	Solid Waste Cost Center	FY2012 Total	FY2011 Budget
Non-Tax Revenue	2,829,555	0	1,594,788	109,240	1,054,400	5,587,983	5,494,651
Expenses	615,356	1,452,558	1,617,339	103,143	972,179	4,760,575	4,437,706
Net	2,214,199	(1,452,558)	(22,551)	6,097	82,221	827,408	1,056,945
Transfer of 10% Revenue to Administration						(558,798)	(549,465)
Transfer of \$120 per connection to Recreation						(602,760)	(587,640)
Transfer from Waste Water Impact Fee revenue and CRF Reserves ((\$162,360 from CY revenue and \$217,640 from reserves)						380,000	237,360
Transfer to Park Improvements & Capital Purchases						(45,850)	(157,200)
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 FY2012 budget reflects revenue based on current rates and average consumptions from 2005 through 2011.

Changes included in the FY2012 budget include;

- Continued replacement of up to 500 residential meters in the District that have 1 million gallons or more. This is a continuation of the replacement program begun at the end of FY2009.
- Commercial meter calibration, \$5,000.
- Funds for contract labor and materials to assist with leak detection and leak repairs.
- Funds for valve replacements
- Addition of one new staff position to assist with inventory management and equipment preventative maintenance. The cost is split with the Waste Water Cost Center.
- The funding of the Recreation programs is reflected as a transfer in this costs center of 5,023 connections at \$120.
- Funding of \$45,850 to Park Programs for capital improvements

## **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 increases due to new connections.

The cost of the regional waste water plant contract is funded in part by waste water impact fees collected from builders for new connections to the District's system. For FY2012, staff has budgeted a transfer of \$380,000 from impact fees from FY2012 impact fee revenue and impact fee reserves. The cost of the regional waste water contract has increased due to improvements to the West Plant.

Changes included in the FY2012 budget;

- Addition of one new staff position to assist with inventory management and equipment preventative maintenance. The cost is split with the Water Cost Center.
- Expansion of the preventative maintenance plan for the lift stations, \$20,000.
- Contract for grease removal from the lift stations, \$10,000.
- Continuation of the sewer monitoring engineer reviews, \$20,000.
- Pump repairs, \$10,000.
- Repairs to sewer lines identified in the 2009 sewer filming, \$40,000.

## **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. The FY2012 budget decreased due to the completion of several projects in 2011. The 2012 budget primarily reflects recurring and general maintenance.

For FY2012, the primary projects will be;

- Painting of the piping and floors at the facility, spread over several years at a cost of \$10,800 per year.
- Service work for the air compressors, \$10,000.
- Preventative maintenance including rehab of the high service pumps, meter calibration, and pond cleaning, sludge removal, \$35,000.
- A new TCEQ PWS fee, \$14,500
- A decrease in the cost of raw water from BRA. The decrease is due to the reduced debt realized by the Authority through refunding.

## **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.

Significant items included in the FY2012 budget include;

- Contract labor for cleaning of the storm water out falls and minor pond repairs.
- Equipment rental for staff to clean outfall areas.

## **Solid Waste Services Cost Center**

The District contracts with a third party vendor to provide solid waste services to the residential accounts in the District. The budget reflects the new recycling plan in which recycling subscriber customers will be charged a \$20 monthly base rate and single stream recycling will be included in this base fee. Customers that do not subscribe to the recycling service, will not see any change in rates. The revenue and expenses in the FY2012 budget reflects the growing number of customers that are recycling.

## Parks and Recreation Departments

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

The Parks and Recreation department operates in a deficit. The Department funds 61% of its operating expenses including Facility Maintenance. This deficit is funded by revenue from the Services department at a level equivalent to \$120 per 5,023 District water connections. Utility Services is also transferring an additional \$45,850 for capital improvements.

The most significant impact to the Recreation budget is the addition of the Highland Horizon pool, the District's fourth pool.

<b>FY2012 Budget</b>						
<b>Funding Parks and Recreation Cost Centers</b>						
	<u>Parks Programs Cost Center</u>	<u>Pool Programs Cost Center</u>	<u>Community Center Cost Center</u>	<u>Builders Park Fee</u>	<u>FY2012 Total</u>	<u>FY2011 Budget</u>
Non-Tax Revenue	41,775	211,920	766,766	66,961	1,087,422	953,135
Expenses	228,640	372,367	1,076,018	14,780	1,691,805	1,532,462
Net	(186,865)	(160,447)	(309,252)	52,181	(604,383)	(579,327)
Transfer to Park Fee Capital Reserve					(52,181)	
Transfer of 10% Revenue to Administration					(102,046)	(95,314)
Net Surplus / (Deficit)					(758,610)	(674,641)
Funding of \$120 per connection from Utility Services					602,760	587,640
Park Improvements Funded by Utilities					45,850	87,000
Transfer from Reserves for Park Improvements					110,000	0
Net Surplus (Deficit)					(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 FY2011 includes the following;

- Revenue projections have been increased for Camps for all programming, rentals, and memberships.
- The replacement of cardio equipment through a lease program,

## 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.

The Park Programs budget for FY2012 includes;

- \$160,000 budgeted for an extension of the Sendero Springs Trail into Section 6.
- Portable generator and wireless speaker system for park events.

## Pool 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 Pool is open year-round and in FY2011, the District added the Highland Horizons pool as a second year-round pool.

The 2012 budget includes increases in revenues and expenses related to the addition of a fourth pool. We expect further increases in revenue due to expanded programming, both internal and through contractors.

Included in the FY2012 budget for Pool Programs;

- Revenue and expenses, including payroll, for Highland Horizons Pool.
- Transfer of some payroll for the Aquatics Coordinator and Lifeguards to Pool Maintenance.
- Travel and fees for the lifeguard competitions.

FY2012 Proposed Budget						
Funding Parks and Recreation (exclusive of Capital)						
	RECREATIONAL ACTIVITIES				Total	
	Community Center	Facility Mntnc	Parks Programs	Pool Programs		
Revenue	760,766	0	41,775	211,920	1,014,461	61.11%
Expenses	1,076,018	143,083	68,640	372,367	1,660,108	
Net	(315,252)	(143,083)	(26,865)	(160,447)	(645,647)	
% of Gross Services	5.67%	2.57%	0.48%	2.89%	11.62%	

## Builders Park Fee (BPF)

Builder's park fee revenue is used to purchase capital improvements for the District's parks. The park fees collected from Sendero Springs is dedicated to the debt related to the purchase of the Sendero Springs Pool.

The FY2012 budget is based on the sale of 90 LUEs. Funds collected from sales of LUEs in Sendero Springs are used to fund the debt related to the purchase of the Sendero Springs Pool (refer to the Debt Fund summary). Funds collected from the rest of the District are being transferred to the Park Fee fund balance.

Brushy Creek Municipal Utility District  
 Fiscal Year 2011-2012 Budget  
 Overview of the Debt Service Fund

At the beginning of the 2011-2012 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$51.390 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds. The District also has outstanding obligation to Highland Resources for the purchase of the Sendero Springs Pool.

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 \$44,245,000 at the beginning of FY2011-2012.

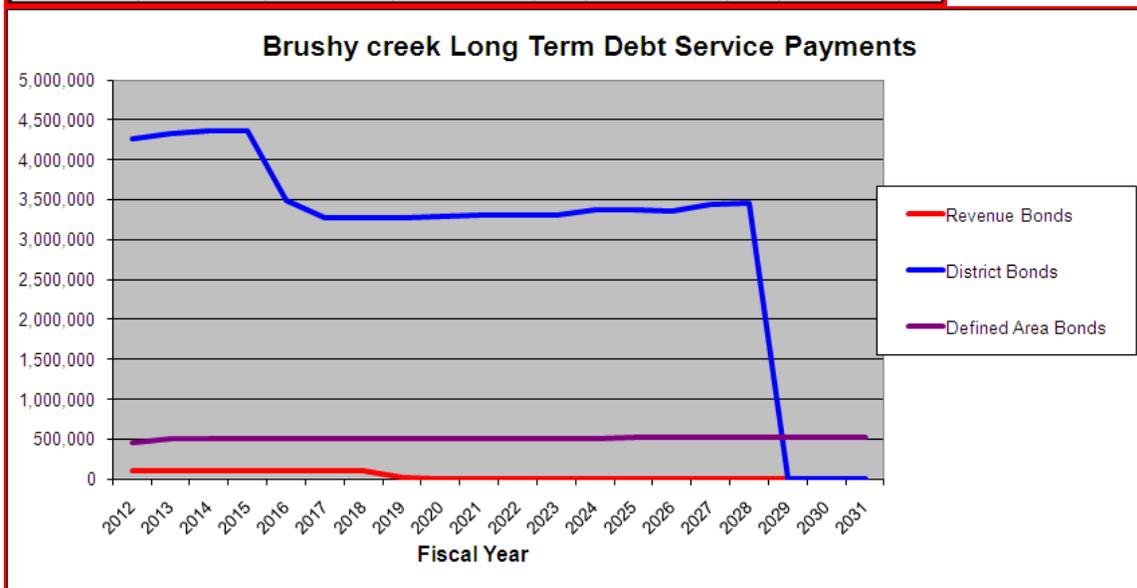
<b>Brushy Creek Municipal Utility District</b>				
<b>Bond Debt - Outstanding</b>				
<b>At the start of Fiscal Year 2011-2012</b>				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 2010 (Refunding)	17,190,000	105,000	17,085,000	
Series 2004	3,285,000	315,000	2,970,000	
Series 2005	9,500,000	500,000	9,000,000	
Series 2007 (Refunding)	7,840,000	95,000	7,745,000	
Series 2009 (Refunding)	7,975,000	530,000	7,445,000	
TOTAL	<u>45,790,000</u>	<u>1,545,000</u>	<u>44,245,000</u>	

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. There have been three bond issues to date totaling \$6,755,000, of which \$6,560,000 will be outstanding as of 9-30-2011.

<b>Brushy Creek Municipal Utility District - Defined Area</b>				
<b>Bond Debt - Outstanding</b>				
<b>At the start of Fiscal Year 2011-2012</b>				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 2008	2,020,000	150,000	1,870,000	
Series 2009	2,365,000	45,000	2,320,000	
Series 2011	2,370,000	0	2,370,000	
TOTAL	6,755,000	195,000	6,560,000	

The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2011-2012 will be \$585,000. The revenue bond debt payments are funded by water utility revenue.

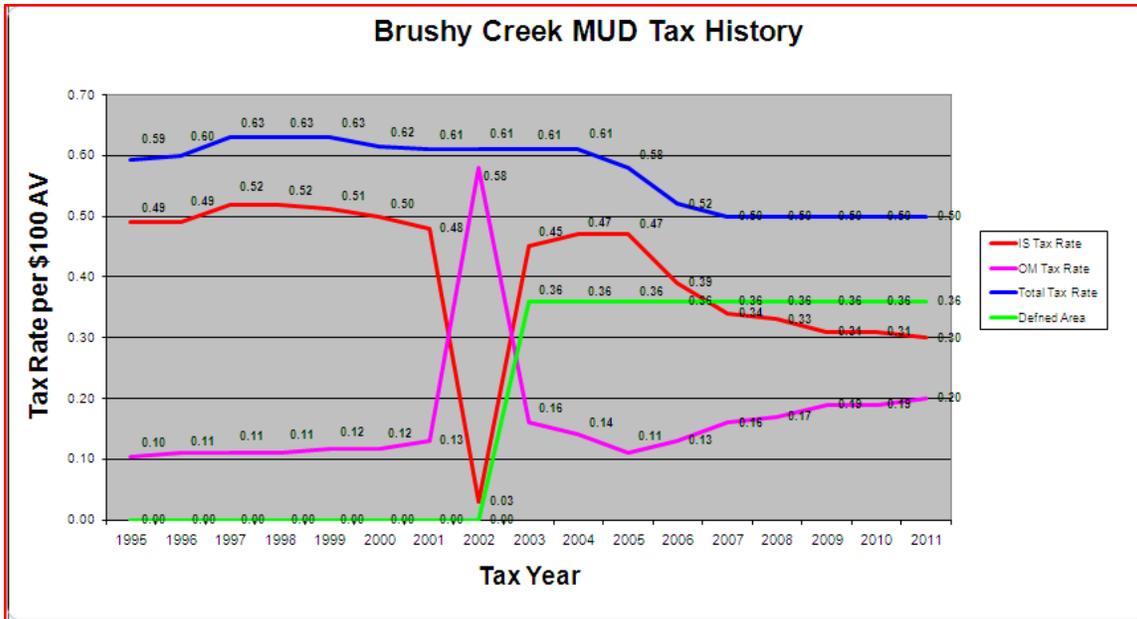
<b>Brushy Creek Municipal Utility District</b>				
<b>Revenue Bond Debt - Outstanding</b>				
<b>At the start of Fiscal Year 2011-2012</b>				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 2002	1,500,000	915,000	585,000	
TOTAL	1,500,000	915,000	585,000	



The debt to Highland Resources for the purchase of the Sendero Springs Pool was incurred at the start of FY 2004-2005 for a total principal amount of \$1,131,594. The debt payments were in two forms. Principal of \$633,816 is to be repaid as a simple loan with annual principal payments of \$126,763 plus interest. This part of the debt was paid in full in FY2009. Principal amount of \$497,778 is to be repaid using the Builders Park fee revenue from the Sendero Springs development.

Brushy Creek Municipal Utility District				
Non-Bond Debt - Outstanding				
At the start of Fiscal Year 2011-2012 (Estimated)				
Name of Issue	Original Principal	Amount Retired	Amount Outstanding	
Sendero Pool - Simple Loan	633,816	633,816	0	
Sendero Pool - Builder Fees	497,778	472,778	25,000	
TOTAL	1,131,594	1,106,594	25,000	

The debt payments for the Sendero Springs Pool purchase is budgeted in the Builders Park Fee cost center.



## **Debt Service Obligations Fiscal Year 2011-2012**

The required bond debt service payments for fiscal year 2011-2012 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	\$ 70,000	\$ 31,063	\$ 101,063
Non-Revenue Defined Area Bonds	\$ 105,000	\$ 315,580	\$ 420,580
Non-Revenue District Bonds	<u>\$2,560,000</u>	<u>\$1,707,672</u>	<u>\$4,267,672</u>
Total	<u>\$2,735,000</u>	<u>\$2,054,315</u>	<u>\$4,789,315</u>

### **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. In FY2011, the I&S tax rate for the District was \$.31 per \$100 of Assessed Value (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 is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long Term Water Project (Bond Series 2003 and 2005).

#### 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 FY2011, the IS tax rate for the Defined Area was \$.36 per \$100 of AV.

#### Fund Balance

The District also transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$7.4 million at the end of FY2011 plus an additional \$1,175,000 for the Defined Area.

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

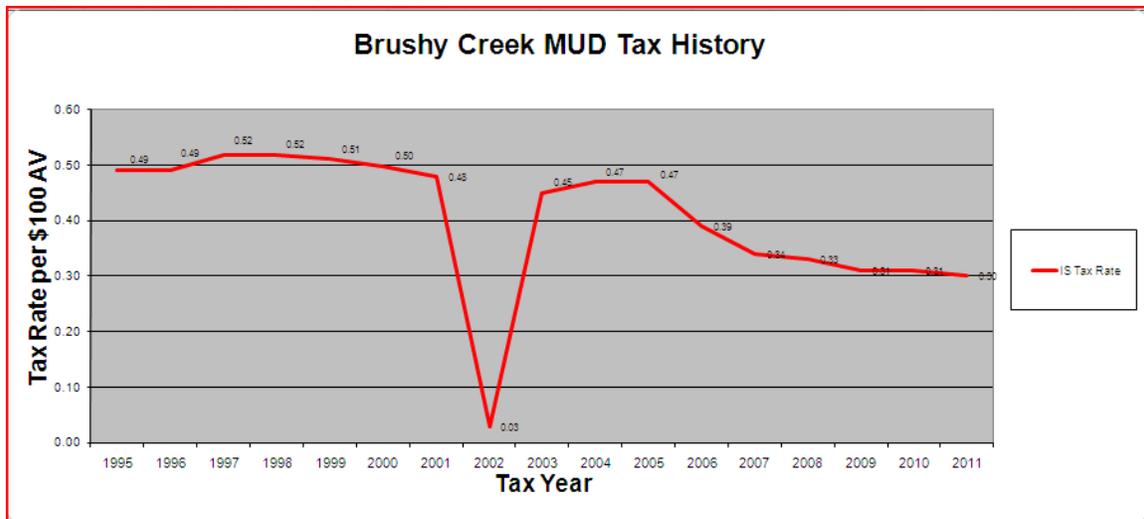
## FY2012 Proposed Budget

The chart on the next page reflects the summary budget for the Debt Service Fund for FY2011-2012. The detail budget can be found following this summary.

Staff is recommending reducing the IS tax rate for the District in FY2012 by \$.01 to \$.30 per \$100 of AV. This will generate \$3,475,000 in tax revenue. The District's assessed value for FY2012 has slightly increased, allowing a reduction in the debt service tax rate.

Additional revenue includes interest revenue budgeted at an estimated .5% earnings on the fund balance (\$27,000), water impact fees (\$188,550) and \$617,000 from the fund balance that will contribute to the FY2012 debt service and related expenses.

The amount transferred from the Fund Balance represents approximately 8.3% of the overall available debt service fund.



Brushy Creek Municipal Utility District  
Fiscal Year 2011-2012 Budget  
Overview of the Capital Fund

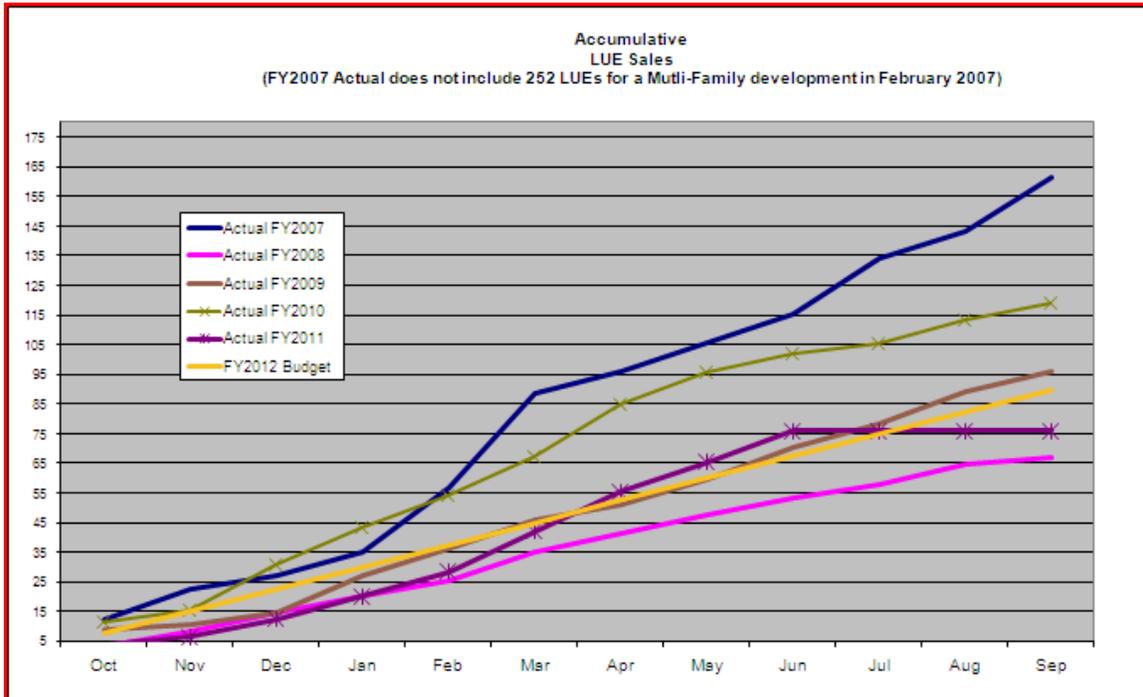
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being installed. The standard 5/8 residential water meter represents one LUE.

The current Builders Fee for one LUE is \$5,364.30. This fee is recorded as follows;

<u>Fee Amount</u>	<u>Purpose</u>	<u>Fund</u>	<u>Department</u>
\$2,095	Water CRF	Capital	Capital
\$1,804	Waste Water CRF	Capital	Capital
\$755.30	Parks Fee	General	Builders Park Fee
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration
\$220	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$100	Deposit	Recorded as a liability to be refunded when resident terminates service	

The Parks Fee increases each April 1 by 3%.

The level of revenue generated by the builder's fee is tied very closely to the housing market. The chart below reflects the historical sale of LUEs.



The two Capital Fund revenues include the Water Capital Recovery Fee and the Waste Water Capital Recovery Fee. Park fees are tracked in the General Fund.

### **Capital Fund Expenditures**

#### **Water Capital Recovery Fee (CRF)**

The revenue received from the water impact fee is transferred to the Debt Service fund to contribute to the debt payments for the long term water project.

#### **Waste Water Capital Recovery Fee (CRF)**

The revenue received from the waste water impact fee is transferred to the Operating fund to contribute toward the cost of the regional waste water contract cost if current year revenues do not cover all current year expenses.

#### **Fund Balance**

The retained earnings from the Water impact fees is projected to be more than \$250,000 at the start of FY2012. The Wastewater impact fee retained earnings is projected to be more than \$1 million at the start of FY2012.

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

Builder's park fee revenue is used to purchase capital improvements for the District's parks. The park fees collected from Sendero Springs is dedicated to the financial obligation related to the purchase of the Sendero Springs Pool. This revenue is regarded as General Fund revenue. The Builder Park fund balance is projected to be \$510,000 at the start of FY2012.

### **FY2012 Proposed Budget**

Staff is budgeting revenue based on the sale of 90 LUEs. All of the Water and Waste Water impact fee revenue is being transferred to other Funds.

Revenue collected from the sale of Water impact fees is transferred to Debt Service for debt payments related to the long term water project. In the FY2012 budget, this amount is \$188,550. Revenue collected from the sale of Waste Water impact fees is transferred to the Waste Water cost center to cover a portion of the capital charges related to the Regional Waste Water contract. In FY2012 this is proposed to be \$162,360. We are proposing to transfer an additional \$213,640 from Waste Water Impact fee retained earnings for a total contribution to the Capital charges of \$380,000.

The Sendero Springs park fees are being used to pay debt service on the Sendero Springs pool purchase. The remaining debt at the start of FY2012 is expected to be less than \$25,000. Any park fees collected from other areas of the District will be transferred to Park Fee reserve balance.

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Executive

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
	TOTAL REVENUE	0	0	0	
	<b>EXPENSES</b>				
5010	Salary	36,000	3,600	36,000	
	TOTAL Payroll	36,000	3,600	36,000	
5020	FICA / Medicare	3,060	276	3,240	
5040	Workers Compensation	0	321	0	
5050	Unemployment Insurance	0	183	0	
	TOTAL Benefits	3,060	779	3,240	
	TOTAL Travel	5,000	214	5,000	\$1,000 per Director
5900	CAPITAL	0	0	0	
6010	Contractual-Legal	150,000	79,930	165,000	Rate Increase approved in 2011
6025	Contractual/Auditing	38,000	31,500	38,000	Financial & Arbitrage Audit
6045	Contractual/Website	0	1,500	0	
6055	Security	82,000	36,866	82,000	Wilco Sheriff Contract
6080	Contractual/Contract Labor	20,000	41,100	34,500	Investment Advisor, Mgmt Support
	TOTAL Contractual	290,000	190,901	319,500	Election Services
6110	General Office Supplies	1,000	842	1,600	
6115	Materials & Supplies	1,000	228	400	
6140	Computer Supplies	0	104	100	
6150	Business Meals	2,500	2,107	2,500	Includes Committee dinner
	TOTAL Supplies	4,500	3,282	4,600	
6222	Express Mail/Parcel	100	19	160	
6310	Fees/Dues/Subscription Expense	976	550	975	AWDB, CASE, GFOAT
6314	Professional Development Fees	1,105	495	1,105	AWDB, CASE, PFIA
6322	Printing Expense	2,800	1,790	1,200	
6324	Advertising	400	0	400	Town Hall Meetings
6327	Program Meals	2,500	0	2,500	Employee Holiday Meal and 4 Brown
6405	Longevity Awards	5,410	0	5,410	
	Contingency	345,875	33,245	453,096	Refer to Board Contingency Report
6416	Professional Liability Insurance	252	50	250	Directors Bond Insurance
6450	Community Activities	24,500	9,231	24,500	Egg Hunt \$1500
6459	Principal - 2009 Refunding	0	0	0	4th July \$1500
6460	Principal - 2005 Bond	0	0	0	HMF \$5,000
6461	Fiscal Agent Fees	0	0	0	Cook Off \$15,000
6462	Principal & Interest - 1996 Issue	0	0	0	Youth Services \$1500
	TOTAL Other Expenses	383,918	45,438	489,596	
	TOTAL EXPENSES	722,478	244,214	857,936	
	Transfer From	82,200	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(640,278)	(244,214)	(857,936)	

**Brushy Creek MUD**  
Board Contingency

2012

Original Budget 453,096.00

<b><u>Projects Approved</u></b>	<b><u>Original</u></b>	<b><u>Revised</u></b>	<b><u>Expended 10/1/11</u></b>	<b>Status</b>
Professional Development Fees - Exchange Server	2,500.00	0.00	0.00	
620 Utility Work	60,000.00			
Wet Pond Repairs	60,000.00			
Oak Wilt Suppression	50,000.00			
Shirley McDonal Park Repairs	100,000.00			
Sewer Line Filming	175,000.00			
<b>Available</b>	<u>447,500</u>	<u>0</u>	<u>0.00</u>	
<b>Unassigned</b>	5,596.00			

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Administration

Object Code	Account	FY2011	FY2011 March (50%)	Fiscal Year 2012	
		Budget	Total	Total	
4101	Property Tax Income	2,104,114	2,103,375	2,316,945	Based on \$1,170,174,269 @99% and \$.19
4102	Delinquent Property Tax Income	8,359	3,718	11,585	Based on .5% Collection
4220	New Connection Fees	7,200	3,120	7,200	Based on 90 new LUEs
4401	Service Charges	25,300	12,359	25,300	
4403	Late Charges	95,600	62,604	118,000	
4405	Interest Income	75,000	15,628	37,500	Based on 1/2% earnings
4500	Other Income	0	6,051	0	
4501	Rental Income	110,000	60,730	120,000	Cell tower leases and rental house
	<b>TOTAL REVENUE</b>	<b>2,425,573</b>	<b>2,267,585</b>	<b>2,636,530</b>	
	<b>EXPENSES</b>				
5010	Salary	485,408	251,381	517,724	
5011	Merit Salary	1,268	0	1,294	
5012	Overtime	10,512	6,194	8,844	
	<b>TOTAL Payroll</b>	<b>497,188</b>	<b>257,576</b>	<b>527,862</b>	
5020	FICA / Medicare	51,492	14,341	52,132	
5030	Health	68,739	13,159	90,904	
5031	Vision Insurance	0	312	0	
5032	Dental	0	1,571	0	
5034	Life	0	303	0	
5035	Disability Insurance	0	868	0	
5040	Workers Compensation	0	8,464	0	
5050	Unemployment Insurance	0	(3,716)	0	
5070	Retirement	0	12,048	0	
	<b>TOTAL Benefits</b>	<b>120,231</b>	<b>47,350</b>	<b>143,036</b>	
5201	Airfare	1,800	0	0	
5202	Lodging	4,200	27	600	AWDB, GFOAT, PFIA
5204	Cab Fare / local transportation	100	0	50	
5205	Parking	200	0	100	
5206	Travel Meals	700	0	550	
5207	Mileage	1,500	57	1,500	
	<b>TOTAL Travel</b>	<b>8,500</b>	<b>83</b>	<b>2,800</b>	
5900	<b>CAPITAL</b>	<b>18,000</b>	<b>3,913</b>	<b>16,000</b>	Computer leases
6030	Contractual/ Trainers- Instructors	1,600	0	1,600	Employee Workshops
6040	Contractual/Network maint/dev.	2,500	0	7,500	Back up IT support
6045	Contractual/Website	4,000	3,029	4,000	Web Updates thru Qsend
6060	Appraisal Fees	2,000	400	1,000	
6065	Depository Contract	30,000	23,231	44,000	Banking and Credit Card fees
6070	Maintenance Contracts	0	7	18,300	MIP, UMS, Microix, Qsend
6080	Contractual/Contract Labor	30,000	36,331	6,000	Temporary Employees
	<b>TOTAL Contractual</b>	<b>70,100</b>	<b>62,998</b>	<b>82,400</b>	
6105	Minor Equipment	3,000	1,901	1,600	
6110	General Office Supplies	5,000	3,149	5,000	
6115	Materials & Supplies	3,000	1,498	3,000	
6130	Furniture	1,000	0	2,000	Replacement office chairs
6135	Major Equipment	0	3,820	4,000	Replacement IT Equipment
6140	Computer Supplies	6,000	538	6,000	Misc Equipment
6145	Software	0	2,972	0	
6148	Copier/Laser Printer Supplies	2,500	492	1,600	
6150	Business Meals	600	247	600	
6180	T-Shirts/Pins/Etc.	200	50	200	
	<b>TOTAL Supplies</b>	<b>21,300</b>	<b>14,666</b>	<b>24,000</b>	
6210	Rent Expense	0	1,368	1,500	Expenses for rental house
6216	Equipment Rent Expense	25,000	6,419	11,300	Copier, Postage machine
6220	Postage Expense	6,000	2,771	6,300	
6222	Express Mail/Parcel	600	98	800	
6224	Shipping	600	91	0	
6300	Phone/ Cable / Connectivity Exp	12,800	8,823	16,000	
6304	Pager / Cell Phone	2,000	1,513	1,800	
6310	Fees/Dues/Subscription Expense	4,400	4,445	4,400	GFOAT, Planner, Background Checks
6314	Professional Development Fees	3,800	365	5,500	TML, MIP, GFOAT, HR Conf, Excel
6320	Repair/Mtc/Warranty Expense	8,600	6,971	4,000	
6322	Printing Expense	9,000	3,260	8,000	
6325	Recruiting Expense	1,200	1,134	1,200	
6400	Utilities Expense	12,400	4,076	7,340	
6416	Professional Liability Insurance	67,580	31,735	68,000	
6425	Bad Debt Expense	0	4,479	4,000	
6430	Streetlights	128,000	59,618	98,600	
	<b>TOTAL Other Expenses</b>	<b>281,980</b>	<b>137,165</b>	<b>238,740</b>	
	<b>TOTAL EXPENSES</b>	<b>1,017,299</b>	<b>523,752</b>	<b>1,034,838</b>	
	Transfer From	646,829	313,128	662,894	
	Transfer To	0	0	0	
	<b>REVENUE IN EXCESS OF</b>	<b>2,055,103</b>	<b>2,056,961</b>	<b>2,264,586</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Open Records

Object Code	Account	FY2011 Budget	FY2011 March (50% Total)	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
	TOTAL REVENUE	0	22	0	
	<b>EXPENSES</b>				
5010	Salary	64,252	2,026	6,448	Reduced based on actual time
5011	Merit Salary	161	0	16	
5012	Overtime	248	0	0	
	TOTAL Payroll	64,662	2,026	6,464	
5020	FICA / Medicare	6,388	153	640	
5030	Health	5,564	54	388	
	TOTAL Benefits	11,952	707	1,027	
5207	Mileage	60	0	60	
	TOTAL Travel	60	0	60	
5900	CAPITAL	0	0	0	
6011	Contractual Legal - Open Records	25,000	4,712	10,000	Records Destruction
6070	Maintenance Contracts	0	15	0	
6080	Contractual/Contract Labor	1,200	0	1,200	
	TOTAL Contractual	26,200	4,727	11,200	
6110	General Office Supplies	800	11	800	
6115	Materials & Supplies	100	0	100	
	TOTAL Supplies	900	11	900	
6222	Express Mail/Parcel	100	25	100	
6300	Phone/ Cable / Connectivity Exp	0	58	120	
6314	Professional Development Fees	200	0	200	
6320	Repair/Mtc/Warranty Expense	0	15	0	
6400	Utilities Expense	84	262	300	
	TOTAL Other Expenses	384	359	720	
	<b>TOTAL EXPENSES</b>	<b>104,157</b>	<b>7,830</b>	<b>20,371</b>	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	<b>REVENUE IN EXCESS OF</b>	<b>(104,157)</b>	<b>(7,808)</b>	<b>(20,371)</b>	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Customer Service

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
	TOTAL REVENUE	0	0	0	
	<b>EXPENSES</b>				
5010	Salary	136,112	62,826	104,576	Mgmt Position was eliminated
5011	Merit Salary	347	0	261	
5012	Overtime	2,576	106	600	
	TOTAL Payroll	139,035	62,931	105,438	
5020	FICA / Medicare	13,732	4,806	9,260	
5030	Health	19,644	4,488	17,632	
5031	Vision Insurance	0	53	0	
5032	Dental	0	221	0	
5034	Life	0	76	0	
5035	Disability Insurance	0	188	0	
5040	Workers Compensation	0	1,234	0	
5050	Unemployment Insurance	0	254	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	3,413	0	
	TOTAL Benefits	33,376	14,732	26,892	
5207	Mileage	50	0	50	
	TOTAL Travel	50	0	50	
5900	CAPITAL	0	0	0	
6030	Contractual/ Trainers- Instructors	1,600	0	2,000	
6070	Maintenance Contracts	0	71	0	
	TOTAL Contractual	1,600	71	2,000	
6105	Minor Equipment	400	391	400	
6110	General Office Supplies	400	971	800	
6180	T-Shirts/Pins/Etc.	100	20	100	
	TOTAL Supplies	900	1,382	1,650	
6300	Phone/ Cable / Connectivity Exp	0	58	100	
6310	Fees/Dues/Subsription Expense	400	121	150	
6314	Professional Development Fees	0	0	500	Excel
6320	Repair/Mtc/Warranty Expense	0	253	300	
6322	Printing Expense	600	17	50	
6324	Advertising	0	0	0	
6325	Recruiting Expense	200	0	200	
	TOTAL Other Expenses	1,200	448	1,300	
	TOTAL EXPENSES	176,161	79,565	137,330	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(176,161)	(79,565)	(137,330)	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Water

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
<b>REVENUE</b>					
4110	Plan Review Income	2,300	0	2,300	
4112	Inspection Fees	31,500	10,338	31,500	
4201	Water Service	2,625,963	1,251,446	2,671,295	Based on 6 year average
4211	Water Connection	19,800	7,020	19,800	
4240	Raw Water Sales	104,660	50,017	104,660	Wilco and Chisholm
	<b>TOTAL REVENUE</b>	<b>2,784,223</b>	<b>1,318,822</b>	<b>2,829,555</b>	
<b>EXPENSES</b>					
5010	Salary	164,572	75,220	172,940	One new staff for inventory and PM
5011	Merit Salary	425	0	432	
5012	Overtime	5,372	3,145	4,580	
	<b>TOTAL Payroll</b>	<b>170,369</b>	<b>78,365</b>	<b>177,952</b>	
5020	FICA / Medicare	16,824	6,347	17,576	
5030	Health	36,852	7,590	41,012	
5031	Vision Insurance	0	161	0	
5032	Dental	0	986	0	
5034	Life	0	174	0	
5035	Disability Insurance	0	473	0	
5040	Workers Compensation	0	1,484	0	
5050	Unemployment Insurance	0	60	0	
5070	Retirement	0	4,830	0	
	<b>TOTAL Benefits</b>	<b>53,676</b>	<b>22,105</b>	<b>58,587</b>	
5202	Lodging	500	0	500	TWUA Meeting
5207	Mileage	1,000	249	500	
	<b>TOTAL Travel</b>	<b>1,500</b>	<b>249</b>	<b>1,500</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6070	Maintenance Contracts	1,600	250	1,600	901 Janitorial
6078	Plumbing Inspections	25,200	12,265	25,200	Based on 90 LUEs
6079	Engineering Fees	40,000	0	28,800	Engineering support
6080	Contractual/Contract Labor	5,000	23,079	10,000	Assist w/ leaks and hydrant testing
	<b>TOTAL Contractual</b>	<b>71,800</b>	<b>35,594</b>	<b>65,600</b>	
6105	Minor Equipment	4,000	312	4,000	
6110	General Office Supplies	800	748	1,600	
6115	Materials & Supplies	5,000	8,084	16,000	Increase for leak repairs and inventory
6120	Chemicals	1,000	0	0	
6122	Uniforms	1,500	687	1,500	
6124	Fuel / Oil	15,000	5,556	15,000	
6135	Major Equipment	8,000	2,784	10,500	AED for 901, equip for leak repairs
6140	Computer Supplies	400	0	0	
6145	Software	10,000	0	0	
6154	Water Meters	100,000	21,900	100,000	Meter Replacement Program
6156	Pipes and Components	12,000	14,248	16,000	Leak repairs and valve replacements
6160	Training Materials	2,600	0	2,600	
6180	T-Shirts/Pins/Etc.	0	0	150	
	<b>TOTAL Supplies</b>	<b>160,300</b>	<b>54,318</b>	<b>167,350</b>	
6213	District Vehicle Repairs	5,200	2,881	5,500	
6216	Equipment Rent Expense	3,000	2,032	3,000	GPS Tracking
6220	Postage Expense	9,000	4,064	10,000	
6250	Solid Waste Service	2,000	0	0	
6300	Phone/ Cable / Connectivity Exp	3,000	1,615	3,000	
6304	Pager / Cell Phone	3,600	1,788	3,000	
6305	Utility Bill Expenses	0	3,689	8,000	
6310	Fees/Dues/Subscription Expense	1,000	211	1,000	Background checks
6311	TCEQ Regulatory Fees	0	2,033	0	
6314	Professional Development Fees	800	161	1,000	
6320	Repair/Mtc/Warranty Expense	4,000	2,497	4,000	
6322	Printing Expense	3,000	505	3,000	
6325	Recruiting Expense	2,000	80	1,000	
6400	Utilities Expense	2,000	1,427	2,972	
6425	Bad Debt Expense	0	641	0	
6467	Principal - TWDB Revenue Bond	65,000	0	70,000	
6477	Interest - TWDB Revenue Bond	34,216	17,108	31,064	
	<b>TOTAL Other Expenses</b>	<b>137,816</b>	<b>40,732</b>	<b>146,867</b>	
	<b>TOTAL EXPENSES</b>	<b>595,461</b>	<b>231,363</b>	<b>617,856</b>	
	Transfer From	0	0	0	\$45,450 to Park Programs
	Transfer To	941,062	425,653	931,566	10% of Revenue to Admin \$120 per 5023 connections to Recreation
	<b>REVENUE IN EXCESS OF</b>	<b>1,247,700</b>	<b>661,805</b>	<b>1,280,134</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Water Facility

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
	TOTAL REVENUE	0	0	0	
	<b>EXPENSES</b>				
5010	Salary	178,544	83,512	196,032	
5011	Merit Salary	460	0	490	
5012	Overtime	5,372	1,667	6,592	
	TOTAL Payroll	184,375	85,178	203,114	
5020	FICA / Medicare	18,208	6,000	20,060	
5030	Health	38,648	10,568	47,284	
5031	Vision Insurance	0	263	0	
5032	Dental	0	1,484	0	
5034	Life	0	170	0	
5035	Disability Insurance	0	439	0	
5040	Workers Compensation	0	1,594	0	
5070	Retirement	0	5,531	0	
	TOTAL Benefits	56,856	26,049	67,344	
5202	Lodging	500	0	500	
5207	Mileage	600	0	600	
	TOTAL Travel	1,100	0	1,100	
5900	<b>CAPITAL</b>	0	6,680	0	
6040	Contractual/Network maint/dev.	14,400	7,384	14,400	SCADA Support
6070	Maintenance Contracts	10,000	105	10,000	Service on Compressors and HVAC
6079	Engineering Fees	70,000	14,770	10,000	Misc Support
6080	Contractual/Contract Labor	40,000	18,741	21,000	Pond cleaning, meter calibration, Painting
	TOTAL Contractual	134,400	41,000	55,400	
6105	Minor Equipment	4,000	0	5,000	Meter Feed Pumps, Water Softner
6110	General Office Supplies	1,000	187	1,000	
6115	Materials & Supplies	3,000	2,975	3,000	
6120	Chemicals	198,900	78,251	200,000	
6121	Lab Supplies	9,000	6,238	9,000	
6122	Uniforms	2,000	621	1,500	
6124	Fuel / Oil	3,000	2,234	4,000	
6140	Computer Supplies	3,000	0	0	
6145	Software	5,000	0	0	
6148	Copier/Laser Printer Supplies	760	0	0	
6150	Business Meals	1,000	187	500	
6153	Water Purchases	578,098	154,673	482,200	BRA costs decreased due to debt over recovery
6155	Building Materials	2,500	905	2,000	
6156	Pipes and Components	5,000	1,620	5,000	
	TOTAL Supplies	816,258	247,891	713,200	
6212	Building Maintenance	5,000	2,032	5,000	A/C Service
6213	District Vehicle Repairs	2,500	5,219	2,500	
6216	Equipment Rent Expense	1,200	1,037	2,000	
6220	Postage Expense	0	71	200	
6300	Phone/ Cable / Connectivity Exp	2,500	1,193	2,500	
6304	Pager / Cell Phone	3,500	1,329	3,000	
6310	Fees/Dues/Subscription Expense	500	200	500	
6311	TCEQ Regulatory Fees	14,500	12,290	30,000	Increased due to new fee
6314	Professional Development Fees	2,500	292	700	
6320	Repair/Mtc/Warranty Expense	30,000	13,282	30,000	Sludge Removal
6400	Utilities Expense	336,790	133,012	336,000	
	TOTAL Other Expenses	398,990	169,956	412,400	
	<b>TOTAL EXPENSES</b>	<b>1,591,979</b>	<b>576,754</b>	<b>1,452,558</b>	
	Transfer From	0	(0)	0	
	Transfer To	0	0	0	
	<b>REVENUE IN EXCESS OF</b>	<b>(1,591,979)</b>	<b>(576,754)</b>	<b>(1,452,558)</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Waste Water

Object		FY2011		Fiscal	
Code	Account	FY2011	March (50%)	Year 2012	
	REVENUE	Budget	Total	Total	
4203	WW Service	1,589,388	790,480	1,589,388	Based on current WW Billing
4213	WW Connections	5,400	4,440	5,400	
	<b>TOTAL REVENUE</b>	<b>1,594,788</b>	<b>794,920</b>	<b>1,594,788</b>	
	<b>EXPENSES</b>				
5010	Salary	138,220	65,505	172,940	One new staff for inventory and PM
5011	Merit Salary	356	0	432	
5012	Overtime	4,104	2,481	4,580	
	<b>TOTAL Payroll</b>	<b>142,680</b>	<b>67,986</b>	<b>177,952</b>	
5020	FICA / Medicare	14,088	4,961	17,576	
5030	Health	28,836	7,855	41,012	
5031	Vision Insurance	0	153	0	
5032	Dental	0	807	0	
5034	Life	0	137	0	
5035	Disability Insurance	0	363	0	
5040	Workers Compensation	0	1,244	0	
5070	Retirement	0	4,129	0	
	<b>TOTAL Benefits</b>	<b>42,924</b>	<b>19,648</b>	<b>58,587</b>	
5202	Lodging	0	0	500	
5206	Travel Meals	0	0	250	
5207	Mileage	400	0	400	
	<b>TOTAL Travel</b>	<b>400</b>	<b>0</b>	<b>1,150</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6040	Contractual/Network maint/dev.	0	400	0	
6070	Maintenance Contracts	11,600	60	11,600	Grease removal from lift stations
6078	Plumbing Inspections	0	0	0	Generator maintenance
6079	Engineering Fees	15,000	8,414	20,000	Review sewer films, Misc Support
6080	Contractual/Contract Labor	16,000	5,518	20,000	Cleaning and improvements to lift stations
	<b>TOTAL Contractual</b>	<b>42,600</b>	<b>14,391</b>	<b>51,600</b>	
6105	Minor Equipment	3,600	2,386	3,600	
6110	General Office Supplies	600	96	600	
6115	Materials & Supplies	8,000	1,312	8,000	
6120	Chemicals	12,000	3,443	10,000	
6121	Lab Supplies	2,000	0	500	
6122	Uniforms	1,500	383	1,500	
6124	Fuel / Oil	2,500	1,360	2,500	
6135	Major Equipment	10,000	0	10,000	Pump replacements
6156	Pipes and Components	2,000	388	2,000	
6160	Training Materials	0	0	1,000	
6180	T-Shirts/Pins/Etc.	0	0	500	
	<b>TOTAL Supplies</b>	<b>42,200</b>	<b>9,368</b>	<b>40,350</b>	
6213	District Vehicle Repairs	0	1,206	1,000	
6216	Equipment Rent Expense	2,000	898	1,500	
6220	Postage Expense	9,000	4,064	8,000	Utility bills
6300	Phone/ Cable / Connectivity Exp	1,000	1,177	2,000	
6304	Pager / Cell Phone	1,000	526	1,000	
6305	Utility Bill Expenses	8,000	3,689	8,000	
6310	Fees/Dues/Subscription Expense	660	209	660	
6312	WW Capacity Charges	898,164	519,418	1,183,940	Includes Reg Plant, Line filming, and West plant upgrade
6314	Professional Development Fees	1,600	1,618	1,600	
6320	Repair/Mtc/Warranty Expense	16,000	60	56,000	Pump Repairs
6325	Recruiting Expense	0	80	0	
6400	Utilities Expense	32,000	15,898	24,000	
	<b>TOTAL Other Expenses</b>	<b>969,424</b>	<b>548,841</b>	<b>1,287,700</b>	
	<b>TOTAL EXPENSES</b>	<b>1,240,228</b>	<b>660,235</b>	<b>1,617,339</b>	
	Transfer From	237,360	0	380,000	From Waste Water Capital Rec Fees
	Transfer To	241,679	79,492	159,479	10% Revenue to Admin
	<b>REVENUE IN EXCESS OF</b>	<b>350,241</b>	<b>55,192</b>	<b>197,971</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Regulatory Compliance

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
<b>REVENUE</b>					
4301	Regulatory Compliance Fee	107,640	53,072	109,240	
	<b>TOTAL REVENUE</b>	<b>107,640</b>	<b>53,072</b>	<b>109,240</b>	
<b>EXPENSES</b>					
5010	Salary	48,540	22,557	51,960	
5011	Merit Salary	210	0	130	
5012	Overtime	1,740	903	1,788	
	<b>TOTAL Payroll</b>	<b>50,490</b>	<b>23,461</b>	<b>53,877</b>	
5020	FICA / Medicare	4,980	1,701	5,320	
5030	Health	11,392	3,081	10,996	
5031	Vision Insurance	0	56	0	
5032	Dental	0	298	0	
5034	Life	0	53	0	
5035	Disability Insurance	0	143	0	
5040	Workers Compensation	0	435	0	
5070	Retirement	0	1,522	0	
	<b>TOTAL Benefits</b>	<b>16,372</b>	<b>7,289</b>	<b>16,316</b>	
5202	Lodging	1,000	0	400	Water Smart Meeting
5206	Travel Meals	400	0	250	
5207	Mileage	400	0	400	
	<b>TOTAL Travel</b>	<b>1,800</b>	<b>0</b>	<b>1,050</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6070	Maintenance Contracts	400	7	400	
6080	Contractual/Contract Labor	5,000	0	15,000	Storm Water outfall cleaning, Pond repairs
	<b>TOTAL Contractual</b>	<b>5,400</b>	<b>7</b>	<b>15,400</b>	
6105	Minor Equipment	200	0	200	
6115	Materials & Supplies	400	2,502	2,000	
6122	Uniforms	500	50	200	
6124	Fuel / Oil	2,400	356	1,600	
6135	Major Equipment	1,500	1,500	0	
6140	Computer Supplies	200	0	0	
6145	Software	1,000	0	0	
6160	Training Materials	1,200	0	3,000	Educational Material
	<b>TOTAL Supplies</b>	<b>7,400</b>	<b>4,408</b>	<b>7,000</b>	
6213	District Vehicle Repairs	200	24	400	
6216	Equipment Rent Expense	0	0	3,000	Small dozer for pond clean ups
6220	Postage Expense	1,400	550	1,400	
6300	Phone/ Cable / Connectivity Exp	0	131	260	
6304	Pager / Cell Phone	1,200	232	520	
6305	Utility Bill Expenses	1,000	1,173	2,200	
6310	Fees/Dues/Subscription Expense	300	0	300	
6311	TCEQ Regulatory Fees	0	100	0	
6314	Professional Development Fees	800	111	800	
6320	Repair/Mtc/Warranty Expense	0	7	0	
6322	Printing Expense	200	220	220	
6400	Utilities Expense	400	131	400	
	<b>TOTAL Other Expenses</b>	<b>5,500</b>	<b>2,681</b>	<b>9,500</b>	
	<b>TOTAL EXPENSES</b>	<b>86,962</b>	<b>37,845</b>	<b>103,143</b>	
	Transfer From	0	0	0	
	Transfer To	10,764	5,307	10,924	
	<b>REVENUE IN EXCESS OF</b>	<b>9,914</b>	<b>9,920</b>	<b>(4,827)</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Solid Waste

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
4230	Solid Waste Services	1,008,000	519,952	1,054,400	Increase cost of recycling
	<b>TOTAL REVENUE</b>	<b>1,008,000</b>	<b>519,952</b>	<b>1,054,400</b>	
	<b>EXPENSES</b>				
5010	Salary	3,660	1,587	1,732	
5011	Merit Salary	10	0	0	
5012	Overtime	160	14	0	
	<b>TOTAL Payroll</b>	<b>3,830</b>	<b>1,602</b>	<b>1,732</b>	
5020	FICA / Medicare	380	106	172	
5030	Health	707	253	476	
5031	Vision Insurance	0	5	0	
5032	Dental	0	31	0	
5034	Life	0	3	0	
5035	Disability Insurance	0	10	0	
5040	Workers Compensation	0	34	0	
5070	Retirement	0	103	0	
	<b>TOTAL Benefits</b>	<b>1,087</b>	<b>546</b>	<b>647</b>	
	<b>TOTAL Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6115	Materials & Supplies	0	1,271	0	
	<b>TOTAL Supplies</b>	<b>0</b>	<b>1,271</b>	<b>0</b>	
6220	Postage Expense	4,400	2,770	5,400	
6250	Solid Waste Service	909,360	466,760	960,000	Increased recycling
6305	Utility Bill Expenses	4,400	2,255	4,400	
	<b>TOTAL Other Expenses</b>	<b>918,160</b>	<b>471,785</b>	<b>969,800</b>	
	<b>TOTAL EXPENSES</b>	<b>923,076</b>	<b>475,204</b>	<b>972,179</b>	
	Transfer From	0	0	0	
	Transfer To	100,800	51,995	105,440	
	<b>REVENUE IN EXCESS OF</b>	<b>(15,876)</b>	<b>(7,248)</b>	<b>(23,219)</b>	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Community Center

Object		FY2011	FY2011	Fiscal	
Code	Account	FY2011	March (50%)	Year 2012	
	REVENUE	Budget	Total	Total	
4401	Service Charges	1,000	480	1,000	
4402	Donations	0	39	0	
4500	Other Income	1,000	1,011	1,000	
4501	Rental Income	66,950	29,295	64,000	
4505	Program Revenue (80/20)	84,089	32,767	82,973	
4510	Programming Events Income	12,150	7,056	19,053	
4515	Camp Income	98,125	6,263	109,900	
4519	New Memberships	10,000	10,727	15,000	
4520	Memberships	300,000	190,682	308,000	
4522	Day Passes	14,280	10,630	18,750	
4523	Fitness Revenue	140,000	86,416	146,090	
4525	Child Programs / Child Play	1,000	525	1,000	
	<b>TOTAL REVENUE</b>	<b>728,594</b>	<b>375,890</b>	<b>766,766</b>	
	<b>EXPENSES</b>				
5010	Salary	567,980	236,264	579,112	
5011	Merit Salary	1,391	0	1,448	
5012	Overtime	2,600	333	2,564	
	<b>TOTAL Payroll</b>	<b>571,971</b>	<b>236,596</b>	<b>583,124</b>	
5020	FICA / Medicare	56,588	17,650	57,700	
5030	Health	70,806	13,199	71,800	
5031	Vision Insurance	0	331	0	
5032	Dental	0	1,467	0	
5034	Life	0	281	0	
5035	Disability Insurance	0	769	0	
5040	Workers Compensation	0	4,891	0	
5050	Unemployment Insurance	0	3,840	0	
5060	Other Benefits	0	934	0	
5070	Retirement	0	13,320	0	
	<b>TOTAL Benefits</b>	<b>127,394</b>	<b>56,684</b>	<b>129,500</b>	
5201	Airfare	0	393	0	
5202	Lodging	1,765	1,508	0	
5203	Lodging Tax	0	68	0	
5204	Cab Fare / local transportation	0	204	0	
5205	Parking	0	175	0	
5206	Travel Meals	171	484	0	
5207	Mileage	1,650	531	2,325	
	<b>TOTAL Travel</b>	<b>3,586</b>	<b>3,362</b>	<b>2,325</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	Replacement Cardio Equipment
6050	Contractual/Publications Layout	1,800	3,340	0	
6055	Security	300	1,302	2,600	For rentals
6065	Depository Contract	31,200	16,200	32,500	
6070	Maintenance Contracts	2,200	1,075	2,200	
6080	Contractual/Contract Labor	0	75	0	
	<b>TOTAL Contractual</b>	<b>35,500</b>	<b>21,993</b>	<b>37,300</b>	
6105	Minor Equipment	1,850	386	1,316	
6110	General Office Supplies	8,400	1,069	5,400	
6115	Materials & Supplies	9,750	3,260	7,500	
6122	Uniforms	2,965	1,506	3,000	
6124	Fuel / Oil	0	345	400	
6135	Major Equipment	0	375	0	
6140	Computer Supplies	0	1,164	0	
6145	Software	500	0	0	
6148	Copier/Laser Printer Supplies	1,600	0	0	
	Recreation Program Expenses	66,705	13,545	70,219	
	Recreation Fitness Expenses	98,120	50,709	98,120	
6150	Business Meals	0	94	350	
6160	Training Materials	320	882	1,600	
6180	T-Shirts/Pins/Etc.	0	110	0	
	<b>TOTAL Supplies</b>	<b>190,210</b>	<b>73,447</b>	<b>187,905</b>	
6216	Equipment Rent Expense	14,316	7,045	15,000	Existing fitness Equip Lease \$15K
6220	Postage Expense	2,320	1,167	2,800	Catalogue
6300	Phone/ Cable / Connectivity Exp	11,500	4,545	11,500	
6304	Pager / Cell Phone	1,200	432	960	
6310	Fees/Dues/Subscription Expense	8,175	2,201	8,000	Background checks
6314	Professional Development Fees	3,610	643	2,325	TRAPS, NRPA, ACA
6320	Repair/Mtc/Warranty Expense	4,500	2,579	4,500	Repairs on Fitness Equipment, goals
6322	Printing Expense	7,540	96	7,160	Catalogue
6324	Advertising	2,260	61	400	
6325	Recruiting Expense	750	0	1,000	
6400	Utilities Expense	86,628	43,280	76,219	
	<b>TOTAL Other Expenses</b>	<b>142,799</b>	<b>62,049</b>	<b>129,864</b>	
	<b>TOTAL EXPENSES</b>	<b>1,071,460</b>	<b>454,130</b>	<b>1,076,018</b>	
	Transfer From	414,100	207,000	385,928	From Utility LUE fees
	Transfer To	72,859	37,589	76,677	10% Rev to Admin
	<b>REVENUE IN EXCESS OF</b>	<b>(1,625)</b>	<b>91,172</b>	<b>(0)</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Park Programs

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
<b>REVENUE</b>					
4402	Donations	1,500	0	0	
4501	Rental Income	0	1,415	3,000	
4505	Program Revenue (80/20)	20,035	8,269	16,000	
4510	Programming Events Income	0	0	700	
4515	Camp Income	4,725	0	2,700	
4521	Season Passes	0	1,726	0	
4523	Fitness Revenue	14,450	1,918	19,375	
	<b>TOTAL REVENUE</b>	<b>40,710</b>	<b>13,328</b>	<b>41,775</b>	
<b>EXPENSES</b>					
5010	Salary	42,832	23,876	31,420	
5011	Merit Salary	107	0	79	
5012	Overtime	100	17	200	
	<b>TOTAL Payroll</b>	<b>43,039</b>	<b>23,893</b>	<b>31,699</b>	
5020	FICA / Medicare	4,256	1,731	3,140	
5030	Health	4,672	1,129	3,500	
5031	Vision Insurance	0	24	0	
5032	Dental	0	157	0	
5034	Life	0	26	0	
5035	Disability Insurance	0	73	0	
5040	Workers Compensation	0	490	0	
5050	Unemployment Insurance	0	0	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	1,130	0	
	<b>TOTAL Benefits</b>	<b>8,928</b>	<b>4,759</b>	<b>6,640</b>	
	<b>TOTAL Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5900	<b>CAPITAL</b>	<b>81,000</b>	<b>10,660</b>	<b>160,000</b>	Sendero Trail Expansion
	<b>TOTAL Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6135	Major Equipment	4,000	2,387	3,076	Portable Generator for Bounce Castle
6140	Computer Supplies	0	0	0	Wireless Speaker and Microphone
	Recreation Program Expenses	5,900	1,558	8,550	
	Recreation Fitness Expenses	23,263	8,322	18,675	
	<b>TOTAL Supplies</b>	<b>33,163</b>	<b>12,267</b>	<b>30,301</b>	
	<b>TOTAL Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL EXPENSES</b>	<b>166,131</b>	<b>51,580</b>	<b>228,640</b>	
	Transfer From	129,492	27,246	191,042	From Utility LUE fees, \$45,850 from utilities, \$110,000 from reserves
	Transfer To	4,071	1,333	4,178	10% Rev to Admin
	<b>REVENUE IN EXCESS OF</b>	<b>0</b>	<b>(12,339)</b>	<b>(0)</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Pool Programs

Object Code	Account	FY2011 FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
<b>REVENUE</b>					
4402	Donations	0	395	0	
4501	Rental Income	7,100	6,769	9,800	
4505	Program Revenue (80/20)	32,200	34,164	68,120	
4510	Programming Events Income	45,431	3,610	36,000	
4521	Season Passes	77,000	9,768	77,000	
4522	Day Passes	19,000	571	21,000	
4523	Fitness Revenue	3,100	0	0	
	<b>TOTAL REVENUE</b>	<b>183,831</b>	<b>55,278</b>	<b>211,920</b>	
<b>EXPENSES</b>					
5010	Salary	191,464	41,993	245,516	Increased due to HH pool
5011	Merit Salary	427	0	614	
5012	Overtime	660	428	616	
	<b>TOTAL Payroll</b>	<b>192,551</b>	<b>42,421</b>	<b>246,745</b>	
5020	FICA / Medicare	19,716	3,212	25,132	
5030	Health	8,708	458	10,340	
5031	Vision Insurance	0	11	0	
5032	Dental	0	54	0	
5034	Life	0	9	0	
5035	Disability Insurance	0	29	0	
5040	Workers Compensation	0	1,697	0	
5050	Unemployment Insurance	0	733	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	1,659	0	
	<b>TOTAL Benefits</b>	<b>28,424</b>	<b>7,862</b>	<b>35,472</b>	
	<b>TOTAL Travel</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	
5900	<b>CAPITAL</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6105	Minor Equipment	900	587	1,200	Lesson and Aerobic Equip
6110	General Office Supplies	400	120	400	
6115	Materials & Supplies	3,546	1,789	5,000	Increased due to HH Pool
6122	Uniforms	2,000	371	2,200	
6124	Fuel / Oil	952	0	1,200	
6135	Major Equipment	0	3,021	0	
	Recreation Program Expenses	39,622	25,777	65,500	
6160	Training Materials	500	0	500	
6180	T-Shirts/Pins/Etc.	150	97	0	
	<b>TOTAL Supplies</b>	<b>48,070</b>	<b>31,760</b>	<b>77,950</b>	
6213	District Vehicle Repairs	300	0	0	
6300	Phone/ Cable / Connectivity Exp	2,600	1,262	3,600	Increased for HH pool
6304	Pager / Cell Phone	840	237	600	
6310	Fees/Dues/Subscription Expense	3,510	116	3,600	Background checks
6314	Professional Development Fees	800	40	1,200	Includes Lifeguard Comp
6320	Repair/Mtc/Warranty Expense	1,000	105	0	
6322	Printing Expense	400	0	600	
6324	Advertising	0	122	300	
6325	Recruiting Expense	0	0	1,000	
	<b>TOTAL Other Expenses</b>	<b>9,450</b>	<b>1,883</b>	<b>10,900</b>	
	<b>TOTAL EXPENSES</b>	<b>284,496</b>	<b>83,926</b>	<b>372,367</b>	
	Transfer From	119,048	59,524	181,640	From Utility LUE fees
	Transfer To	18,383	5,528	21,193	10% Rev to Admin
	<b>REVENUE IN EXCESS OF</b>	<b>0</b>	<b>25,348</b>	<b>(0)</b>	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Builder Park Fee

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
4130	Builders Fees	66,504	27,928	66,961	
	<b>TOTAL REVENUE</b>	66,504	27,928	66,961	
	<b>EXPENSES</b>				
	TOTAL Payroll	0	0	0	
	TOTAL Benefits	0	0	0	
	TOTAL Travel	0	0	0	
5900	<b>CAPITAL</b>	0	0	0	
	TOTAL Contractual	0	0	0	
	TOTAL Supplies	0	0	0	
6478	Sendero Springs Pool Debt	14,770	8,433	14,780	
	<b>TOTAL Other Expenses</b>	14,770	8,433	14,780	
	<b>TOTAL EXPENSES</b>	14,770	8,433	14,780	
	Transfer From	0	0	0	
	Transfer To	51,734	0	52,181	Transfer to reserves
	<b>REVENUE IN EXCESS OF</b>	0	19,495	0	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Parks & Grounds Maintenance

Object		FY2011		Fiscal	
Code	Account	FY2011	March (50%)	Year 2012	
	REVENUE	Budget	Total	Total	
4500	Other Income	20,500	0	20,500	Wilco Payments for Median &
4501	Rental Income	0	0	0	Great Oaks
	<b>TOTAL REVENUE</b>	<b>20,500</b>	<b>0</b>	<b>20,500</b>	
	<b>EXPENSES</b>				
5010	Salary	230,820	103,260	214,724	
5011	Merit Salary	606	0	537	
5012	Overtime	11,460	4,747	10,300	
	<b>TOTAL Payroll</b>	<b>242,886</b>	<b>108,006</b>	<b>225,561</b>	
5020	FICA / Medicare	23,988	7,943	22,280	
5030	Health	52,584	13,126	47,064	
5031	Vision Insurance	0	284	0	
5032	Dental	0	1,491	0	
5034	Life	0	247	0	
5035	Disability Insurance	0	646	0	
5040	Workers Compensation	0	1,914	0	
5050	Unemployment Insurance	0	189	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	7,011	0	
	<b>TOTAL Benefits</b>	<b>76,572</b>	<b>32,850</b>	<b>69,343</b>	
5202	Lodging	1,000	0	500	
5205	Parking	100	0	100	
5206	Travel Meals	600	0	300	
5207	Mileage	650	0	600	
	<b>TOTAL Travel</b>	<b>2,350</b>	<b>0</b>	<b>1,500</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	Security Cameras
6070	Maintenance Contracts	215,400	96,945	215,400	Landscaping and Cave Maintenance
6080	Contractual/Contract Labor	45,000	11,158	45,000	Tree Trimming and Irrigation
	<b>TOTAL Contractual</b>	<b>260,400</b>	<b>108,103</b>	<b>260,400</b>	repairs
6105	Minor Equipment	5,000	4,807	10,000	Playground equipment, landscaping
6110	General Office Supplies	1,200	550	1,200	equipment
6115	Materials & Supplies	78,150	35,847	78,150	Tree Replacement, plants, kiddie cushion
6120	Chemicals	12,500	498	1,000	Pest treatment
6121	Lab Supplies	0	0	0	
6122	Uniforms	3,000	991	1,800	
6124	Fuel / Oil	6,100	5,000	10,000	
6130	Furniture	0	0	0	
6135	Major Equipment	26,000	2,839	26,000	Benches, tables, pits, drinking fountains
6140	Computer Supplies	800	0	0	
6150	Business Meals	0	311	0	
6156	Pipes and Components	6,000	668	3,000	Irrigation Equipment
6160	Training Materials	700	0	0	
6180	T-Shirts/Pins/Etc.	400	0	400	For clean ups
	<b>TOTAL Supplies</b>	<b>139,850</b>	<b>51,511</b>	<b>131,550</b>	
6213	District Vehicle Repairs	7,000	2,888	5,000	
6215	Facility Rent Expense	0	0	0	
6216	Equipment Rent Expense	18,000	3,855	11,400	Includes HMF Fence, GPS Tracking
6220	Postage Expense	0	41	0	& Cook Off Generator
6250	Solid Waste Service	2,000	0	0	
6300	Phone/ Cable / Connectivity Exp	800	547	1,000	
6304	Pager / Cell Phone	2,800	993	2,000	
6310	Fees/Dues/Subscription Expense	3,300	556	600	
6314	Professional Development Fees	2,335	50	2,240	
6315	Lab Fees	0	0	0	Creekside Tennis Court Repair
6320	Repair/Mtc/Warranty Expense	1,000	(2,985)	153,000	Shirley McDonald landscaping
6322	Printing Expense	5,500	144	1,000	Trail and Park Signs
6324	Advertising	500	0	0	
6325	Recruiting Expense	0	0	500	
6327	Program Meals	0	0	0	
6400	Utilities Expense	5,000	3,560	4,184	
	<b>TOTAL Other Expenses</b>	<b>48,235</b>	<b>9,651</b>	<b>180,924</b>	
	<b>TOTAL EXPENSES</b>	<b>770,292</b>	<b>310,121</b>	<b>881,278</b>	
	Transfer From	0	0	0	
	Transfer To	2,050	0	2,050	
	<b>REVENUE IN EXCESS OF</b>	<b>(751,842)</b>	<b>(310,121)</b>	<b>(862,828)</b>	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Pool Maintenance

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
	<b>TOTAL REVENUE</b>	0	0	0	
	<b>EXPENSES</b>				
5010	Salary	26,020	5,909	38,208	Increased due to HH Pool
5011	Merit Salary	65	0	96	
5012	Overtime	144	90	70	
	<b>TOTAL Payroll</b>	26,229	6,000	38,374	
5020	FICA / Medicare	2,680	455	3,924	
5030	Health	2,136	52	3,140	
5031	Vision Insurance	0	2	0	
5032	Dental	0	7	0	
5034	Life	0	(0)	0	
5035	Disability Insurance	0	2	0	
5040	Workers Compensation	0	327	0	
5050	Unemployment Insurance	0	0	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	286	0	
	<b>TOTAL Benefits</b>	4,816	1,130	7,064	
	<b>TOTAL Travel</b>	0	0	0	
5900	<b>CAPITAL</b>	0	0	30,000	Cat Hollow Pool Slide
6070	Maintenance Contracts	225	160	400	
6080	Contractual/Contract Labor	0	0	4,000	Electrical Work
	<b>TOTAL Contractual</b>	225	160	4,400	
6105	Minor Equipment	0	130	0	
6110	General Office Supplies	0	0	0	
6115	Materials & Supplies	11,000	1,797	11,000	
6120	Chemicals	41,400	11,239	50,600	Increased for HH Pool
6130	Furniture	0	0	2,000	Replacement Furniture
6135	Major Equipment	10,500	3,386	3,500	Start up for HH Pool
	<b>TOTAL Supplies</b>	62,900	16,552	67,100	
6210	Rent Expense	0	0	0	
6212	Building Maintenance	1,000	181	1,000	Winterization
6213	District Vehicle Repairs	0	1,159	900	
6216	Equipment Rent Expense	400	0	400	
6300	Phone/ Cable / Connectivity Exp	21,000	6,659	21,000	
6320	Repair/Mtc/Warranty Expense	65,000	5,220	35,000	Sendero Spr Pool Replaster
6400	Utilities Expense	64,000	21,805	35,300	Increased for HH pool
	<b>TOTAL Other Expenses</b>	151,400	35,024	93,600	
	<b>TOTAL EXPENSES</b>	245,570	58,865	240,538	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	<b>REVENUE IN EXCESS OF</b>	(245,570)	(58,865)	(240,538)	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Facility Maintenance

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
<b>REVENUE</b>					
	<b>TOTAL REVENUE</b>	0	0	0	
<b>EXPENSES</b>					
5010	Salary	37,848	17,250	37,644	
5011	Merit Salary	121	0	94	
5012	Overtime	1,440	98	1,320	
	<b>TOTAL Payroll</b>	<b>39,409</b>	<b>17,347</b>	<b>39,057</b>	
5020	FICA / Medicare	3,748	1,208	3,856	
5030	Health	9,168	2,496	10,020	
	<b>TOTAL Benefits</b>	<b>12,916</b>	<b>5,581</b>	<b>13,876</b>	
5207	Mileage	3,000	128	1,200	
	<b>TOTAL Travel</b>	<b>3,000</b>	<b>128</b>	<b>1,200</b>	
5900	<b>CAPITAL</b>	0	0	0	
6070	Maintenance Contracts	49,400	14,341	44,700	SOS/Fox/Tennant/Pinnacle/Boiler Repair
6080	Contractual/Contract Labor	8,252	8,232	12,000	Carpet Cleaning, Misc Janitorial
	<b>TOTAL Contractual</b>	<b>57,652</b>	<b>22,573</b>	<b>56,700</b>	
6105	Minor Equipment	752	296	800	
6110	General Office Supplies	0	0	0	
6115	Materials & Supplies	11,802	6,102	12,900	cleaning supplies/floor sealer
6122	Uniforms	150	0	0	
6124	Fuel / Oil	600	0	600	
6130	Furniture	0	0	0	
6135	Major Equipment	2,000	0	2,000	Vacuums, floor cleaners
	<b>TOTAL Supplies</b>	<b>15,304</b>	<b>6,399</b>	<b>16,300</b>	
6212	Building Maintenance	5,920	1,005	6,000	Bug Masters, Cintas
6216	Equipment Rent Expense	500	0	500	
6304	Pager / Cell Phone	720	219	500	
6320	Repair/Mtc/Warranty Expense	0	3,141	8,950	Electrical wiring, fire extinguisher, plumbing
6322	Printing Expense	50	0	0	
	<b>TOTAL Other Expenses</b>	<b>7,190</b>	<b>4,414</b>	<b>15,950</b>	
	<b>TOTAL EXPENSES</b>	<b>135,471</b>	<b>56,442</b>	<b>143,083</b>	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	<b>REVENUE IN EXCESS OF</b>	<b>(135,471)</b>	<b>(56,442)</b>	<b>(143,083)</b>	

Brushy Creek Municipal Utility District  
Fiscal Year:2012  
Cost Center: Debt Service

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
<b>REVENUE</b>					
4101	Property Tax Income	3,433,028	3,432,050	3,475,418	Based on \$1,170,174,269 @99% and \$.30
4102	Delinquent Property Tax Income	16,768	5,493	17,377	Based on .5% Collection
4103	Defined Area Tax	433,796	436,801	518,024	Based on \$145,348,927 @99% and \$.36
4405	Interest Income	55,000	13,845	27,500	Based on 1/2% Earnings
	<b>TOTAL REVENUE</b>	<b>3,938,592</b>	<b>3,888,189</b>	<b>4,038,318</b>	
<b>EXPENSES</b>					
	<b>TOTAL Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5900	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6060	Appraisal Fees	53,280	27,231	52,000	
	<b>TOTAL Contractual</b>	<b>53,280</b>	<b>27,242</b>	<b>52,000</b>	
	<b>TOTAL Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6459	Principal - 2009 Refunding	515,000	0	500,000	
6460	Principal - 2005 Bond	100,000	0	100,000	
6461	Fiscal Agent Fees	6,000	3,075	6,000	
6458	Principal - 2009 DA Bond & 2001	835,000	0	50,000	
6465	Principal - 2001 Bond	810,000	0	0	
6466	Interest - 2009 Refunding	341,070	170,534	325,619	
6467	Interest 2007 Refunding	310,538	155,269	309,600	
6468	Principal - 2004 Bond	110,000	0	115,000	
6469	Principal - 2008 Bond Defined	55,000	0	55,000	
6470	Principal - 2010 Refunding	105,000	0	1,820,000	
6471	Interest - 2010 Refunding	470,229	188,092	562,175	
6472	Interest -2001 & 2011 Defined	34,425	17,213	89,250	
6473	Interest - 2001 New Issue	28,390	14,195	0	
6474	Interest - 2009 Bond Defined Area	131,600	65,800	129,350	
6475	Interest - 2004 Issue	139,380	69,690	133,880	
6476	Interest - 2005 Issue	380,398	190,199	376,398	
6477	Principal 2007 Refunding	25,000	0	25,000	
6479	Interest - 2008 Bond Defined Area	100,280	50,140	96,980	
	<b>TOTAL Other Expenses</b>	<b>4,497,310</b>	<b>924,206</b>	<b>4,694,252</b>	
	<b>TOTAL EXPENSES</b>	<b>4,550,590</b>	<b>951,448</b>	<b>4,746,252</b>	
	Transfer From	758,914	188,091	805,377	Transfer \$616,827 from Debt reserves
	Transfer To	146,916	0	97,444	Transfer \$188,550 from Wtr CRF Transfer \$97,444 to DA Reserve
	<b>REVENUE IN EXCESS OF</b>	<b>(0)</b>	<b>3,124,832</b>	<b>(0)</b>	

Brushy Creek Municipal Utility District  
 Fiscal Year:2012  
 Cost Center: Capital Recovery Fees

Object Code	Account	FY2011 Budget	FY2011 March (50%) Total	Fiscal Year 2012 Total	
	<b>REVENUE</b>				
4202	CRF - Water	188,550	85,895	188,550	
4203	WW Service	0	0	0	
4204	CRF - WW	162,360	68,552	162,360	
4405	Interest Income	8,000	1,471	4,000	Based on 1/2% return
	<b>TOTAL REVENUE</b>	<b>358,910</b>	<b>155,918</b>	<b>354,910</b>	
	<b>EXPENSES</b>				
	<b>TOTAL Payroll</b>	0	0	0	
	<b>TOTAL Benefits</b>	0	0	0	
	<b>TOTAL Travel</b>	0	0	0	
5900	<b>CAPITAL</b>	0	79,950	0	
	<b>TOTAL Contractual</b>	0	0	0	
	<b>TOTAL Supplies</b>	0	0	0	
	<b>TOTAL Other Expenses</b>	0	0	0	
	<b>TOTAL EXPENSES</b>	0	79,950	0	
	Transfer From	67,000	0	213,640	From WW CRF
	Transfer To	425,910	188,092	568,550	To WW for Capital Costs
	<b>REVENUE IN EXCESS OF</b>	0	(112,123)	0	