

Brushy Creek Municipal Utility District
 Capital Budget
 Fiscal Year:2009
 Cost Center: Capital Summary

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4130	Builders Fees	122,580	36,580	62,676	
4202	CRF - Water	377,100	115,226	188,550	
4204	CRF - WW	324,720	92,906	162,360	
4405	Interest Income	129,000	58,200	22,875	
	TOTAL REVENUE	953,400	302,912	436,461	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5900	Capital Equipment	215,000	185,242	182,843	Sendero Pool Purchase Payments
	Total Contractual	0	0	0	
	Total Supplies	0	0	0	
6425	Bad Debt Expense	0	2,094	0	
	Total Other Expenses	0	2,094	0	
	Total Expenses	215,000	2,094	182,843	
	Transfer From -	88,420	0	116,792	
	Transfer To	826,820	0	370,410	
	Revenue in Excess of Expenses	0	300,818	(0)	

Brushy Creek Municipal Utility District
Debt Service Budget
Fiscal Year:2009
Cost Center: Debt Service Summary

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total
4101	Property Tax Income	3,431,494	3,466,599	3,605,891
4102	Delinquent Property Tax Income	30,000	20,068	18,029
4103	Defined Area Tax	17,138	17,530	282,454
4120	Bond Revenue	65,000	0	65,000
4405	Interest Income	440,000	225,901	257,322
	TOTAL REVENUE	3,983,632	3,730,098	4,228,697
	Total Payroll	0	0	0
	Total Benefits	0	0	0
	Total Travel	0	0	0
5900	Capital Equipment	0	0	0
6010	Contractual-Legal	0	27,348	0
6025	Contractual/Auditing	0	8,000	0
6060	Appraisal Fees	45,000	37,956	52,600
6080	Contractual/Contract Labor	106,600	99,759	105,000
	Total Contractual	151,600	173,063	157,600
	Total Supplies	0	0	0
6310	Fees/Dues/Subscription Expense	0	7,070	0
6461	Fiscal Agent Fees	12,000	3,821	6,000
6468	Principal - 2004 Bond	0	0	100,000
6469	Prinicpal - 2008 Bond	0	0	45,000
6460	Principal - 2005 Bond	200,000	200,000	100,000
6479	Interest - 2008 Bond	0	44,158	105,980
6462	Principal - 1996 Issue	200,000	200,000	225,000
6463	Principal - 1997 Issue	225,000	225,000	225,000
6464	Principal - 2003 Bond	0	725,000	760,000
6465	Principal - 2001 New Issue	685,000	685,000	725,000
6466	Principal - 2003 Tax & Rev Issue	725,000	0	0
6467	Interest -2007 Refunding Bond	313,162	313,162	312,413
6470	Interest - 1996 Issue	92,876	92,876	82,276
6471	Interest - 1997 Issue	122,556	122,556	112,150
6472	Interest - 2001 taxable	0	0	753,652
6473	Interest - 2001 New Issue	440,342	440,342	409,516
6474	Interest - 2003 Issue	779,026	779,026	0
6475	Interest - 2004 Issue	149,630	149,630	149,630
6476	Interest - 2005 Issue	396,398	396,398	388,398
6477	Principal -2007 Refunding Bond	20,000	20,000	25,000
	Total Other Expenses	4,360,990	4,404,039	4,525,014
	Total Expenses	4,512,590	4,577,102	4,682,614
	Transfer From -	1,528,470	662,527	712,834
	Transfer To	1,007,224	0	258,917
	Revenue in Excess of Expenses	(7,712)	(184,477)	(0)

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Operating Summary

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total
4101	Property Tax Income	1,614,821	1,631,334	1,857,578
4102	Delinquent Property Tax Income	18,167	6,798	9,288
4103	Defined Area Tax	188,516	193,320	0
4110	Plan Review Income	3,000	900	3,000
4112	Inspection Fees	45,000	76,726	22,500
4201	Water Service	2,284,806	1,866,444	2,512,868
4203	WW Service	1,393,272	1,043,221	1,433,400
4211	Water Connection	13,500	3,390	23,850
4213	WW Connections	13,500	3,090	6,752
4220	New Connection Fees	10,800	2,800	5,400
4230	Garbage Services	712,800	544,783	928,700
4240	Raw Water Sales	39,300	23,052	104,340
4401	Service Charges	40,000	62,259	70,600
4403	Late Charges	80,000	78,511	90,000
4405	Interest Income	420,000	257,678	270,000
4500	Other Income	70,720	32,346	21,220
	Programs	149,300	42,507	100,000
4501	Rental Income	126,715	95,114	140,400
4510	Instruction / Lesson Income	36,140	40,278	45,560
4515	Camp Income	74,686	47,108	60,000
4519	New Memberships	8,228	8,643	8,000
4520	Memberships	312,760	226,050	264,000
4521	Season Passes	53,560	50,706	55,800
4522	Day Passes	19,400	13,595	18,400
4523	Fitness	103,307	182,766	218,500
4524	Senior Programs	180	10	180
4525	Child Programs / Child Play	3,820	2,515	3,820
	TOTAL REVENUE	7,836,298	6,576,219	8,274,155
5010	Salary	1,880,091	1,284,840	2,152,427
5011	Merit Salary	108,851	(839)	55,391
5012	Overtime	65,945	65,833	66,756
	Total Payroll	2,054,887	1,349,834	2,274,574
5020	FICA / Medicare	180,669	102,586	205,966
5030	Health	276,426	128,362	407,818
5031	Vision Insurance	84	3,690	0
5032	Dental	195	10,304	0
5034	Life	90	4,291	0
5035	Disability Insurance	238	11,781	0
5040	Workers Compensation	0	15,411	0
5050	Unemployment Insurance	0	3,017	0
5070	Retirement	1,345	58,398	0
	Total Benefits	459,047	337,840	613,784
5201	Airfare	3,350	139	2,750
5202	Lodging	14,100	4,769	13,376
5203	Lodging Tax	100	28	0
5204	Cab Fare / local transportation	0	98	492
5205	Parking	180	33	304
5206	Travel Meals	13,850	30,446	2,440
5207	Mileage	13,560	2,912	4,920
	Total Travel	45,140	38,425	24,282
5900	Capital Equipment	1,243,000	253,718	505,000
6010	Contractual-Legal	112,000	98,728	140,000
6011	Contractual Legal - Open Records	8,000	4,120	10,000
6020	Contractual/Accounting	0	0	0
6025	Contractual/Auditing	25,000	25,000	43,000
6030	Contractual/ Trainers- Instructors	3,660	22,463	28,500
6040	Contractual/Network maint/dev.	23,338	13,761	12,000
6045	Contractual/Website	0	1,058	0
6050	Contractual/Publications Layou	0	0	0
6055	Security	63,000	47,992	65,500
6060	Appraisal Fees	0	625	1,000
6065	Depository Contract	36,000	32,721	66,800
6070	Maintenance Contracts	226,300	157,519	261,680
6073	Management Fees	0	0	0
6075	Outside Contract Labor	0	0	0
6078	Plumbing Inspections	40,500	62,410	22,500
6079	Engineering Fees	45,000	3,584	25,000
6080	Contractual/Contract Labor	380,700	185,248	255,600
	Total Contractual	963,498	655,229	931,580

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Operating Summary

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total
6105	Minor Equipment	55,980	33,745	28,920
6110	General Office Supplies	36,663	18,390	29,200
6115	Materials & Supplies	213,236	137,738	127,100
6120	Chemicals	154,400	90,057	140,000
6121	Lab Supplies	8,800	5,752	12,500
6122	Uniforms	14,230	9,819	14,162
6124	Fuel / Oil	26,200	29,724	35,100
6130	Furniture	86,744	67,221	4,850
6135	Major Equipment	9,614	24,705	13,000
6140	Computer Supplies	19,170	5,009	16,450
6145	Software	21,300	27,741	82,500
6148	Copier/Laser Printer Supplies	4,100	1,922	1,800
6150	Business Meals	13,700	8,802	6,700
	Fitness Programs	57,771	108,323	108,000
		93,560	30,350	56,500
6153	Water Purchases	421,083	146,627	463,888
6154	Water Meters	45,000	12,944	136,400
6155	Building Materials	1,500	0	1,000
6156	Pipes and Components	32,000	15,722	21,000
6157	New Installs	2,000	0	18,000
6160	Training Materials	5,090	1,202	6,000
6180	T-Shirts/Pins/Etc.	6,930	3,618	2,650
	Total Supplies	1,329,071	779,411	1,325,720
6210	Rent Expense	2,500	490	0
6212	Building Maintenance	10,450	12,687	13,000
6213	District Vehicle Expense	0	0	12,500
6215	Facility Rent Expense	14,000	12,675	0
6216	Equipment Rent Expense	24,000	14,486	31,300
6220	Postage Expense	23,560	16,982	34,455
6222	Express Mail/Parcel	0	114	1,000
6224	Shipping	0	556	200
6250	RR Refuse Garbage Service	595,800	459,100	842,400
6300	Telephone Expense	21,300	22,135	29,300
6304	Pager / Cell Phone	11,900	14,241	32,060
6305	Utility Bill Expenses	18,500	13,856	19,740
6310	Fees/Dues/Subscription Expense	20,471	22,606	36,400
6311	TCEQ Regulatory Fees	13,800	9,130	15,000
6312	WW Capacity Charges	1,146,628	859,977	1,250,164
6314	Professional Development Fees	12,850	8,813	12,025
6320	Repair/Mtc/Warranty Expense	146,800	317,738	647,000
6322	Printing Expense	32,619	11,924	31,000
6324	Advertising	3,900	3,666	3,700
6325	Recruiting Expense	13,158	2,307	10,600
6327	Program Meals	0	386	8,950
6400	Utilities Expense	444,800	340,271	469,900
6405	Bonus awards	2,100	0	1,200
6410	Taxes Expense	0	(45)	0
	Contingency	83,680	37,270	737,000
6416	Professional Liability Insurance	72,000	44,831	65,600
6418	Other Insurance	0	12,121	0
6420	Interest Expense	0	52	0
6425	Bad Debt Expense	0	846	0
6430	Streetlights	85,000	60,633	91,500
6450	Community Activities	21,000	695	18,300
6467	TWDB Bonds Principal	55,000	60,000	60,000
6477	TWDB Bonds Interest	42,550	42,550	39,970
	Total Other Expenses	2,918,366	2,403,093	4,514,264
	Total Expenses	9,013,009	5,563,832	10,189,204
	Transfer From -	1,400,720	496,021	2,031,841
	Transfer To	276,936	191,745	116,792
	Revenue in Excess of Expenses	(52,927)	1,316,663	(0)

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Executive

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4402	Donations		2,500	0	
	TOTAL REVENUE	0	2,500	0	
5010	Salary	36,000	18,300	36,000	
5011	Merit Salary	40,800		0	
	Total Payroll	76,800	18,300	36,000	
5020	FICA / Medicare	2,760	1,412	3,060	
5040	Workers Compensation		73	0	
5050	Unemployment Insurance		117	0	
	Total Benefits	2,760	1,602	3,060	
5201	Airfare		139	1,600	
5202	Lodging	5,000	2,387	6,376	
5203	Lodging Tax		28	0	
5204	Cab Fare / local transportation		98	192	
5205	Parking			152	
5206	Travel Meals			1,500	
5207	Mileage	3,160		600	
	Total Travel	8,160	2,652	10,420	Budgeted for \$2000 per Director
5900	Capital Equipment			0	
6010	Contractual-Legal	112,000	98,728	140,000	
6011	Contractual Legal - Open Records	8,000	4,120	10,000	
6025	Contractual/Auditing	25,000	25,000	43,000	Includes inventory audit
6040	Contractual/Network maint/dev.	10,000	1,865	4,000	
6045	Contractual/Website		165	0	
6055	Security	63,000	47,992	65,500	
6080	Contractual/Contract Labor	9,000	4,749	23,200	Includes an investment advisor
	Total Contractual	227,000	182,619	285,700	
6110	General Office Supplies		330	8,000	Moved from Admin
6115	Materials & Supplies	6,000	2,802	500	
6130	Furniture	4,050	3,590	1,200	Board Chairs
6150	Business Meals	3,400	1,660	2,500	Budgeted at \$500 per Director
6180	T-Shirts/Pins/Etc.	5,080	3,618	1,000	
	Total Supplies	18,530	12,000	13,200	
6215	Facility Rent Expense		972	0	
6310	Fees/Dues/Subscription Expense	3,300	220	600	
6314	Professional Development Fees		2,975	2,500	
6322	Printing Expense		213	200	
6405	Longevity Pay	1,200		1,200	Longevity Pay
	Contingency	83,680	37,270	737,000	3% of Operating Revenue plus \$218,000 from retained earnings
6416	Professional Liability Insurance			0	Funds designated for the following
6418	Other Insurance		12,121	0	\$78,000 Disc Golf parking lot
6420	Interest Expense			0	\$30,000 Parks Master Plan
6425	Bad Debt Expense			0	\$15,000 Scanning Software
6430	Streetlights			0	\$80,000 Phase II of Signs
6450	Community Activities	18,000		18,300	Includes \$10K
6461	Fiscal Agent Fees			0	for BBQ cook-off
6468	Principal - 2004 Bond			0	\$15,000 Walsh Ranch Trail
	Total Other Expenses	106,180	53,771	759,800	\$95,000 New Servers and Server Room @ W
	Total Expenses	439,430	270,944	1,108,180	\$267,000 for WTF upgrades/ repairs
	Transfer From -			737,000	Fund FY2008 projects from Retained Earnings
	Transfer To			0	plus Board Contingency
	Revenue in Excess of Expenses	(439,430)	(268,444)	(371,180)	

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Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Administrative

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4101	Property Tax Income	1,614,821	1,631,334	1,857,578	Based on \$1,103,731,454 @ 99% & \$.17
4102	Delinquent Property Tax Income	18,167	6,798	9,288	Based .5% collection
4103	Defined Area Tax	188,516	193,320	0	Defined Area II IS tax revenue
4110	Plan Review Income	3,000	900	3,000	
4112	Inspection Fees	45,000	76,726	22,500	Based on fewer connections in FY2008
4220	New Connection Fees	10,800	2,800	5,400	
4401	Service Charges	40,000	62,044	70,000	
4403	Late Charges	80,000	78,511	90,000	
4405	Interest Income	420,000	257,678	270,000	Based on 3.0% interest rate
4500	Other Income	50,000	7,811	0	
4501	Rental Income	31,015	24,236	44,700	Includes new Cell lease
	TOTAL REVENUE	2,501,319	2,342,158	2,372,466	
5010	Salary	473,036	328,773	533,360	Includes new IT position
5011	Merit Salary	17,739	54	16,001	
5012	Overtime	14,943	9,047	16,000	
	Total Payroll	505,718	337,874	565,361	
5020	FICA / Medicare	45,628	24,363	51,340	
5030	Health	54,176	28,252	96,620	Increase is due to more staff
5031	Vision Insurance		969	0	selecting family coverage
5032	Dental		2,500	0	
5034	Life		1,263	0	
5035	Disability Insurance		3,687	0	
5040	Workers Compensation		4,062	0	
5050	Unemployment Insurance		(371)	0	
5070	Retirement		15,513	0	
	Total Benefits	99,804	80,238	147,960	
5201	Airfare	750		400	
5202	Lodging	6,000	1,229	5,200	
5204	Cab Fare / local transportation			300	
5205	Parking	180	33	152	
5206	Travel Meals			480	
5207	Mileage	600	1,368	2,000	
	Total Travel	7,530	2,630	8,532	
5900	Capital Equipment	196,000	65,591	0	
6030	Contractual/ Trainers- Instructors	2,400	500	2,000	
6040	Contractual/Network maint/dev.		718	0	
6045	Contractual/Website		893	0	
6060	Appraisal Fees		625	1,000	
6065	Depository Contract	18,000	18,586	26,800	
6070	Maintenance Contracts	4,800	6,711	12,180	
6078	Plumbing Inspections	40,500	59,230	22,500	Reduced due to decrease in LUEs in FY2008
6079	Engineering Fees	45,000	0	0	
6080	Contractual/Contract Labor	48,000	25,344	34,000	Continuation of records audit
	Total Contractual	158,700	112,607	98,480	
6105	Minor Equipment	9,700	5,959	2,600	
6110	General Office Supplies	23,600	13,572	11,000	
6115	Materials & Supplies	10,300	2,339	14,000	Includes IT equipment
6122	Uniforms	1,400	201	0	
6130	Furniture	5,600	763	2,150	
6135	Major Equipment		4,770	0	
6140	Computer Supplies	2,050	2,214	5,000	
6145	Software	20,000	27,574	80,000	PC Refresh (includes MS Office upgrades), network updates, backup system
6148	Copier/Laser Printer Supplies		1,215	0	
6150	Business Meals	7,750	5,286	2,500	
6180	T-Shirts/Pins/Etc.			1,250	
	Total Supplies	84,040	63,893	118,500	
6210	Rent Expense	400		0	
6216	Equipment Rent Expense	14,000	11,703	14,000	
6220	Postage Expense	13,200	3,965	8,000	
6222	Express Mail/Parcel		605	1,000	
6224	Shipping		82	200	
6300	Telephone Expense	10,800	11,255	9,000	
6304	Pager / Cell Phone		2,959	3,000	
6305	Utility Bill Expenses	500	72	0	
6310	Fees/Dues/Subscription Expense	12,300	5,821	4,000	
6314	Professional Development Fees	6,450	3,208	6,000	
6320	Repair/Mtc/Warranty Expense	2,800	4,484	21,000	Refurbish 901 Great Oaks
6322	Printing Expense	10,480	4,781	11,800	
6324	Advertising		986	0	
6325	Recruiting Expense	6,000	1,983	6,000	
6327	Program Meals		256	8,650	Includes employee brown bag lunches and holiday party
6400	Utilities Expense	12,000	10,469	12,000	
6410	Taxes Expense		(45)	0	
6416	Professional Liability Insurance	72,000	44,831	65,600	Reduced to meet renewal amont
6425	Bad Debt Expense		846	0	
6430	Streetlights	85,000	60,633	91,500	Add \$11,000 for new development
	Total Other Expenses	245,930	168,894	261,750	
	Total Expenses	1,297,722	831,727	1,200,583	
	Transfer From -	101,000		15,000	Transfer from RE for 901 GO Office
	Transfer To	188,516	191,745	0	DA Tax Revenue
	Revenue in Excess of Expenses	1,116,081	1,318,686	1,186,883	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2008
 Cost Center: Customer Service

Object Code	Account	(6 months) FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
	TOTAL REVENUE			0	
5010	Salary	56,800	29,377	117,752	
5011	Merit Salary			3,533	
5012	Overtime	1,000	2,138	1,400	
	Total Payroll	57,800	31,515	122,685	
5020	FICA / Medicare	5,491	2,411	11,140	
5030	Health	10,404	2,369	18,736	
5031	Vision Insurance		84	0	
5032	Dental		195	0	
5034	Life		90	0	
5035	Disability Insurance		238	0	
5070	Retirement		1,345	0	
	Total Benefits	15,895	6,732	29,876	
	Total Travel			0	
5900	Capital Equipment			0	
6030	Contractual/ Trainers- Instructors	6,500		6,000	Customer Service Training
6080	Contractual/Contract Labor	3,500		0	
	Total Contractual	10,000	0	6,000	
6105	Minor Equipment			2,000	
6110	General Office Supplies		163	0	
6115	Materials & Supplies	1,000	116	2,800	
6122	Uniforms		80	100	
6124	Fuel / Oil			0	
6130	Furniture		1,494	500	
6135	Major Equipment		1,614	0	
6148	Copier/Laser Printer Supplies			300	
	Total Supplies	1,000	3,467	5,700	
6310	Fees/Dues/Subscription Expense	2,000	71	2,000	
6322	Printing Expense		179	0	
6325	Recruiting Expense		158	0	
	Total Other Expenses	2,000	408	2,000	
	Total Expenses	86,695	42,122	166,261	
	Transfer From -			0	
	Transfer To			0	
	Revenue in Excess of Expenses	(86,695)	(42,122)	(166,261)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Water

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4201	Water Service	2,284,806	1,866,444	2,512,868	Based on FY2007 /FY2008 average & 90 new connections
4211	Water Connection	13,500	3,390	23,850	Based on 90 LUEs @ new meter rate
4240	Raw Water Sales	39,300	23,052	104,340	Includes Chisholm and Wilco Park
	TOTAL REVENUE	2,337,606	1,892,886	2,641,058	
5010	Salary	123,073	84,158	161,780	Includes 50% two new operators
5011	Merit Salary	4,615	(139)	3,608	
5012	Overtime	3,790	6,580	5,712	
	Total Payroll	131,478	90,599	171,100	
5020	FICA / Medicare	11,862	6,931	15,128	
5030	Health	24,490	12,061	48,128	
5031	Vision Insurance		379	0	
5032	Dental		1,005	0	
5034	Life		398	0	
5035	Disability Insurance		1,083	0	
5040	Workers Compensation		1,031	0	
5050	Unemployment Insurance		364	0	
5070	Retirement		4,250	0	
	Total Benefits	36,352	27,502	63,256	
5202	Lodging		1,153	0	
5206	Travel Meals	2,500	10,738	0	
5207	Mileage	2,000	1,277	400	
	Total Travel	4,500	13,168	400	
5900	Capital Equipment	400,000	16,195	100,000	Storage Sheds at WTF for maintenance New vehicle for operators
6070	Maintenance Contracts	1,500	275	1,500	
6079	Engineering Fees		1,213	0	
6080	Contractual/Contract Labor	135,000	74,153	30,400	Water Audit, water tank demo @ rental house
	Total Contractual	136,500	75,641	31,900	
6105	Minor Equipment	6,000	4,801	4,000	Hand & Portable Power Tools
6110	General Office Supplies	600	242	600	
6115	Materials & Supplies	8,800	27,091	8,800	
6120	Chemicals	1,000		1,000	HTH For Repairs
6121	Lab Supplies	400		500	
6122	Uniforms	2,000	2,214	1,296	Allows for two new operators
6124	Fuel / Oil	7,000	13,074	15,000	Increase based on FY 08 trend
6135	Major Equipment		5,567	8,000	Trenching Equipment
6140	Computer Supplies	400	73	400	
6145	Software		167	0	
6150	Business Meals		485	0	
6154	Water Meters	45,000	12,944	136,400	Replace 1.5 gallon+ meters (620 count)
6156	Pipes and Components	10,000	5,523	6,000	Repair Clamps, Parts
6157	New Installs	1,000		18,000	
6160	Training Materials		1,202	2,000	Training Supplies
	Total Supplies	82,200	73,383	201,996	
6212	Building Maintenance	1,000		0	
6216	Equipment Rent Expense	1,000	3,463	5,000	Backhoes, Excavators, etc
6220	Postage Expense	8,160	5,429	8,500	
6222	Express Mail/Parcel		22	0	
6250	RR Refuse Garbage Service		1,264	0	
6300	Telephone Expense	1,800	1,302	1,800	
6304	Pager / Cell Phone	1,380	2,558	6,760	Includes 2 new devices
6305	Utility Bill Expenses	7,200	5,513	8,000	
6310	Fees/Dues/Subscription Expense	1,000	1,049	3,000	Includes renewal fees for nine licenses
6311	TCEQ Regulatory Fees	7,000	6,006	10,000	
6314	Professional Development Fees		743	0	
6320	Repair/Mtc/Warranty Expense	14,000	7,354	14,000	
6322	Printing Expense	3,000	604	3,000	
6324	Advertising		693	0	
6325	Recruiting Expense	1,000	66	1,000	
6400	Utilities Expense	3,000	1,060	800	
6467	TWDB Bonds Principal	55,000	60,000	60,000	
6477	TWDB Bonds Interest	42,550	42,550	39,970	
	Total Other Expenses	147,090	139,676	161,830	
	Total Expenses	938,120	436,164	730,482	
	Transfer From -	520,000	61,809	75,000	From RE for Maintenance Storage
	Transfer To	88,420		116,792	Sendero Pool Debt
	Revenue in Excess of Expenses	1,831,066	1,518,531	1,868,784	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Waste Water

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4203	WW Service	1,393,272	1,043,221	1,433,400	Based on current averages plus 90 LUEs
4213	WW Connections	13,500	3,090	6,752	Based on 90 LUEs
	TOTAL REVENUE	1,406,772	1,046,311	1,440,152	
5010	Salary	123,073	87,235	161,780	Includes 50% two new operators
5011	Merit Salary	4,615	(107)	3,608	
5012	Overtime	3,790	6,580	5,712	
	Total Payroll	131,478	93,708	171,100	
5020	FICA / Medicare	11,862	7,166	15,128	
5030	Health	24,490	12,061	48,128	
5031	Vision Insurance		378	0	
5032	Dental		1,005	0	
5034	Life		398	0	
5035	Disability Insurance		1,082	0	
5040	Workers Compensation		1,043	0	
5050	Unemployment Insurance		306	0	
5070	Retirement		4,250	0	
	Total Benefits	36,352	27,689	63,256	
5206	Travel Meals	2,000	4,857	0	
5207	Mileage	2,000		400	
	Total Travel	4,000	4,857	400	
5900	Capital Equipment	50,000	29,360	97,000	TV Monitoring equipment, portable Generator, Generator Quick Connect Wet Well lid replacements
6070	Maintenance Contracts	20,000	6,433	10,000	Generator PM Service
6078	Plumbing Inspections		3,180	0	
6079	Engineering Fees		2,371	0	
6080	Contractual/Contract Labor	60,000	6,828	40,000	Sewer Monitoring
	Total Contractual	80,000	18,812	50,000	
6105	Minor Equipment	1,600	1,188	3,600	Hand and Portable tools
6110	General Office Supplies	600		600	
6115	Materials & Supplies	15,300	11,874	11,000	
6120	Chemicals	4,000	6,368	8,000	
6121	Lab Supplies	400		4,000	Pre-treatment sampling & testing
6122	Uniforms	2,000	654	1,296	
6124	Fuel / Oil	4,000	3,591	5,000	
6135	Major Equipment		1,385	0	
6140	Computer Supplies	400		400	
6156	Pipes and Components	5,000	2,538	5,000	Repair clamps, etc
6160	Training Materials			2,000	Waste water classes
	Total Supplies	34,300	27,598	40,896	
6212	Building Maintenance	1,000		1,000	New storage buildings maintenance
6216	Equipment Rent Expense	1,000	2,740	3,000	Trench boxes, loader rentals
6220	Postage Expense	8,160	5,428	8,500	Utility bill expenses
6224	Shipping		40	0	
6250	RR Refuse Garbage Service		201	0	
6300	Telephone Expense	2,000	596	500	
6304	Pager / Cell Phone		402	0	
6305	Utility Bill Expenses	7,200	5,514	8,000	Utility bill expenses
6310	Fees/Dues/Subscription Expense	1,000		2,000	Renewals, training classes
6311	TCEQ Regulatory Fees	6,000		0	
6312	WW Capacity Charges	1,146,628	859,977	1,250,164	LCRA Regional WW Contract
6314	Professional Development Fees		285	0	
6320	Repair/Mtc/Warranty Expense	18,000	215,510	18,000	
6324	Advertising		276	0	
6325	Recruiting Expense	2,000		2,000	
6400	Utilities Expense	40,000	30,538	45,000	
6420	Interest Expense		52	0	
	Total Other Expenses	1,232,988	1,121,559	1,338,164	
	Total Expenses	1,569,118	1,323,583	1,760,816	
	Transfer From - Transfer To	324,720	324,720	511,841	WW CRF (Current Year \$162,360 plus \$349,481 Retained Earnings)
	Revenue in Excess of Expenses	162,374	47,448	191,177	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Water Facility

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
	TOTAL REVENUE	0	0	0	
5010	Salary	139,708	104,031	150,364	Includes allocation of adm asst
5011	Merit Salary	5,239	(13)	4,400	
5012	Overtime	8,678	11,268	7,016	
	Total Payroll	153,625	115,286	161,780	
5020	FICA / Medicare	13,874	8,820	14,714	
5030	Health	24,191	12,102	33,256	
5031	Vision Insurance		466	0	
5032	Dental		1,392	0	
5034	Life		443	0	
5035	Disability Insurance		1,184	0	
5040	Workers Compensation		1,206	0	
5050	Unemployment Insurance		297	0	
5070	Retirement		5,214	0	
	Total Benefits	38,065	31,124	47,970	
5202	Lodging	500		0	
5203	Lodging Tax	100		0	
5206	Travel Meals	1,350	2,255	0	
5207	Mileage	2,100		400	
	Total Travel	4,050	2,255	400	
5900	Capital Equipment		12,953	308,000	Membrane Expansion, Security System, SCADA upgrades (100 modules)
6030	Contractual/ Trainers- Instructors			1,000	Water Class Instructor
6040	Contractual/Network maint/dev.	13,338	2,225	8,000	SCADA Programming
6070	Maintenance Contracts	6,000		0	
6079	Engineering Fees			25,000	Engineering for water intake repairs
6080	Contractual/Contract Labor	2,700	2,098	75,000	Security monitoring, Pilot Study (Regulatory)
	Total Contractual	22,038	4,323	109,000	
6105	Minor Equipment	4,000	1,274	2,500	Hand ad portable tools, tool chest
6110	General Office Supplies	700	112	700	
6115	Materials & Supplies	3,000	4,552	8,000	
6120	Chemicals	100,600	65,434	100,000	
6121	Lab Supplies	8,000	5,752	8,000	
6122	Uniforms	1,850	1,043	1,300	
6124	Fuel / Oil	6,200	7,663	7,600	
6130	Furniture			1,000	Chairs & tables for meeting space
6135	Major Equipment	4,000	4,875	0	
6140	Computer Supplies	8,500	1,535	8,500	UPS upgrades
6145	Software			2,500	Wonderware and Pall upgrades, patches
6148	Copier/Laser Printer Supplies	2,300		1,500	Printer cartridges, etc
6150	Business Meals			500	Meals for sponsored trainings, team meetings
6153	Water Purchases	421,083	146,627	463,888	BRA Raw Water Purchases
6155	Building Materials	500		1,000	filters & other expendables
6156	Pipes and Components	3,000	6,603	5,000	Repair parts
	Total Supplies	563,733	245,470	611,988	
6212	Building Maintenance	4,000	371	4,000	Filters, minor building repairs
6213	District Vehicle Expense			2,500	
6216	Equipment Rent Expense	1,000	1,075	2,000	Lift rentals, etc
6224	Shipping		45	0	
6300	Telephone Expense	1,800	1,604	2,000	
6304	Pager / Cell Phone	5,400	3,355	6,800	One new devices plus FY2008 trend amounts
6310	Fees/Dues/Subscription Expense		55	2,000	Water classes, 10 hours per operator
6311	TCEQ Regulatory Fees	800	3,124	5,000	
6314	Professional Development Fees		535	0	
6320	Repair/Mtc/Warranty Expense	20,000	14,358	495,000	\$5,000 for sludge disposal, \$2,500 for chemical feed pumps,
6322	Printing Expense		48	0	\$450,000 for intake repairs
6324	Advertising			0	\$20,000 FOR HSP pump repairs, remainder for piping repairs
6325	Recruiting Expense			0	\$12,500 Air Dryer / Compressor PM
6327	Program Meals			0	\$5,000 Generator PM, \$2500 HVAC PM
6400	Utilities Expense	186,000	163,686	214,500	Increased based on expnaded water production
	Total Other Expenses	219,000	188,256	733,800	
	Total Expenses	1,000,511	599,667	1,972,938	
	Transfer From -			693,000	Insurance Recovery for Intake
	Transfer To			0	293,000 from RE for Membrane and security system
	Revenue in Excess of Expenses	(1,000,511)	(599,667)	(1,279,938)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Park Maintenance

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4402	Donations		27,775	0	
	TOTAL REVENUE	0	27,775	0	
5010	Salary	49,044	42,151	68,212	
5011	Merit Salary	1,839		2,046	
5012	Overtime	5,676	9,208	4,028	
	Total Payroll	56,559	51,359	74,286	
5020	FICA / Medicare	5,116	3,832	6,760	
5030	Health	13,448	6,491	20,216	
5031	Vision Insurance		187	0	
5032	Dental		528	0	
5034	Life		164	0	
5035	Disability Insurance		442	0	
5040	Workers Compensation		445	0	
5050	Unemployment Insurance		378	0	
5070	Retirement		2,262	0	
	Total Benefits	18,564	14,729	26,976	
5206	Travel Meals	2,000	2,415	0	
5207	Mileage	1,200		0	
	Total Travel	3,200	2,415	0	
5900	Capital Equipment	415,000	2,667	0	
6070	Maintenance Contracts	9,000	9,000	11,000	Cave Conservatory
6080	Contractual/Contract Labor	6,000	5,181	46,000	Add electrical & water hook ups to CH & Community Parks
	Total Contractual	15,000	14,181	57,000	
6105	Minor Equipment	2,000	778	2,000	Hand ad portable tools,
6110	General Office Supplies	600		600	
6115	Materials & Supplies	40,000	15,698	20,000	Kiddie Cushion, swing chains, expendables
6120	Chemicals	1,000	4,020	1,000	Herbacides, pesticides
6122	Uniforms	1,200	187	972	
6124	Fuel / Oil	3,000	4,183	5,000	
6130	Furniture	2,400		0	
6135	Major Equipment	4,000		5,000	Playscape repairs
6140	Computer Supplies	400	60	400	
6156	Pipes and Components		414	0	
6180	T-Shirts/Pins/Etc.			400	T-Shirts for Hairy Man, other events
	Total Supplies	54,600	25,340	35,372	
6213	District Vehicle Expense			4,000	
6216	Equipment Rent Expense	1,000	1,108	2,000	Lift rental, excavator rentals
6250	RR Refuse Garbage Service		201	400	
6300	Telephone Expense	1,000	254	1,000	
6304	Pager / Cell Phone		251	6,240	Includes 3 cell phones
6314	Professional Development Fees			2,000	Training classes
6320	Repair/Mtc/Warranty Expense	4,000	343	43,000	Dam Repairs
6322	Printing Expense	2,000	112	2,000	Bandit signs
6324	Advertising	600		0	
6400	Utilities Expense	12,000	3,425	6,000	
	Total Other Expenses	20,600	5,694	66,640	
	Total Expenses	583,523	116,385	260,274	
	Transfer From - Transfer To	265,000		0	
				0	
	Revenue in Excess of Expenses	(318,523)	(88,610)	(260,274)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Pool Maintenance

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
	TOTAL REVENUE	0	0	0	
5010	Salary	49,044	41,560	68,212	
5011	Merit Salary	1,839	0	2,046	
5012	Overtime	5,676	9,073	4,028	
	Total Payroll	56,559	50,633	74,286	
5020	FICA / Medicare	5,116	3,875	6,760	
5030	Health	13,448	6,443	20,216	
5031	Vision Insurance		184	0	
5032	Dental		524	0	
5034	Life		164	0	
5035	Disability Insurance		436	0	
5040	Workers Compensation		441	0	
5070	Retirement		2,231	0	
	Total Benefits	18,564	14,298	26,976	
5206	Travel Meals	4,000	2,088	0	
	Total Travel	4,000	2,088	0	
5900	Capital Equipment	30,000	26,604	0	
6030	Contractual/ Trainers- Instructors		2,812	1,000	CPO Training
6040	Contractual/Network maint/dev.		420	0	
6080	Contractual/Contract Labor	4,000	15,256	4,000	
	Total Contractual	4,000	18,488	5,000	
6105	Minor Equipment	10,000	9,152	0	
6110	General Office Supplies	400	61	400	
6115	Materials & Supplies	12,000	16,505	15,000	Repair parts, expendables
6120	Chemicals	22,000	13,864	25,000	Increase for fuel surcharges
6122	Uniforms	1,200	68	1,800	
6124	Fuel / Oil		458	0	
6135	Major Equipment		4,454	0	
6140	Computer Supplies	400		0	
6156	Pipes and Components		56	0	
	Total Supplies	46,000	44,618	42,200	
6212	Building Maintenance	450	228	2,000	Repairs to gates, buildings, etc
6213	District Vehicle Expense			4,000	
6216	Equipment Rent Expense	1,000	1,232	1,000	Pump Rentals, lifts, etc
6300	Telephone Expense	1,500	3,848	7,400	Includes Connectivity / cable charges
6304	Pager / Cell Phone	2,600		0	
6310	Fees/Dues/Subscription Expense			1,000	Seminars, affiliation dues
6320	Repair/Mtc/Warranty Expense	40,000	59,463	40,000	Drain, Fencing and deck repairs
6322	Printing Expense	200		200	
6400	Utilities Expense	70,000	47,615	70,000	
	Total Other Expenses	115,750	112,386	125,600	
	Total Expenses	274,873	269,115	274,062	
	Transfer From -			0	
	Transfer To			0	
	Revenue in Excess of Expenses	(274,873)	(269,115)	(274,062)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Grounds

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4402	Donations		10,000	0	
4500	Other Income	20,000	20,342	20,500	
	TOTAL REVENUE	20,000	30,342	20,500	
5010	Salary	96,712	49,997	75,496	
5011	Merit Salary	3,627		2,265	
5012	Overtime	1,352	2,155	900	
	Total Payroll	101,691	52,152	78,661	
5020	FICA / Medicare	9,168	3,870	7,144	
5030	Health	18,836	3,106	9,528	
5031	Vision Insurance		129	0	
5032	Dental		263	0	
5034	Life		183	0	
5035	Disability Insurance		382	0	
5040	Workers Compensation		963	0	
5070	Retirement		2,302	0	
	Total Benefits	28,004	11,198	16,672	
5206	Travel Meals	2,000	7,335	0	
5207	Mileage	2,500	267	0	
	Total Travel	4,500	7,602	0	
5900	Capital Equipment			0	
6070	Maintenance Contracts	165,000	119,230	200,000	Mowing and mulching contract
6080	Contractual/Contract Labor	35,000	30,334	0	
	Total Contractual	200,000	149,564	200,000	
6105	Minor Equipment	6,000	421	6,000	
6115	Materials & Supplies	100,000	31,490	25,000	Plant Materials
6120	Chemicals	25,000	371	5,000	Herbicides and Fertilizer
6122	Uniforms	1,200	1,937	648	
6124	Fuel / Oil	6,000	619	2,000	
6135	Major Equipment		833	0	
6140	Computer Supplies	1,500		750	Computer supplies, monitor upgrades
6145	Software	1,300		0	
6156	Pipes and Components	14,000	588	5,000	Irrigation and repair parts
	Total Supplies	155,000	36,259	44,398	
6213	District Vehicle Expense			2,000	
6216	Equipment Rent Expense	1,000	390	1,000	
6250	RR Refuse Garbage Service		201	0	
6300	Telephone Expense	800	491	0	
6304	Pager / Cell Phone		2,328	4,560	New phone and 4 \$120 month contracts
6310	Fees/Dues/Subscription Expense		1,148	2,000	Keep Tx Beautiful, manuals, seminars
6314	Professional Development Fees		770	0	
6320	Repair/Mtc/Warranty Expense	40,000	575	0	
6322	Printing Expense	4,000	158	4,000	Proram printing
6324	Advertising	600	861	1,000	Program advertisements
6450	Community Activities		695	0	
	Total Other Expenses	46,400	7,617	14,560	
	Total Expenses	535,595	264,392	354,291	
	Transfer From - Transfer To			0 0	
	Revenue in Excess of Expenses	(515,595)	(234,050)	(333,791)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Solid Waste

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4230	Garbage Services	712,800	544,783	928,700	Recover 10% for admin costs
	TOTAL REVENUE	712,800	544,783	928,700	
5010	Salary	12,584	7,578	3,600	Utility billing staff reduced by 1
5011	Merit Salary	472		108	
5012	Overtime	544	280	0	
	Total Payroll	13,600	7,858	3,708	
5020	FICA / Medicare	1,228	599	360	
5030	Health	2,800	1,112	660	
5031	Vision Insurance		37	0	
5032	Dental		98	0	
5034	Life		38	0	
5035	Disability Insurance		99	0	
5040	Workers Compensation		106	0	
5070	Retirement		354	0	
	Total Benefits	4,028	2,443	1,020	
	Total Travel	0	0	0	
5900	Capital Equipment			0	
	Total Contractual	0	0	0	
	Total Supplies	0	0	0	
6220	Postage Expense	4,080	2,715	4,255	
6250	Solid Waste Service	585,000	445,978	842,000	Based on 23% increase in rates
6305	Utility Bill Expenses	3,600	2,757	3,740	
6310	Fees/Dues/Subscription Expense		2	0	
	Total Other Expenses	592,680	451,452	849,995	
	Total Expenses	610,308	461,753	854,723	
	Transfer From -			0	
	Transfer To			0	
	Revenue in Excess of Expenses	102,492	83,030	73,977	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Community Center

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4401	Service Charges		215	600	Replace lost badges
4500	Other Income	720	3,928	720	
	Programs	149,300	42,507	100,000	
4501	Rental Income	75,000	54,823	75,000	
4510	Instruction / Lesson Income	2,000	965	2,000	
4515	Camp Income	60,000	33,014	45,000	
4519	New Memberships	8,000	8,643	8,000	
4520	Memberships	311,000	226,050	264,000	
4521	Season Passes	3,400	325	800	
4522	Day Passes	8,400	5,717	8,400	
4523	Fitness	100,827	179,110	216,000	
4524	Senior Programs	180	10	180	
4525	Child Programs / Child Play	3,820	2,515	3,820	
	TOTAL REVENUE	722,647	557,822	724,520	
5010	Salary	440,356	293,981	450,911	
5011	Merit Salary	16,513	(181)	11,027	
5012	Overtime	5,744	3,748	6,920	
	Total Payroll	462,613	297,548	468,858	
5020	FICA / Medicare	41,712	23,270	42,807	
5030	Health	62,660	27,715	72,214	
5031	Vision Insurance		625	0	
5032	Dental		1,846	0	
5034	Life		714	0	
5035	Disability Insurance		1,931	0	
5040	Workers Compensation		3,507	0	
5050	Unemployment Insurance		1,448	0	
5070	Retirement		13,292	0	
	Total Benefits	104,372	74,348	115,021	
5201	Airfare	2,000		750	
5202	Lodging	2,000		1,200	
5206	Travel Meals		256	360	
5207	Mileage			420	
	Total Travel	4,000	256	2,730	
5900	Capital Equipment	152,000	100,348	0	
6030	Contractual/ Trainers- Instructors	300	6,398	10,000	
6040	Contractual/Network maint/dev.		2,217	0	
6065	Depository Contract	18,000	14,135	40,000	Activenet Fees
6070	Maintenance Contracts	6,000	7,541	6,000	
6080	Contractual/Contract Labor	6,000	3,315	1,000	
	Total Contractual	30,300	33,606	57,000	
6105	Minor Equipment	3,580	1,394	2,000	
6110	General Office Supplies	9,500	3,732	6,500	
6115	Materials & Supplies	4,800	8,655	8,000	ID Cards and other materials
6120	Chemicals	800		0	
6122	Uniforms	850	1,544	4,400	
6130	Furniture	60,000	45,355	0	
6135	Major Equipment		1,372	0	
6140	Computer Supplies	5,520	950	1,000	
6148	Copier/Laser Printer Supplies	1,800	632	0	
6150	Business Meals	750	173	1,200	
	Fitness Programs	57,771	107,034	108,000	50% of Revenue
		93,560	28,333	50,000	50% of Revenue
	Total Supplies	238,931	199,174	181,100	
6216	Equipment Rent Expense		248	500	
6220	Postage Expense	3,160	2,770	5,200	Catalogue Mailing
6224	Shipping		312	0	
6300	Telephone Expense	1,600	862	4,800	50% of phone contract
6304	Pager / Cell Phone	2,520	1,738	2,880	4 cell phones
6310	Fees/Dues/Subscription Expense	2,000	10,986	16,000	Background Checks/ Memberships / Subscriptions
6314	Professional Development Fees	2,000	(28)	1,200	
6320	Repair/Mtc/Warranty Expense	4,000	6,196	8,000	Motors / Equipment Repairs
6322	Printing Expense	10,000	5,640	9,000	Catalogues
6324	Advertising	2,700	850	2,700	
6325	Recruiting Expense	4,000	258	1,600	
6327	Program Meals		130	300	Program Staff luncheon
6400	Utilities Expense	120,000	82,142	120,000	
6450	Community Activities	3,000		0	
	Total Other Expenses	154,980	112,104	172,180	
	Total Expenses	1,147,196	817,384	996,889	
	Transfer From - Transfer To	120,000	94,693	0	
				0	
	Revenue in Excess of Expenses	(304,549)	(164,869)	(272,369)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Park Programs

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4501	Rental Income	1,900	2,022	1,900	
4510	Instruction / Lesson Income	9,130	3,574	7,260	
4515	Camp Income	14,686	14,094	15,000	
4519	New Memberships	228		0	
4520	Memberships	1,760		0	
4521	Season Passes		70	0	
4523	Fitness	2,480	2,471	2,500	
	TOTAL REVENUE	30,184	22,231	26,660	
5010	Salary	66,280	43,744	70,540	
5011	Merit Salary	2,486	(422)	2,116	
5012	Overtime	1,782	1,162	1,248	
	Total Payroll	70,548	44,484	73,904	
5020	FICA / Medicare	6,364	3,402	6,712	
5030	Health	11,288	5,354	12,444	
5031	Vision Insurance		129	0	
5032	Dental		447	0	
5034	Life		182	0	
5035	Disability Insurance		505	0	
5040	Workers Compensation		539	0	
5070	Retirement		2,169	0	
	Total Benefits	17,652	12,727	19,156	
5206	Travel Meals		246	0	
5207	Mileage			400	
	Total Travel	0	246	400	
5900	Capital Equipment			0	
6030	Contractual/ Trainers- Instructors	960	3,127	0	
6080	Contractual/Contract Labor	74,560	14,799	0	
	Total Contractual	75,520	17,926	0	
6105	Minor Equipment			4,220	
6110	General Office Supplies		41	0	
6115	Materials & Supplies	4,220	3,612	0	
6140	Computer Supplies		60	0	
6150	Business Meals	1,200	1,140	0	
	Fitness		1,289	0	
	Programs		559	6,500	
6180	T-Shirts/Pins/Etc.	1,850		0	
	Total Supplies	7,270	6,701	10,720	
6210	Rent Expense	2,100	490	0	
6216	Equipment Rent Expense	4,800	265	2,800	Movie Equipment
6222	Express Mail/Parcel		10	0	
6310	Fees/Dues/Subscription Expense		20	0	
6322	Printing Expense	1,500		0	
6400	Utilities Expense		32	0	
	Total Other Expenses	8,400	817	2,800	
	Total Expenses	179,390	82,901	106,980	
	Transfer From - Transfer To	70,000	14,799	0	
				0	
	Revenue in Excess of Expenses	(79,206)	(45,871)	(80,320)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Pool Programs

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4500	Other Income		265	0	
4501	Rental Income	18,800	14,033	18,800	
4510	Instruction / Lesson Income	25,010	35,739	36,300	
4521	Season Passes	50,160	50,311	55,000	
4522	Day Passes	11,000	7,878	10,000	
4523	Fitness		1,185	0	
	TOTAL REVENUE	104,970	109,411	120,100	
5010	Salary	190,304	114,311	198,716	
5011	Merit Salary	7,136	(31)	2,961	
5012	Overtime	4,892	2,982	5,592	
	Total Payroll	202,332	117,262	207,269	
5020	FICA / Medicare	18,104	8,972	18,937	
5030	Health	17,646	6,378	20,020	
5031	Vision Insurance		112	0	
5032	Dental		510	0	
5034	Life		247	0	
5035	Disability Insurance		690	0	
5040	Workers Compensation		1,533	0	
5050	Unemployment Insurance		335	0	
5070	Retirement		4,655	0	
	Total Benefits	35,750	23,432	38,957	
5201	Airfare	200		0	
5202	Lodging	200		600	
5206	Travel Meals		256	100	
5207	Mileage			200	
	Total Travel	400	256	900	
5900	Capital Equipment			0	
6030	Contractual/ Trainers- Instructors		8,126	8,500	
6040	Contractual/Network maint/dev.		6,316	0	
6080	Contractual/Contract Labor	440	2,691	2,000	
	Total Contractual	440	17,133	10,500	
6105	Minor Equipment	10,100	8,278	0	
6110	General Office Supplies	100	300	400	
6115	Materials & Supplies	300	4,106	2,000	
6122	Uniforms	2,050	1,862	2,050	
6124	Fuel / Oil		136	500	
6130	Furniture	13,200	17,513	0	
6140	Computer Supplies		117	0	
6150	Business Meals Programs	600	58	0	
6160	Training Materials	1,450	1,458	0	
	Total Supplies	27,800	33,828	6,950	
6220	Postage Expense		35	0	
6224	Shipping		159	0	
6300	Telephone Expense		2,378	2,800	
6304	Pager / Cell Phone		650	1,400	
6310	Fees/Dues/Subscription Expense	800	2,805	3,800	Background Checks
6314	Professional Development Fees	4,000	325	325	
6322	Printing Expense	1,260	320	800	
6400	Utilities Expense	1,800	1,304	1,600	
6405	Longevity Pay	900		0	
	Total Other Expenses	8,760	7,976	10,725	
	Total Expenses	275,482	199,887	275,301	
	Transfer From -			0	
	Transfer To			0	
	Revenue in Excess of Expenses	(170,512)	(90,476)	(155,201)	

Brushy Creek Municipal Utility District
 Operating Budget
 Fiscal Year:2009
 Cost Center: Facility Maintenance

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
	TOTAL REVENUE	0	0	0	
5010	Salary	51,500	39,583	55,704	
5011	Merit Salary	1,931		1,671	
5012	Overtime	6,940	3,400	8,200	
	Total Payroll	60,371	42,983	65,575	
5020	FICA / Medicare	5,464	3,289	5,976	
5030	Health	6,584	2,603	7,652	
5031	Vision Insurance		95	0	
5032	Dental		186	0	
5034	Life		97	0	
5035	Disability Insurance		260	0	
5040	Workers Compensation		462	0	
5050	Unemployment Insurance		143	0	
5070	Retirement		1,906	0	
	Total Benefits	12,048	9,041	13,628	
5201	Airfare	400		0	
5202	Lodging	400		0	
5207	Mileage			100	
	Total Travel	800	0	100	
5900	Capital Equipment			0	
6070	Maintenance Contracts	14,000	8,329	21,000	Increased for Cintas laundry
6080	Contractual/Contract Labor		500	0	
	Total Contractual	14,000	8,829	21,000	
6105	Minor Equipment	3,000		0	
6110	General Office Supplies	400		400	
6115	Materials & Supplies	8,400	8,264	12,000	cleaning products
6122	Uniforms	400	59	300	
6135	Major Equipment		1,449	0	
6155	Building Materials	1,000		0	
	Total Supplies	13,200	9,772	12,700	
6212	Building Maintenance	4,000	12,088	6,000	Spot Painting, goal motor replacement
6304	Pager / Cell Phone			420	
6314	Professional Development Fees	400		0	
6320	Repair/Mtc/Warranty Expense	4,000	9,455	8,000	A/C Prev Mtn
6322	Printing Expense		48	0	
	Total Other Expenses	8,400	21,591	14,420	
	Total Expenses	108,819	92,216	127,423	
	Transfer From -			0	
	Transfer To			0	
	Revenue in Excess of Expenses	(108,819)	(92,216)	(127,423)	

Brushy Creek Municipal Utility District
Debt Service Budget
Fiscal Year:2009
Cost Center: Debt Service

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4101	Property Tax Income	3,431,494	3,466,599	3,605,891	Based on \$1,103,731,454 @ 99% & \$.33
4102	Delinquent Property Tax Income	30,000	20,068	18,029	Based .5% collection
4103	Defined Area Tax	17,138	17,530	282,454	Based on \$79,252,042 @ 99% & \$.36
4405	Interest Income	400,000	225,901	217,322	Based on 3.0% interest
	TOTAL REVENUE	3,878,632	3,730,098	4,123,697	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5900	Capital Equipment	0	0	0	
6060	Appraisal Fees	45,000	37,956	52,600	
6080	Contractual/Contract Labor	1,600		0	
	Total Contractual	46,600	37,956	52,600	
	Total Supplies	0	0	0	
6461	Fiscal Agent Fees	12,000	3,821	6,000	
6468	Principal - 2004 Bond		0	100,000	
6469	Principal - 2008 Bond		0	45,000	
6460	Principal - 2005 Bond	200,000	200,000	100,000	
6479	Interest - 2008 Bond		44,158	105,980	
6462	Principal - 1996 Issue	200,000	200,000	225,000	
6463	Principal - 1997 Issue	225,000	225,000	225,000	
6464	Principal - 2003 Bond		725,000	760,000	
6465	Principal - 2001 New Issue	685,000	685,000	725,000	
6466	Principal - 2003 Tax & Rev Issue	725,000		0	
6467	Interest - 2007 Refunding	313,162	313,162	312,413	
6470	Interest - 1996 Issue	92,876	92,876	82,276	
6471	Interest - 1997 Issue	122,556	122,556	112,150	
6472	Interest - 2001 taxable			753,652	
6473	Interest - 2001 New Issue	440,342	440,342	409,516	
6474	Interest - 2003 Issue	779,026	779,026	0	
6475	Interest - 2004 Issue	149,630	149,630	149,630	
6476	Interest - 2005 Issue	396,398	396,398	388,398	
6477	Principal - 2007 Refunding	20,000	20,000	25,000	
	Total Other Expenses	4,360,990	4,396,969	4,525,014	
	Total Expenses	4,407,590	4,434,925	4,577,614	
	Transfer From -	1,528,470	662,527	712,834	Water Impact Fees (198,300)
	Transfer To	1,007,224		258,917	& Retained Earnings (514,534) To Defined Area Fund Balance
	Revenue in Excess of Expenses	(7,712)	(42,300)	(0)	

Brushy Creek Municipal Utility District
Debt Service Budget
Fiscal Year:2009
Cost Center: Bonds

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4120	Bond Revenue	65,000		65,000	Second bond for the Defined Area will be issued
4405	Interest Income	40,000		40,000	Second bond for the Defined Area will be issued
	TOTAL REVENUE	105,000	0	105,000	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5900	Capital Equipment			0	
6010	Contractual-Legal		27,348	0	
6025	Contractual/Auditing		8,000	0	
6080	Contractual/Contract Labor	105,000	99,759	105,000	Second bond for the Defined Area will be issued
	Total Contractual	105,000	135,107	105,000	
	Total Supplies	0	0	0	
6310	Fees/Dues/Subscription Expense		7,070	0	
	Total Other Expenses	0	7,070	0	
	Total Expenses	105,000	142,177	105,000	
	Transfer From - Transfer To				
	Revenue in Excess of Expenses	0	(142,177)	0	

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Brushy Creek Municipal Utility District
 Capital Budget
 Fiscal Year:2009
 Cost Center: Capital Recovery Fees

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4202	CRF - Water	377,100	115,226	188,550	Based on 90 LUEs
4204	CRF - WW	324,720	92,906	162,360	Based on 90 LUEs
4405	Interest Income	125,000	55,973	19,500	Based on 3.0% interest
	TOTAL REVENUE	826,820	264,105	370,410	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5900	Capital Equipment			0	
	Total Contractual	0	0	0	
	Total Supplies	0	0	0	
6425	Bad Debt Expense		2,094	0	
	Total Other Expenses	0	2,094	0	
	Total Expenses	0	2,094	0	
	Transfer From -			0	
	Transfer To	826,820		370,410	Water CRF to Debt Service
	Revenue in Excess of Expenses	0	262,011	0	Wwater CRF to General Fund for LCRA payments

Brushy Creek Municipal Utility District
 Capital Budget
 Fiscal Year:2009
 Cost Center: Builders Park Fees

Object Code	Account	FY2008 Annual	FY2008 9 months 75.00%	Fiscal Year Total	
4130	Builders Fees	122,580	36,580	62,676	Based on 90 LUEs
4405	Interest Income	4,000	2,227	3,375	Based on 3.0% interest
	TOTAL REVENUE	126,580	38,807	66,051	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5900	Capital Equipment	215,000	185,242	182,843	Sendero Pool Payments
	Total Contractual	0	0	0	
	Total Supplies	0	0	0	
	Total Other Expenses	0	0	0	
	Total Expenses	215,000	185,242	182,843	
	Transfer From - Transfer To	88,420		116,792 0	Transfer from Water Revenue
	Revenue in Excess of Expenses	0	(146,435)	(0)	

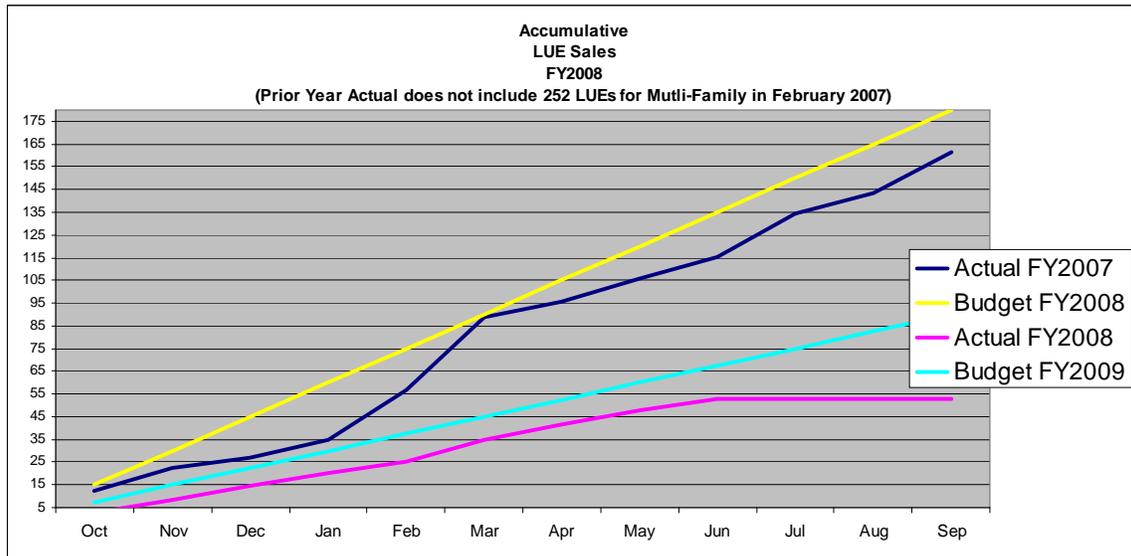
Brushy Creek Municipal Utility District
Fiscal Year 2008-2009 Budget
Overview of the Capital Fund

The Capital fund consists of three primary sources of revenue all 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 residential water meter represents one LUE.

The current Builders Fee for one LUE is \$5,135.21. 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
\$691.21	Parks Fee	Capital	Builders Park Fee Capital
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$25	Connection	General	Administration
\$60	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 level of revenue generated by the builder's fee is tied very closely to the housing market. The chart below reflects the impact the 2008 housing market had on District connections.



The three Capital fund revenues include the Water Capital Recovery Fee, the Waste Water Capital Recovery Fee, and the Builders Park Fee.

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.

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 Pool.

Brushy Creek Municipal Utility District		
Sendero Springs Pool Debt		
Purchase Price (December 2004)		<u>\$1,131,594.60</u>
Funded by Operating Revenue		\$633,816.60
Principal Paid to Date	\$507,053.28	
Interest Paid to Date	<u>\$112,413.71</u>	
Principal Balance (Last principal to be paid 1-1-2009)	\$126,763.32	
Funded by Sendero Springs Builders Park Fees		\$497,778.00
Initial Payment	\$150,000.00	
Paid to date (estimated 400 fees to date)	<u>\$250,223.45</u>	
Remaining Balance (estimated 140 fees required)	\$97,554.55	
Builders Park fees are currently \$691.21 per LUE		

Fund Balance

The retained earnings from the Water impact fees is projected to be \$275,000 at the start of FY2009. The Wastewater impact fee retained earnings is projected to be \$665,000 at the start of FY2009. The budget reflects transferring \$349,431 from the waste water fee retained earnings in FY2009 to contribute to the 2009 regional wastewater contract payments.

FY2009 Proposed Budget

The detail budget can be found following this summary.

Staff is budgeting revenue based on 90 LUEs. All of the Water and Waste Water fee revenue is being transferred to other Funds. The Sendero Springs park fee is being used to pay debt service on the pool purchase. Any park fees collected from other areas of the District will be transferred to retained earnings.

Revenue from water sales in the Operating fund is being transferred to the Capital Fund for the last interest debt service payment on the Sendero Pool.

Brushy Creek Municipal Utility District
Fiscal Year 2008-2009 Budget
Overview of the Debt Service Fund

At the beginning of the 2008-2009 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$54 million. This includes a revenue bond from the Texas Water Development Board. The District also has outstanding debt with Highland Resources for the purchase of the Sendero 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 \$51,205,000 at the beginning of FY2008-2009.

Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2008-2009			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 1996	3,700,000	2,200,000	1,500,000
Series 1997	4,235,000	1,730,000	2,505,000
Series 2001 (&Refunding)	13,250,000	4,410,000	8,840,000
Series 2003	27,500,000	9,545,000	17,955,000
Series 2004	3,285,000	0	3,285,000
Series 2005	9,500,000	200,000	9,300,000
Series 2007 (Refunding)	7,840,000	20,000	7,820,000
TOTAL	69,310,000	18,105,000	51,205,000

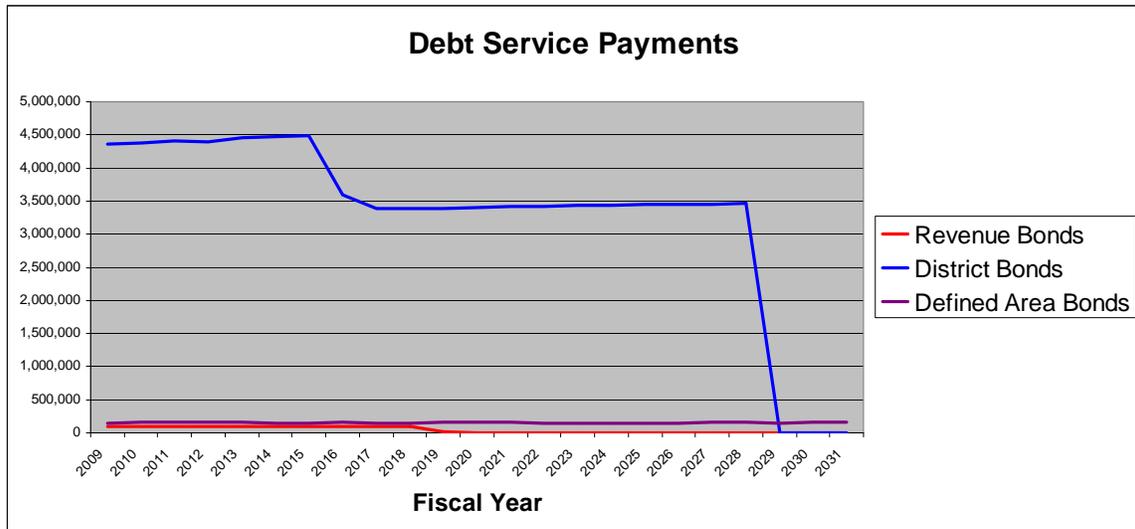
The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. The first bond for the Defined Area was issued in January 2008 for \$2,020,000. The District anticipates issuing the second bond in FY2009.

Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2008-2009			
<u>Name of Issue</u>	Original <u>Principal</u>	Amount <u>Retired</u>	Amount <u>Outstanding</u>
Series 2008	2,020,000	0	2,020,000
TOTAL	<u>2,020,000</u>	<u>0</u>	<u>2,020,000</u>

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 FY2008-2009 will be \$775,000.

Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2008-2009			
<u>Name of Issue</u>	Original <u>Principal</u>	Amount <u>Retired</u>	Amount <u>Outstanding</u>
Series 2002	1,500,000	725,000	775,000
TOTAL	<u>1,500,000</u>	<u>725,000</u>	<u>775,000</u>

Future debt service payments are reflected in the chart below.



The debt to Highland Resources for the purchase of the Sendero Pool was incurred at the start of FY 2004-2005 for a total principal amount of \$1,131,594. The debt payments are in two forms. Principal of \$633,816 is to be repaid as a simple loan with annual principal payments of \$126,763 plus interest. 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 2008-2009			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Sendero Pool - Simple Loan	633,816	507,053	126,763
Sendero Pool - Builder Fees	497,778	400,223	97,555
TOTAL	1,131,594	907,276	224,318

The debt payments for the Sendero Pool purchase is budgeted in the Capital Fund

Debt Service Obligations

Fiscal Year 2008-2009

The required bond debt service payments for fiscal year 2008-2009 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	\$ 60,000	\$ 42,550	\$ 102,550
Non-Revenue Defined Area Bonds	\$ 45,000	\$ 105,980	\$ 150,980
Non-Revenue District Bonds	<u>\$2,160,000</u>	<u>\$2,208,033</u>	<u>\$4,368,033</u>
Total	\$2,265,000	\$2,356,563	\$4,621,563

The final Sendero Pool simple loan principal payment of \$126,763 will be in January 2009. Interest is based on the prime interest rate.

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 FY2008, the I&S tax rate for the District was \$.34 per \$100 of Assessed Value (AV). Staff are requesting a decrease in the debt service tax rate of \$.01 which will be offset by an increase in the OM tax rate. The overall District rate will remain at \$.50 per \$100 of assessed value.

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 two primary sources of revenue for the Defined Area's debt service expenditures are Interest and Sinking (I&S) and Operation and Maintenance (O&M) tax revenue. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2008, the IS tax rate for the Defined Area was \$.03 per \$100 of AV and the OM tax rate was \$.33 per \$100 of AV.

Fund Balance

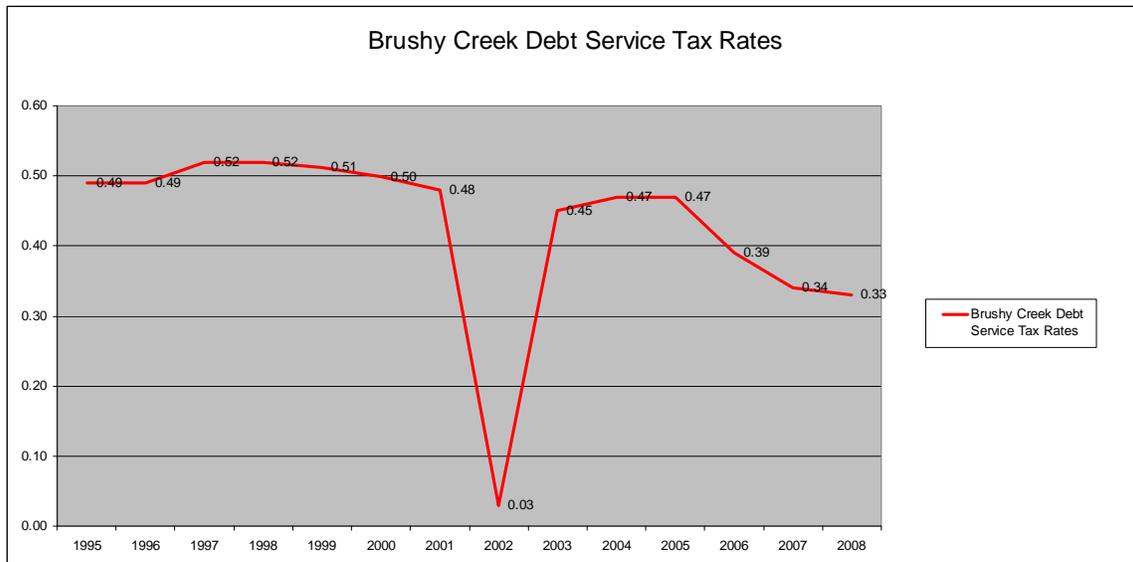
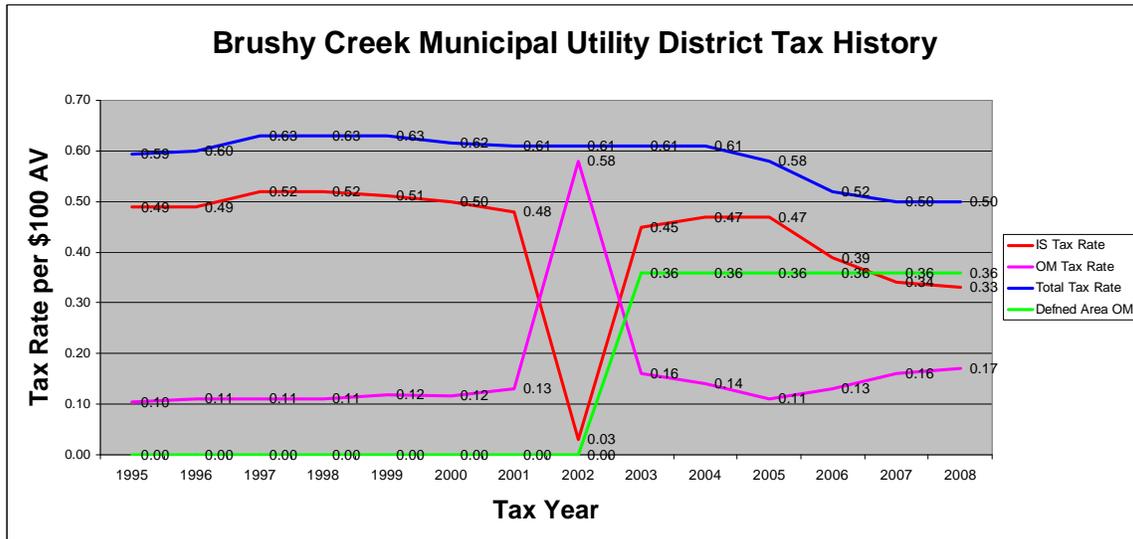
The District also transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$7.5 million at the end of FY2007-2008.

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

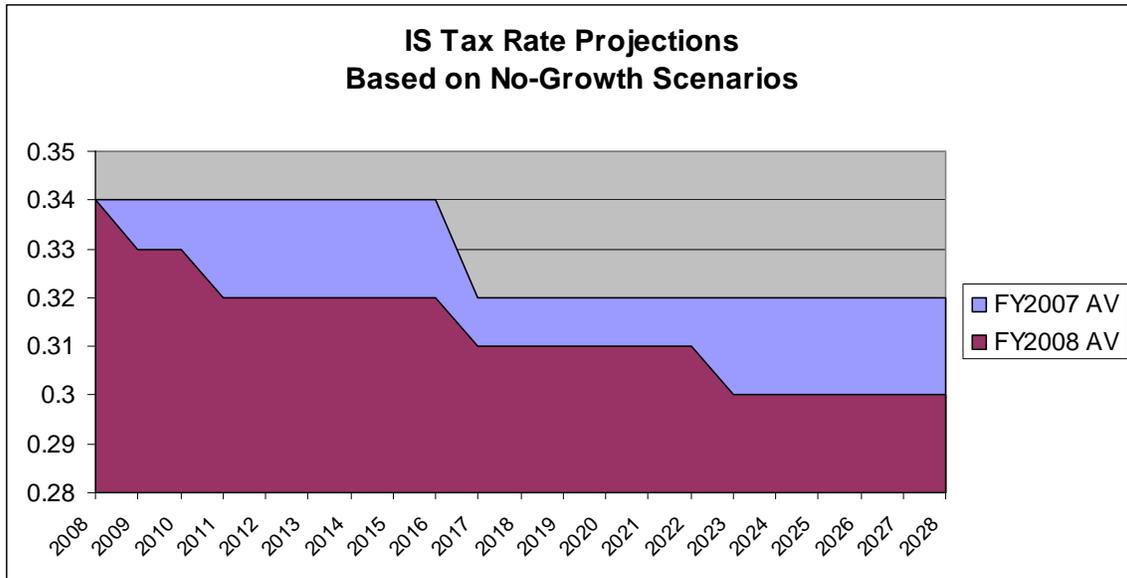
FY2009 Proposed Budget

The chart below reflects the summary budget for the Debt Service Fund for FY2008-2009. The detail budget can be found following this summary.

Staff is recommending the IS tax rate for the District in FY2009 decrease to \$.33 per \$100 of AV. This will generate \$3,605,891 in tax revenue. Interest revenue, earned at an estimated 3% on the fund balance (\$217,000) water impact fees (\$198,300) and \$514,534 from the fund balance will fund the FY2009 debt service and related expenses.



The recommendation to reduce the debt service tax rate is supported by the District's financial advisor. The following charts are indications of where the debt service tax rate should be based on a conservative no-AV growth. The chart compares the recommendation for FY2007 to FY2008 and forward based on that year's approved AV.



At this time, staff recommends changing the Defined Area tax rate from \$.03 IS and \$.33 OM for a total of \$.36 IS per \$100 of AV. The Defined Area tax should be changed to 100% debt service to accommodate the issuance of the second bond.

The cost of issuing the second bond is included in the FY2009 budget. All costs will be recovered in the bond proceeds.

Brushy Creek Municipal Utility District
Fiscal Year 2008-2009 Budget
Overview of the General Fund (Operations)

FY2009 Plan

Prior to the end of FY2008, the District will have completed a Customer Service Survey, a Wage and Compensation Survey, a Water and Waste water master plan, a Utility Rate study, and part of a Parks and Recreation master plan. Each of these planning documents provides recommendations for long term planning. The emphasis for FY2009 then, is to;

- complete any active projects;;
- fund critical projects and maintenance;
- fund safety issues;
- maintain current level of service,
- fund regulatory requirements;
- complete the operational plans and long term financial planning based on the studies and surveys started in FY2008.

The projects that the District has agreed to fund in FY2008 but that will not be completed until FY2009 include;

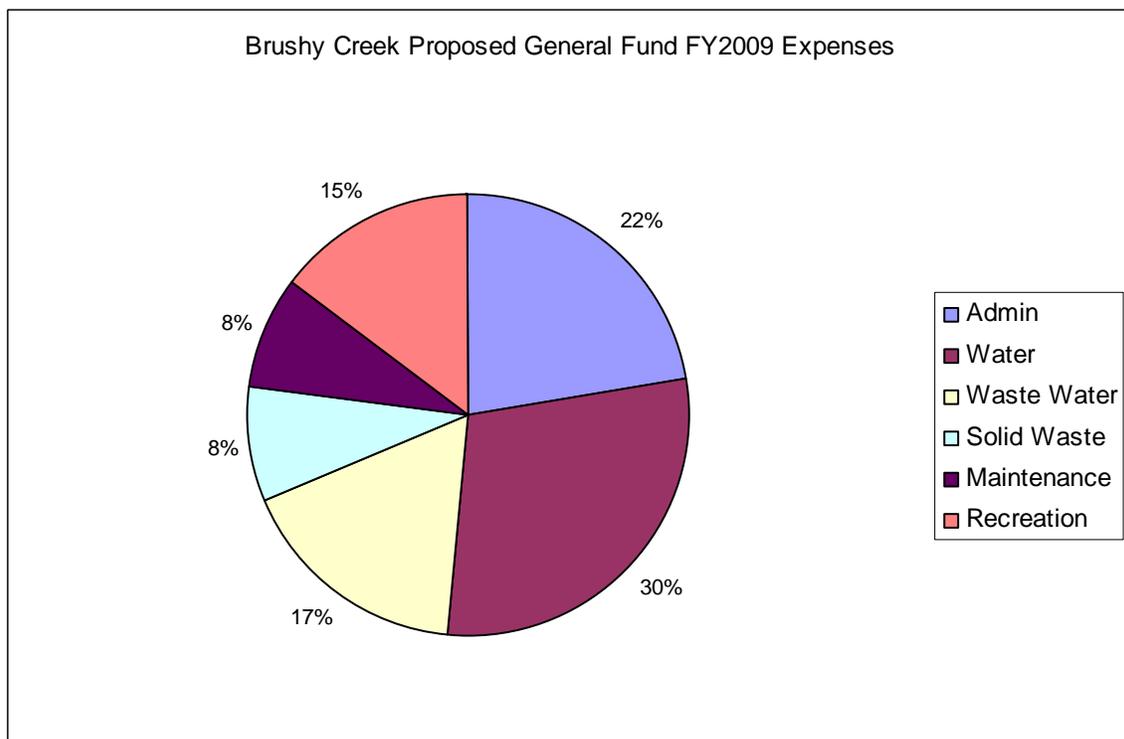
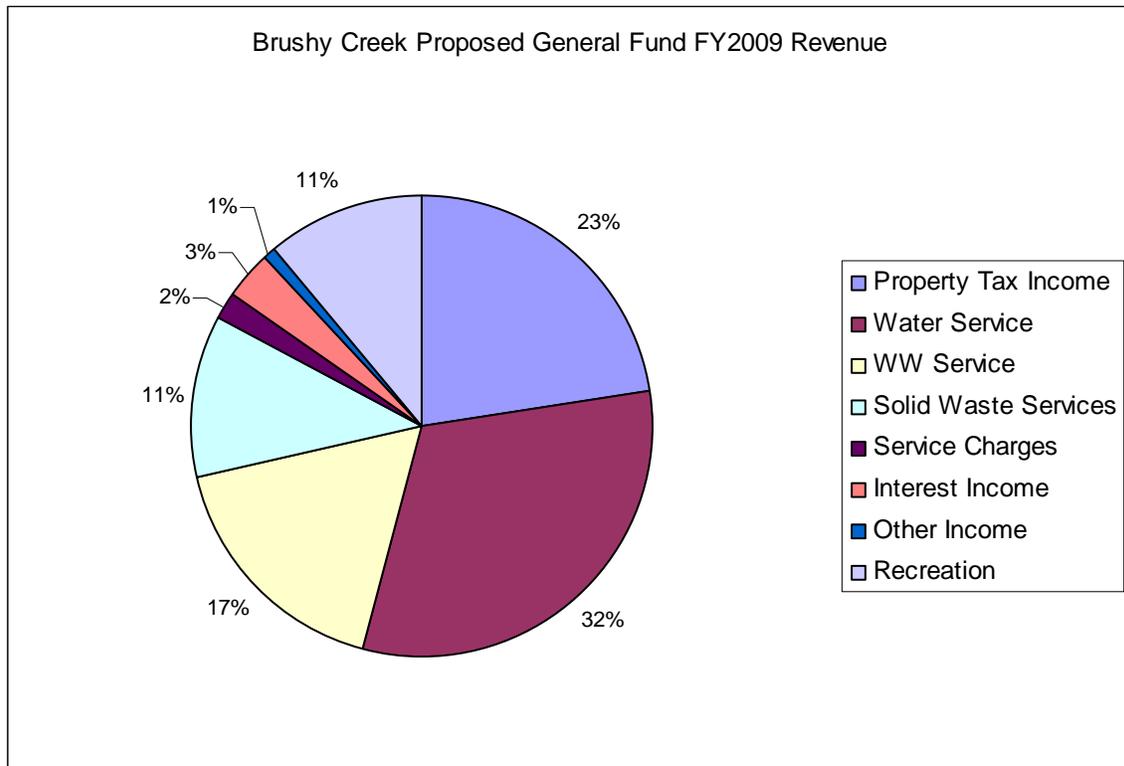
- Disc Golf Parking Lot (engineering and specifications will be completed and the construction will be completed in FY2009)
- Activenet upgrade – Recreation software (The software will be purchased in FY2008 but the training costs may be incurred in FY2009)
- Visiflow / Scanning Software
- Phase II of District Signs
- Completion of the Parks Master Plan
- Walsh Ranch Trail (\$30,000 cost with 50% funded by Walsh Ranch MUD)
- Intake repairs

All the projects that were funded in FY2008 but not completed until FY2009, will be funded by General Fund retained earnings through the Board contingency line item in FY2009. The one exception is the water intake structure. This is included in the Water Treatment Facility budget.

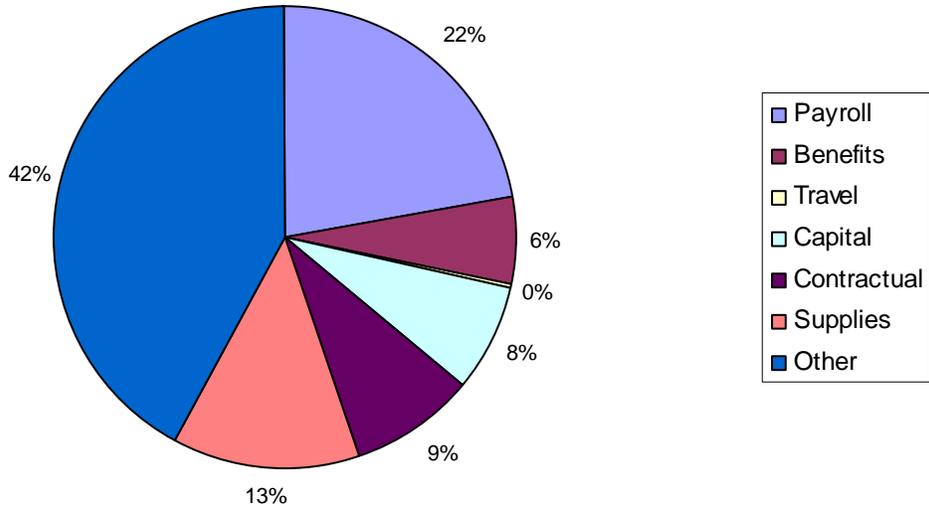
New projects, expenditures, and capital purchases were only included in the FY2009 budget if the Staff and Board determined they were critical to operations, maintenance issues, safety issues, or required by regulations. New expenditures include;

- Two new Water / Waste Water operators
- An Administrative Assistant in Public Works
- A Systems Administrator for IT (approved in FY2008)
- An additional membrane rack for the WTF to expand capacity
- A District-wide inventory of assets
- Refurbish the 901 Great Oaks Office building
- Build out of a server room at the WTF and replacement of servers
- Synchronization of all the District's PC's operating systems and replacement of older PCs
- Back up operating system
- SCADA system improvements
- Safety Issues
- WTF Pilot Study

- Water Audit
- Sewer Monitoring and related equipment
- Storage building at the WTF
- New vehicle for Public Works
- Replacements of residential meters with 1.5 + million gallons
- Maintenance for the Shirley McDonald Park dam
- Addition of electrical and water hook ups at the Community and CH parks pending the Parks master plan
- An increase in the contributions to employee's retirement system from 4% employee contribution and 8% District match to 5% employee and 10% District



Brushy Creek FY2009 Proposed General Fund Expenses by Category



Other expenses include;

The regional wastewater contract	\$1,250,164
Solid Waste Services	\$ 842,400
Utilities & Streetlights	\$ 738,000
Board Contingency	\$ 470,000

Administrative Departments

Executive Cost Center

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

Changes reflected in the FY2009 budget include the following;

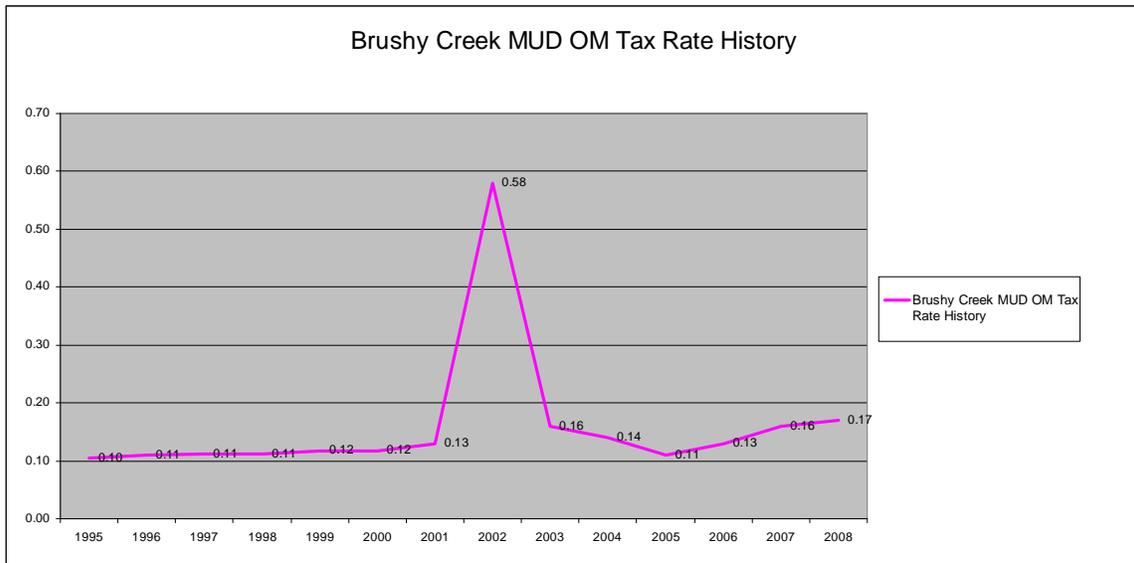
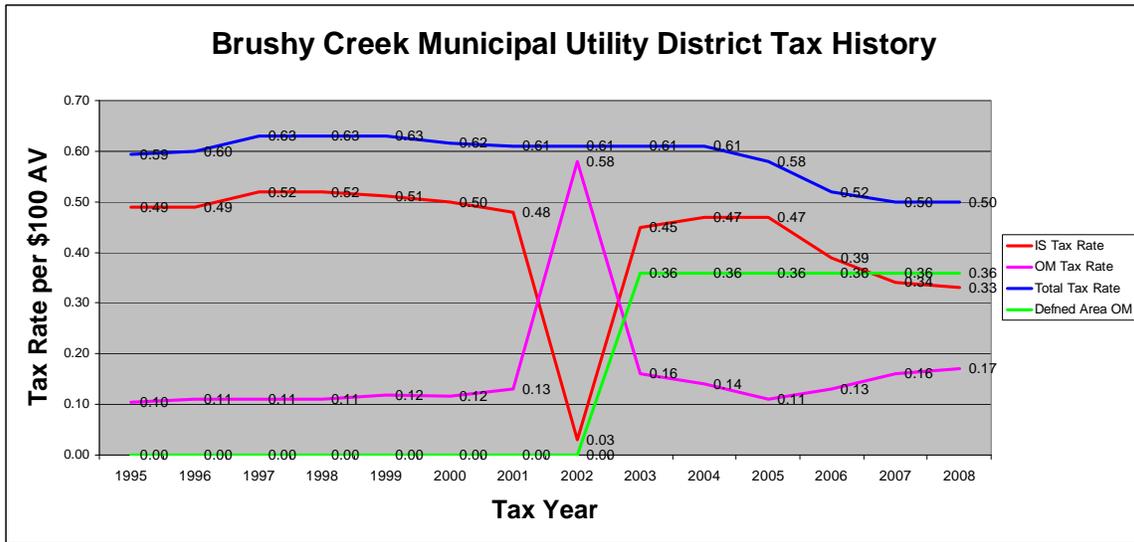
- \$10,000 budgeted for a District –wide inventory of assets;
- Increased travel budget of \$2,000 per Director for attendance at industry conferences
- \$20,000 for an investment advisor. Interest income has been increased by .5% higher than current earnings in anticipation of the impact of hiring an investment advisor. This more than covers the contract cost.
- \$500 per Director budgeted for business meals.
- The contingency is being funded at 3% of the operating revenue plus \$218,000 for projects that were included in the FY2008 budget but will not be completed until FY2009. Costs associated with improving the District’s servers and moving the server room to the Water Treatment Facility are designated for the Contingency. Also added to the Contingency is \$267,000 for repairs and expansion projects at the Water Treatment Facility. Funding for the Contingency will come from Retained Earnings.
- \$10,000 is included in Community Activities for the BBQ cook-off.
- Staff are requesting a 5% pool for pay increases, 3.5% for meeting expectations and 1.5% for exceeding expectations in accordance with policies. We are not requesting any changes to the pay scale.
- Employee contributions to the TCDRS plan are budgeted to increase from 4% to 5% and the District contribution increased from 8% to 10%.

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 FY2008 was \$.16 per \$100 of Assessed value (AV). The District’s certified AV increased from \$1,006,044,447 to \$1,071,505,946 or a 6.5% increase. Based on the new AV, each \$.01 of tax rate generates \$107,150 in revenue. For the average homeowner in the District, each \$.01 amounts to \$20.34 in taxes. Staff are requesting increasing in the OM tax of \$.01 which will be offset by a decrease in the debt service tax rate of the same amount. The District’s overall tax rate will remain at \$.50 per \$100 of AV. The additional \$.01 of OM tax will generate \$110,373.

The Defined Area Operation and Maintenance (OM) property tax for FY2008 was \$.33 per \$100 of Assessed value (AV). The Defined Area’s certified AV increased from \$56,089,830 to \$78,306,378 or a 39.6% increase. Based on the new AV, each \$.01 of tax rate generates \$7,830 in DA OM tax revenue. For the average homeowner in the Defined Area, each \$.01 amounts to \$29.05 in taxes in addition to the District taxes. The Defined Area OM tax is being reduced to \$.0 and converted to 100% IS tax.



Changes reflected in the FY2009 Budget include the following;

- Staff are recommending increasing the Operation and Maintenance Tax rate to \$.17 per \$100 of Assessed Value (AV). The total District tax rate would remain \$.50 per \$100 of AV.
- The investment interest is budgeted at 3%, slightly higher than what the District is currently earning. We anticipate the new investment advisor will improve the rate of return.
- Rental income has been increased pending a new cell tower lease.
- The number of staff has increased by 1FTE for a Database Administrator. The Database Administrator will be responsible for supporting the Recreation and Utility software and District's website.
- The review and audit of the District's records is included in Contractual costs.
- The District's computers operate from multiple versions of Microsoft Office. All PCs will be updated to the same system. Older PCs will be replaced, and a backup system installed.
- The District office at 901 Great Oaks will be refurbished to office several Public Works employees. This capital improvement will be funded by retained earnings.
- The cost of streetlights is budgeted to increase for the Highland Horizons development.

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 FY2009 budget does not reflect any new expenditures or staff.

Service Departments

The significant change to the Service budgets include two new Operators and an Administrative Assistant for the department. The new Operators will be primarily responsible for meter reads and meter installs and replacements. This will allow other Operators to focus on meeting regulatory requirements and working on significant repairs.

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 current FY2009 budget reflects revenue based on current rates but an increase in overall revenue as an average of FY2007 (wet year) and FY2008 sales (drought year).

Changes included in the FY2009 budget include;

- 12 months of revenue from the Cimarron water contract,
- Allocation of 50% of the payroll costs for two new operators positions,
- Allocation of 20% of the payroll costs for a Public Works administrative assistant,
- Construction of storage facilities at the Water Treatment Facility so that they can be removed from the maintenance yard. This will be funded with retained earnings,
- A new vehicle for the two new operators,
- An audit of water losses (regulatory),
- Demolition of storage tanks at the rental house property,
- Replacement of up to 620 residential meters in the District that have 1.5 million gallons or more. This represents about half of the meters that have exceeded 1.5 million gallons. The meters will be replaced with meters that allow drive by reads as opposed to hand reads. The new meters cost approximately three times as much as the hand read meters.

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 with the only increase 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 FY2009, we have budgeted an additional \$349,431 transfer from the impact fee retained earnings.

Changes included in the FY2009 budget;

- An increase in the regional waste water contract of \$103,000.
- Allocation of 50% of the payroll costs for two new operators positions
- Allocation of 20% of the payroll costs for a Public Works administrative assistant
- New monitoring equipment for the required sewer monitoring and costs associated with a contractor for reviewing those tapes

- Equipment purchases related to safety issues including new wet well lids, trenching, and portable generators

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.

For FY2009, the primary projects will be;

- The repairs to the intake structure from damage incurred during the 2007 flooding at Lake Georgetown
- Expanding the production capacity at the plant by adding an additional membrane filter. The budget includes \$258,000 for 100 modules plus 20%.
- Allocation of 20% of the payroll costs for a Public Works administrative assistant
- Adding a security system to the plant building and a monitoring service
- A pilot study for the WTF prior to the expansion (regulatory)
- A 10% increase in the cost of raw water from BRA

The District has submitted a claim to our insurance carrier for the intake structure damage. If the claim is denied, the District will fund the repairs from retained earnings.

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 current contract expires September 30. The District put out an RFP for a new three year contract and awarded the contract to the current vendor, Round Rock Refuse. Due to increased fuel and landfill costs, the District cost increased by 40%. Staff are recommending increasing resident rates by an average of 23% to recover some of that increased cost.

The FY2009 budget reflects the increased solid waste rates from both the vendor and to the residents.

Maintenance Departments

With the exception of Facility Maintenance at the community center, all maintenance is under the supervision of Public Works. Maintenance of the parks, pools and grounds is currently funded by revenue from the Services department.

Parks Maintenance Cost Center

The two primary projects for the Parks Maintenance is the completion of the Disc Golf parking lot (which is reflected in the Executive Cost Center, Board Contingency line item) and repairs and maintenance to the Dam at Shirley McDonald park. We have also included the cost of adding electrical and water hook ups to the Community and Cat Hollow parks pending the Master plan outcome.

Pools Maintenance Cost Center

There are no significant changes to the Pools Maintenance cost center for FY2009.

Grounds Cost Center

The Grounds Cost Center includes those costs associated with maintaining the trails and landscaping at the Districts parks.

Changes in the FY2009 budget include;

- An increase in the contract for mowing and mulching the medians, parks and trails.
- Reduction in budget for Kiddies Cushion and plant replacement.

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 nearly 58% of its expenses. This deficit is funded by revenue from the Services department. Including Parks and Pools maintenance, the funding drops to 38% of expenses.

The budget for FY2009 has not substantially changed from FY2008 except for the removal of completed capital projects. The department is under the leadership of a new manager and is in the middle of a master plan. Until the master plan is completed and the new manager has an opportunity to determine the impact of the master plan, no changes are planned for the Department.

Community Center Cost Center

The only new expenditures reflected in the FY2009 budget are the increased transaction fees associated with the Recreation software and the fees for the expanded background check process.

Park Programs Cost Center

There are no substantial changes to the Parks Program budget for FY2009.

Pool Programs Cost Center

There are no substantial changes to the Pools Program budget for FT2009.

Facility Maintenance Cost Center

The only change to the Facility Maintenance budget is;

- An increase for Materials and Supplies related to cleaning the Community Center
- An increase in the maintenance contract to pick up laundry services.