



The Brushy Creek Life



**Dedication of the new Sendero Valley Park and upgrades to
Pepper Rock Park and Highland Horizon Park**

FY 2019 Budget

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Brushy Creek Municipal Utility District Annual Budget
For the Fiscal Year
October 1, 2018 to September 30, 2019

DISTRICT LEADERSHIP

REBECCA B. TULLOS
Place 1 Director

MICHAEL TUCKER
Place 2 Director

KIM FILIATRAULT
Place 3 Director

DONNA B. PARKER
Place 4 Director

SHEAN R. DALTON
Place 5 Director

Staff

MIKE PETTER
General Manager

MARGIE ANTHES
Executive Assistant



Board of Directors' Message

We are pleased to present the approved Budget for FY2019 which keeps the overall tax rate the same as 2018, decreases the Defined Area tax rate and still operates within the District's long range Financial Plan. We remain focused on our key strategic goals with this budget while meeting the challenge of limited funding with innovative service delivery that our residents have come to expect.

Our decisions in preparing the FY2019 Budget have been guided by input from District Resident Advisory Committees, the Ten-Year Parks and Open Spaces Master Plan approved in 2011, and long-range financial forecasts.

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

No Increase on Total Tax and Defined Area Tax Decreased

The total tax rate remains the same as last year at \$.460 per \$100 of assessed valuation. The FY2019 Budget also includes a \$.015 decrease in the District's Defined Area tax rate to \$.175 per \$100 of assessed valuation. The Defined Area tax rate is entirely devoted to debt service. These tax rates can be accommodated in our long-range plan and will allow us to meet all obligations and continue to provide high service levels.

Parks & Recreation Improvements

In FY2018 the District was able to complete a number of parks and recreation improvements including:

- New Playground at Pepper Rock Park
- New Playscape at Highland Horizon Park
- Creation of new park, Sendero Valley Park, in Sendero Springs
- New fences at Pepper Rock Park and Cat Hollow Pool
- New Trail Connections on O'Connor for relocated County Crosswalk
- Replacement of Heaters for Sendero Springs Pool

Continuing the District's priority of providing high quality parks and recreation amenities, the FY2019 Budget includes funding for new equipment and projects including:

- Community Park trail repair
- New Restroom Building for Cat Hollow Pool & Park
- Cat Hollow Park Basketball Court Resurfacing
- Expansion of Sendero Springs Pool Building
- New District Sign at Cat Hollow Park (O'Connor & Liberty Walk)
- Improved Irrigation and Lighting for the Community Center Garden

Utilities Projects

FY2018 saw several accomplishments for the Utilities Department which focused on continuing to produce superior quality water.

- Water Treatment Facility Membrane Replacement for Rack #3
- Six New Turbidimeters at Water Treatment Plant
- Ground Well #6 Completed – a new, additional District water source
- Water Treatment Plant Generator Upgraded to qualify for NRG rebate program

The FY2019 Budget supports the Board's commitment to improving the utility infrastructure with funding for the following projects in alignment with the District's long-term plans:

- Huro SC 400 Spin Doctor Valve Exerciser
- Pump Replacement at Woods Lift Station
- Cat Hollow Lift Station Work
- Replace Singer Pump Valves at Lake Georgetown Intake
- Repair Exterior of Clear Well Storage Tanks at Water Treatment Plant
- Perform Repair Work on Pasada Pond

The FY2019 Budget reflects the necessity of a reliable, efficient water and wastewater system in the District.

Conclusion

The FY2019 Budget addresses the Board's top priorities. Our emphasis is on maintaining existing assets in the most cost-effective manner while continuing to promote "The Brushy Creek Life."



Budget Summary and Overview

Fiscal Year 2018 -2020 Goals

The Brushy Creek MUD vision is to provide a sustainable and carefully managed community infrastructure with superior water, amenities and services that support and preserve the natural elements of Brushy Creek and provide our residents with access to parks, attractions, programs and recreational opportunities that appeal to a growing and diverse population. This is "The Brushy Creek Life".

1. Diversified and Expanded Programming

- a) Promote effective community outreach
- b) Embrace multi-cultural populations through programming, events and activity with emphasis on teen and active adult programming

2. Branding and Awareness

- a) Identify and create the Brushy Creek brand
- b) Build the brand – bring the Brushy Creek brand to life

3. Service

- a) Leverage parks and recreation spaces to fulfill needs identified by the District expressed by the Community
- b) Make technology the cornerstone for effective and efficient operations

4. Regulatory and Management

- a) Maintain the continuity and integrity of the Board relations / communications model
- b) Update and continually monitor the fiscal plan that assesses the impact of build-out

4. Partnerships

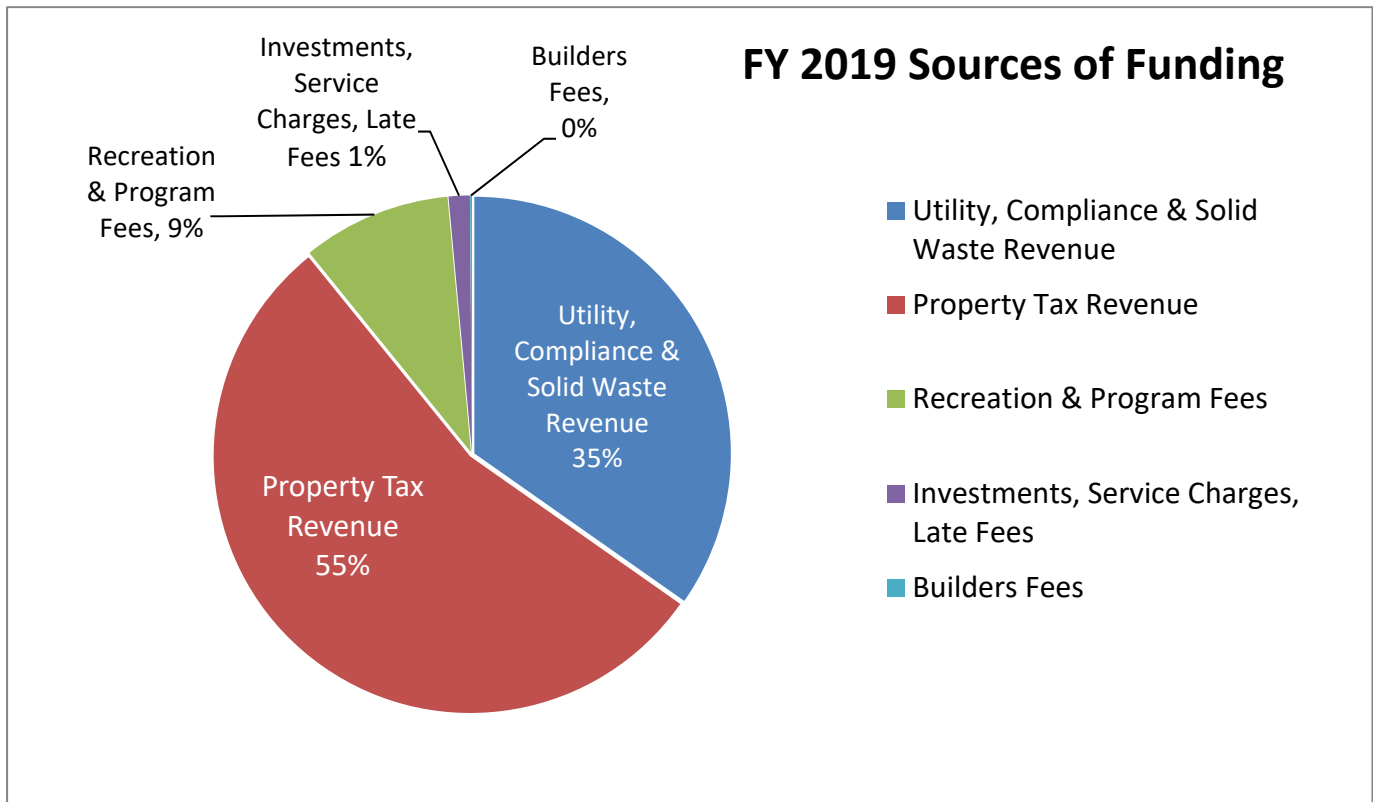
- a) Grow, expand, and nurture relationships with community partners
- b) Evaluate, leverage, and mitigate the impact of growth surrounding the District

Funding Overview

The District funds its operational expenses and capital projects with a variety of revenue sources. These sources include property taxes, charges for services such as water and wastewater, solid waste and stormwater utilities, recreational program fees and builder fees assessed on new construction. The following table summarizes the District's funding sources and shows how they have changed over the past several fiscal years.

Brushy Creek Sources of Funding

	<u>FY2019</u>	<u>% change</u>	<u>FY2018</u>	<u>% change</u>	<u>FY2017</u>	<u>% change</u>	<u>FY2016</u>	<u>% change</u>
Utility, Compliance & Solid Waste Revenue	\$ 6,639,877	0.44%	\$6,611,111	2.24%	\$6,466,556	1.86%	\$6,348,623	3.76%
Property Tax Revenue	\$ 10,397,430	6.72%	\$9,742,675	6.22%	\$9,172,506	9.47%	\$8,379,245	18.23%
Recreation & Program Fees	\$ 1,793,992	21.57%	\$1,475,646	7.59%	\$1,371,609	6.19%	\$1,291,599	21.45%
Investments, Service Charges, Late Fees	\$ 254,900	44.37%	\$176,558	-40.52%	\$296,857	-20.29%	\$372,437	-20.83%
Builders Fees	\$ 24,121	-79.22%	\$116,080	-54.42%	\$254,660	-31.16%	\$369,920	-21.50%
Total	\$ 19,110,320	5.45%	\$18,122,070	3.19%	\$17,562,188	4.77%	\$16,761,825	-20.32%



How the 2019 Funding is Allocated

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

- Property Tax Revenue
 - \$0.30 of the tax rate pays for Administrative and Maintenance expenses
 - \$0.16 of the tax rate pays for District debt service obligations
- Utility, Compliance, and Solid Waste Revenue
 - Funds Water, Waste Water, Water Treatment Facility, Regulatory Compliance and Solid Waste operating expenses
 - Funds \$240 per utility connection for Recreation expenses - \$1,375,920
- Recreation Fees
 - Fund Community Center, Aquatics and Parks programming expenses
- Investments, Service Charges and Late Fees
 - Fund Administrative expenses
 - Fund Parks Maintenance expenses
 - Fund annual debt service payments
 - Fund impact fee reserves
- Builder Fees
 - Fund park fees fund balance
 - Fund annual debt service for long-term water projects
 - Fund regional waste water capital charges

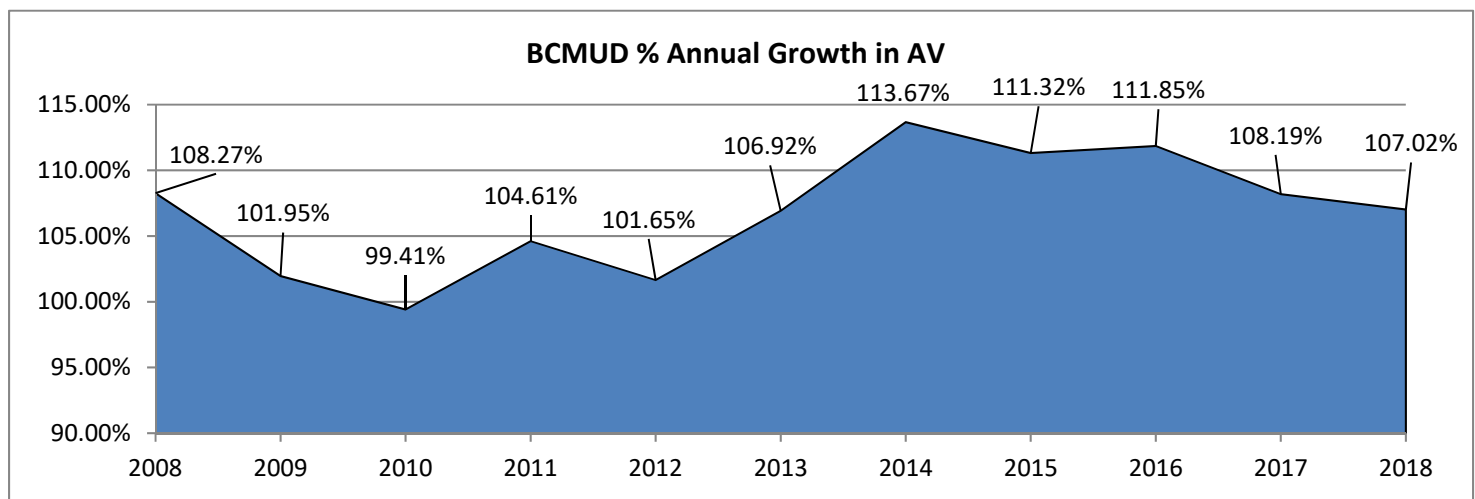
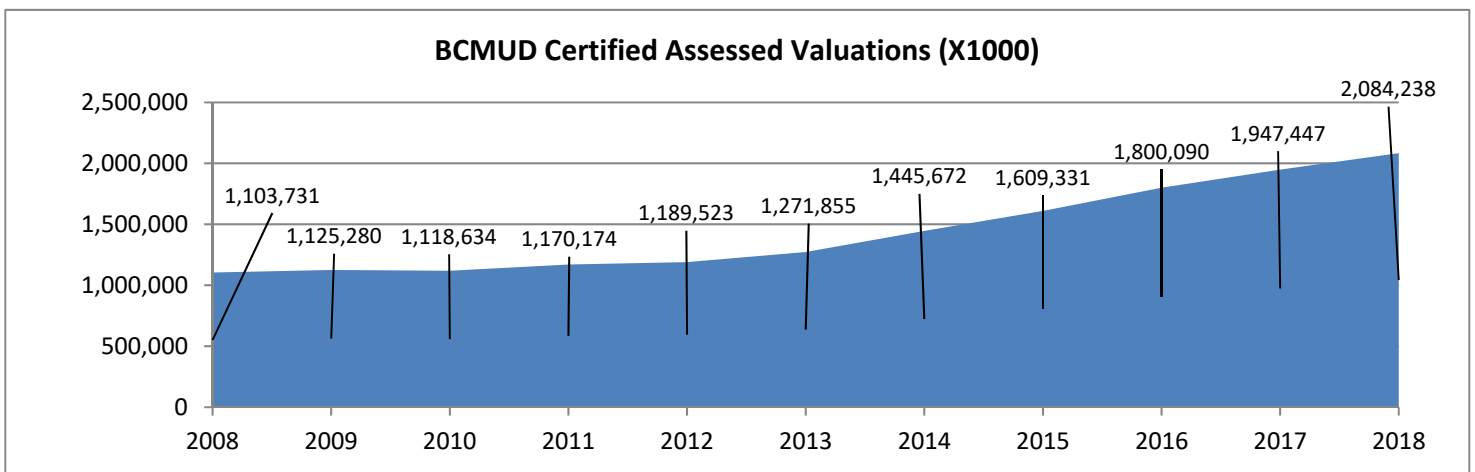


Tax Rate Information

Assessed Values and Property Taxes

As the District continues to grow its overall assessed valuation continues to increase as well. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. This fiscal year, the District is able to maintain the total tax rate at \$0.46 per \$100 of valuation. The District is able to keep the tax rate at 2018 levels due to the District's valuations increasing, a significant balance in the debt service reserves and the debt service obligations decreasing over time. The continued operations and maintenance rate provides the revenue needed to keep pace with the growing need for maintenance of the District's assets and the increased costs of providing services to a growing population. The Defined Area tax rate decreased again this year by \$.015 to \$0.175 per \$100 valuation in the FY2019 budget. The Defined Area tax rate is used exclusively for debt service.

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

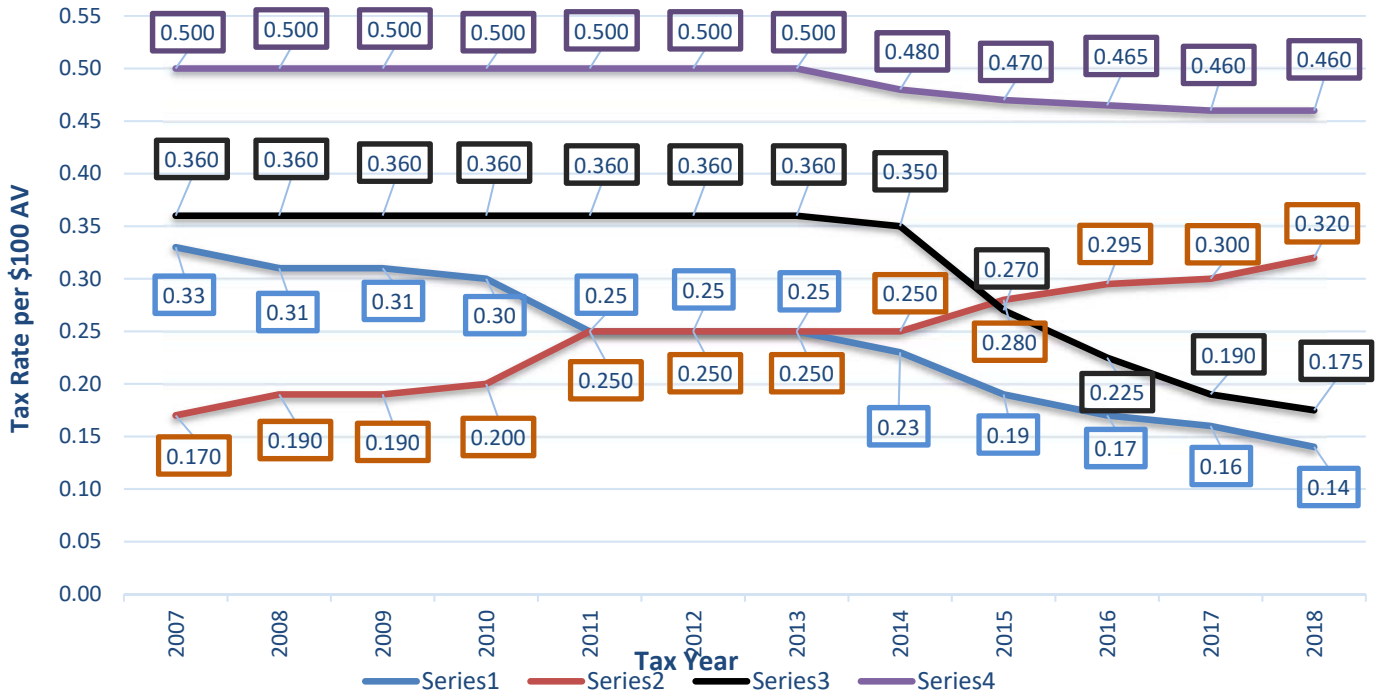


Tax Rates

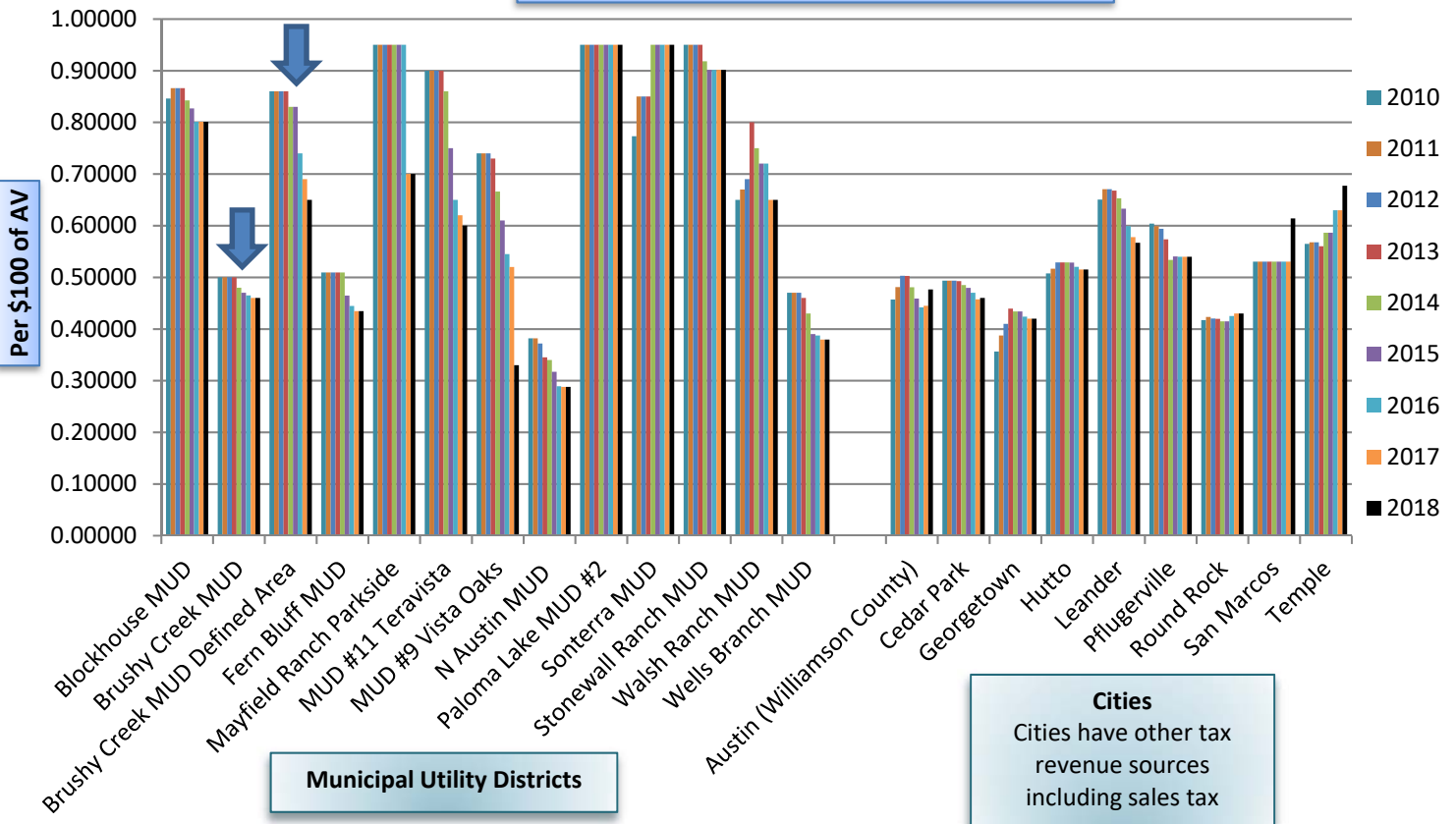
<u>District</u>	<u>Tax Year 2018</u>	<u>Tax Year 2017</u>	<u>Tax Year 2016</u>
Operation	\$0.300 per \$100 AV	\$0.300 per \$100 AV	\$0.295 per \$100 AV
Debt Service	<u>\$0.160</u> per \$100 AV	<u>\$0.160</u> per \$100 AV	<u>\$0.170</u> per \$100 AV
TOTAL	\$0.460	\$0.460	\$0.465

<u>Defined Area</u>	<u>Tax Year 2018</u>	<u>Tax Year 2017</u>	<u>Tax Year 2016</u>
Operation	\$0.000 per \$100 AV	\$0.000 per \$100 AV	\$0.000 per \$100 AV
Debt Service	<u>\$0.175</u> per \$100 AV	<u>\$0.190</u> per \$100 AV	<u>\$0.225</u> per \$100 AV
TOTAL	\$0.175	\$0.190	\$0.225

Brushy Creek MUD Tax Year History 2007-2018

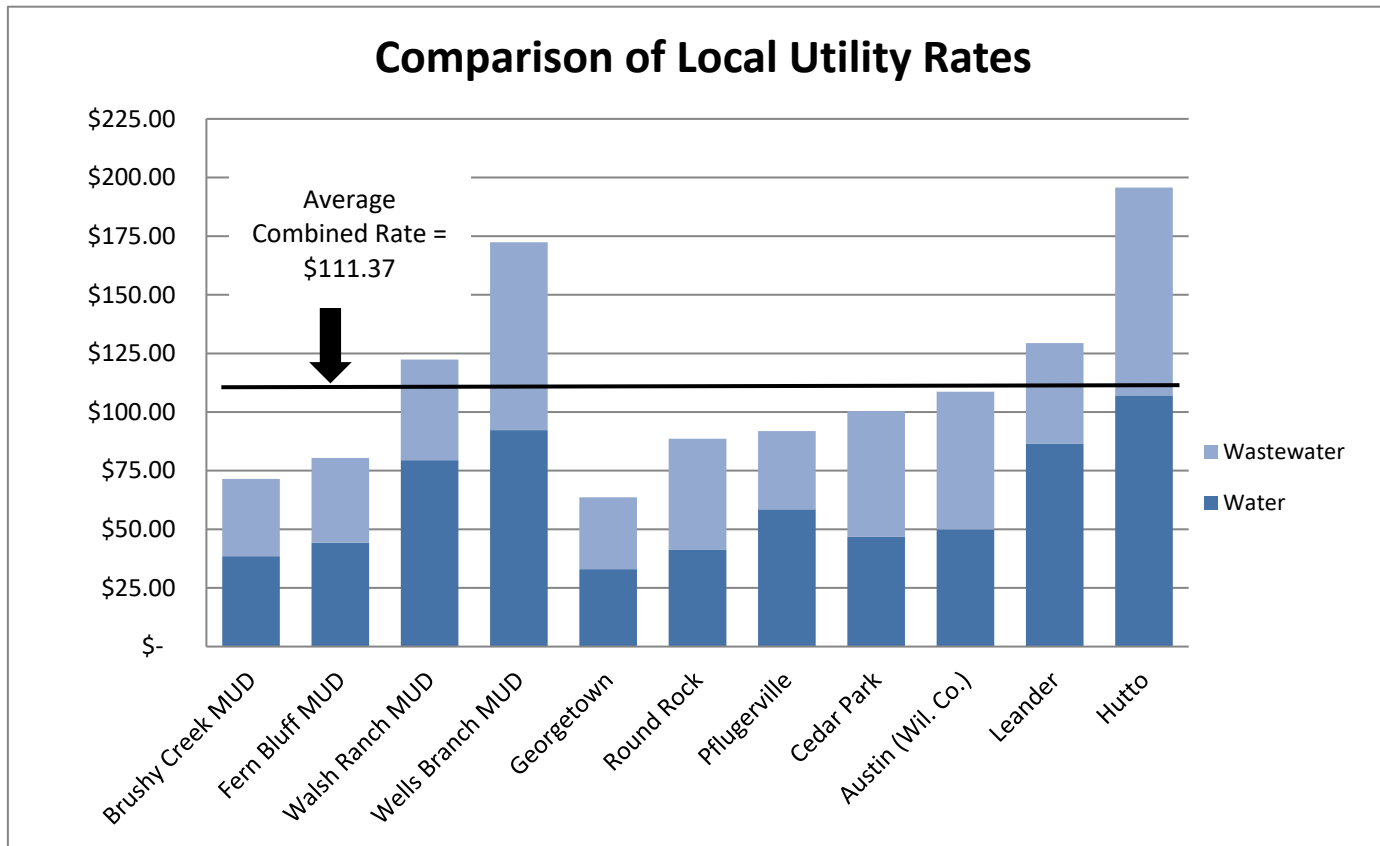


10-Year Comparison of Local Tax Rates





Water & Wastewater Rates



Water and Wastewater Rates

Water Rates

In-District

Base Rate	\$14.50
Winter Rate	\$2.17 per 1,000 gallons
Summer Rate	\$2.85 per 1,000 gallons
State Assessment	½ %

Out-of-District

Base Rate	\$37.42
Winter Rate	\$2.17 per 1,000 gallons
Summer Rate	\$2.85 per 1,000 gallons
State Assessment	½ %

Wastewater Rates

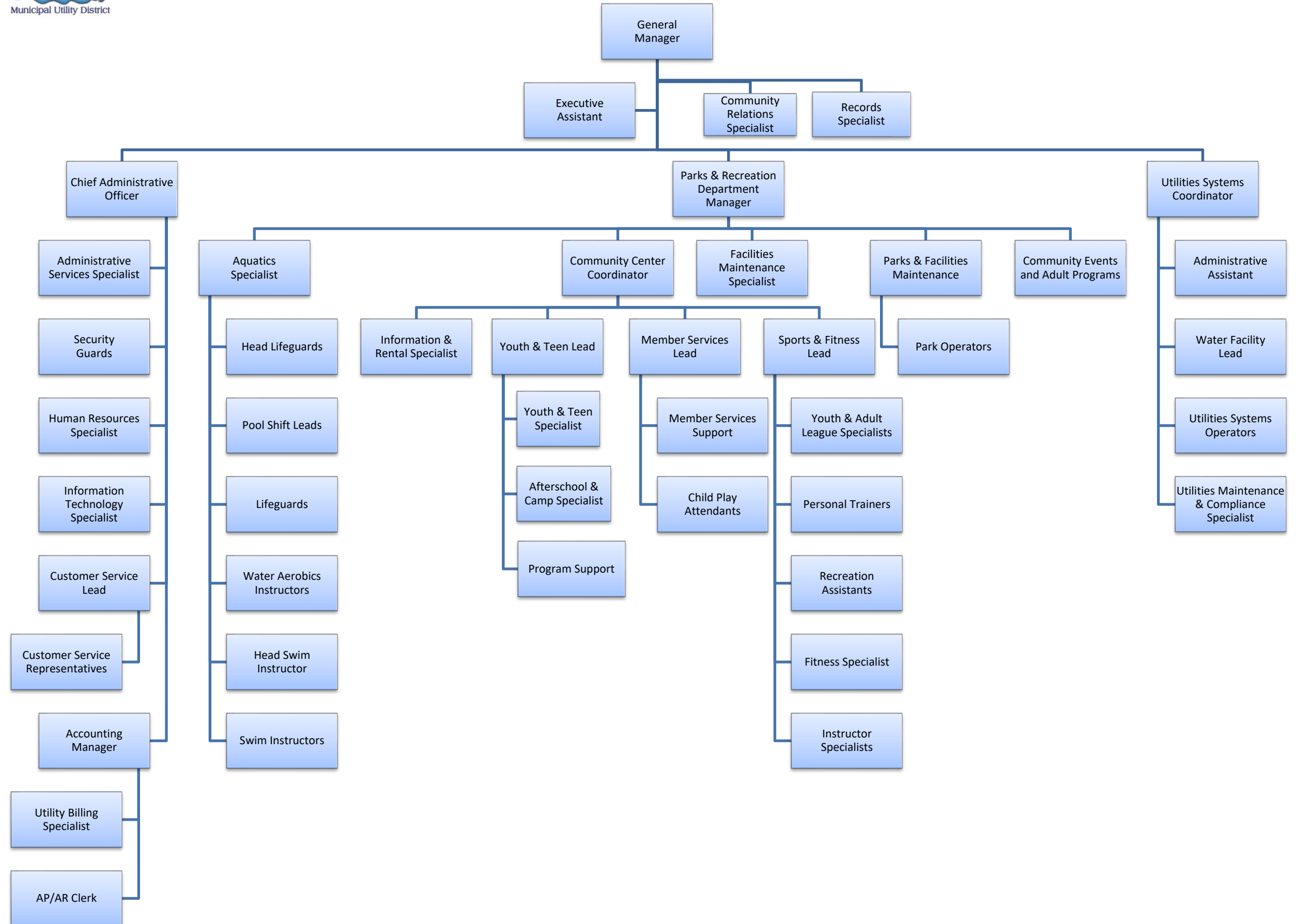
In-District

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

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

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

Budgeted Positions



BUDGETED POSITIONS						
EMPLOYEE	FY2017		FY2018		FY2019	
	Numbers	FTE	Numbers	FTE	Numbers	FTE
Administration						
General Manager	1	1.00	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00	1	1.00
Chief Administrative Officer	1	1.00	1	1.00	1	1.00
Records Specialist	1	0.75	1	0.75	1	0.75
IT Specialist	1	1.00	1	1.00	1	1.00
Administrative Services Specialist	1	1.00	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00	1	1.00
Community Relations Specialist	1	1.00	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00	1	1.00
Customer Service Representative	4	4.00	4	4.00	4	4.00
Customer Service Team Lead	1	1.00	1	1.00	1	1.00
Security Guards	2	2.00	2	2.00	2	2.00
Total	18	17.75	18	17.75	18	17.75
Maintenance						
Parks & Facilities Maint. Coordinator	1	1.00	1	1.00	1	1.00
Operator II Parks	1	1.00	1	1.00	1	1.00
Operator I Parks	5	5.00	5	5.00	5	5.00
Facility Maintenance Specialist	1	1.00	1	1.00	1	1.00
Total	8	8.00	8	8.00	8	8.00
Recreation						
Parks & Recreation Manager	1	1.00	1	1.00	1	1.00
Aquatics Specialist	1	1.00	1	1.00	1	1.00
Head Lifeguards	6 S	4.73	6 S	4.73	6 S	4.73
Lifeguard Shift Leads	12 S	3.00	12 S	3.00	12 S	3.00
Lifeguards	48 S	6.86	48 S	6.86	48 S	6.86
Head Swim Instructor	1	0.50	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00	1	1.00
Fitness Specialist	3	1.72	3	1.72	3	1.72
Recreation Assistant	9	4.63	9	4.63	9	4.63
Sports & Fitness Lead	1	1.00	1	1.00	1	1.00
Youth League Specialist	1	1.00	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50	1	0.50
Adult Programs & Event Specialist					1	1.00
Instructor Specialist	10	1.35	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00	1	1.00
Evening & Weekend Facility Lead					1	1.00
Member Services Support	10	9.78	10	9.78	10	9.78
Child Play Attendant	3 PT	1.92	3 PT	1.92	3 PT	1.92
Personal Trainer	1	0.50	1	0.50	1	0.50
Community Events & Adult Programs	1	1.00	1	1.00	0	0.00
Youth & Teen Lead	1	1.00	1	1.00	1	1.00
Youth & Teen Specialist					1	1.00
Program Support (after school/camps)	12 PT/S	5.96	12 PT/S	5.96	11 PT/S	5.39
Program Support - Afterschool & Camp Specialist	1	0.30	1	0.30	1	0.88
Total	126	50.75	127	50.75	127	52.76
Utilities						
Utility System Coordinator	1	1.00	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00	1	1.00
Utility Systems Team Lead	1	1.00	1	1.00	1	1.00
Utility Systems Operator	5	5.00	5	5.00	5	5.00
Maintenance & Compliance Specialist	1	1.00	1	1.00	1	1.00
Water Facility Lead	1	1.00	1	1.00	1	1.00
Utility Systems Operator @ WTF	3	3.00	3	3.00	3	3.00
Total	13	13.00	13	13.00	13	13.00
District Total	165	89.50	166	89.50	166	91.51

General Fund Summary

The General Fund represents the cost centers associated with the day-to-day operations of the District. This includes **Administration**, including Solid Waste, **Services** (Utilities), **Maintenance** of parks, pools and facilities, and **Recreation**.

In February 2009, the Board approved the funding plan for each of these cost centers. This plan was revised in 2018 which eliminated the transfer of 10% of revenues from other cost centers to administration. The Board also approved increasing the transfer of water revenue per connection from \$120 to \$240. This money is distributed among the Recreation cost centers (Park Programs, Aquatics, and Community Center). The General Fund expenses, including Capital Projects, for FY2019 represent a 9% increase from FY2018 budgeted expenses, and revenue, including tax income, is budgeted to increase 7%. The difference, or deficit, is funded by transfers from Reserves.

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

There are several Capital and Operating Projects and Purchases in FY2019. Funding for these items are from Operating funds as well as \$950,00 from GASB funds.

Major Projects and Capital Items

Administration

- \$40,000 for server replacements in Community Center
- \$13,000 to replace LED sign on Cornerwood
- \$6,000 for new chairs for CS East office and Admin Conference Room
- \$5,000 to replace network switches

Parks Maintenance

- \$300,000 for Community Park Trail work
- \$120,000 for improvements to Community Garden irrigation & lighting
- \$75,000 for new Cat Hollow Park sign
- \$25,000 for new truck to replace 2009 Ford 150
- \$6,000 to resurface basketball court at Cat Hollow park
- \$5,000 to replace garbage/recycling cans in parks and misc. equipment
- \$4,000 for the replacement of one water fountain

Parks Programs

- \$1,000,000 for Community Park Playground work (Master Plan)

Aquatics Programs

- \$2,200 for new Inflatable at Creekside Pool

Facility Maintenance

- \$8,500 to replace original water heater on East end of Community Center

Aquatics Maintenance

- \$200,000 for Cat Hollow pool restroom building
- \$75,000 for Design of Sendero Springs pool building expansion
- \$5,000 for leak testing
- \$3,600 for new pool vacuum and Hammerhead vacuum

Utilities

- \$1,000,000 for Maintenance Yard Work
- \$85,000 for CP&Y Mapping & Water /WW Master Plan
- \$20,000 to replace flooring at 17501 Great Oaks building
- \$15,000 to change our existing 4” meters to new AMR meters
- \$11,250 for Huro SD 400 Spin Doctor valve exerciser
- \$4,500 to purchase a Quick-Connect and ditch bucket for the

Water Treatment Plant

- \$100,000 for work on Clear Wells
- \$75,000 to replace three Singer pump valves at Lake Intake
- \$15,289 for UCMR4 testing
- \$15,000 for Engineering work related to Clear Wells
- \$15,000 to clear brush
- \$12,000 for motor control cleaning
- \$12,000 for new A/C unit for Ground Well #3
- \$7,500 to replace Lab Equipment

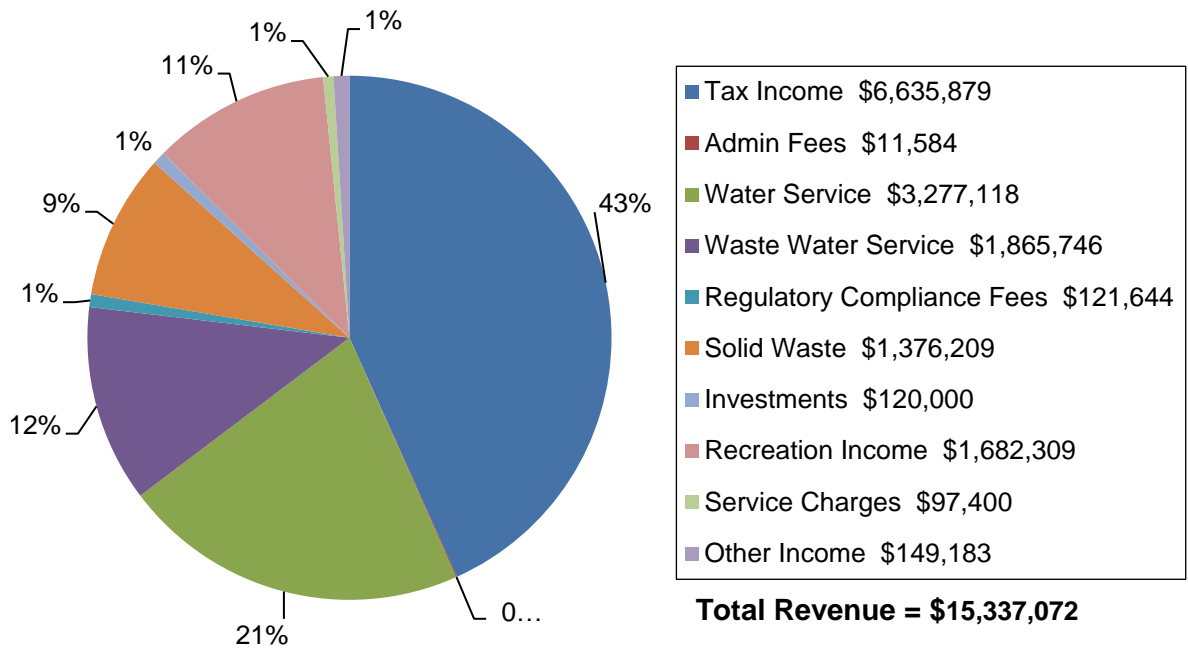
Regulatory Compliance

- \$110,000 for filming 63K feet of lines and manhole covers
- \$85,000 to repair Pasada Pond
- \$40,000 for Engineering costs associated with line filming and manhole covers
- \$20,000 for Liberty Walk lift station electrical work
- \$15,000 for Storm Water Management Program
- \$10,000 to put in service road at HH3 Lift Station
- \$6350 to pave parking lot at HHII lift station

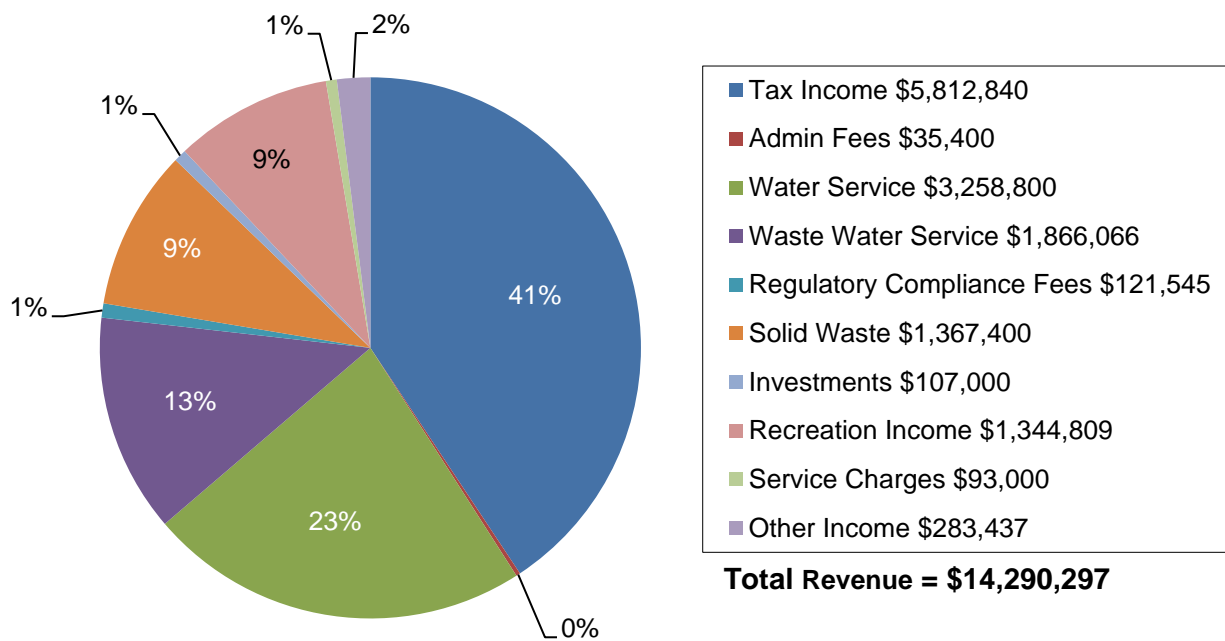
Waste Water

- \$175,000 to replace pumps at Woods Lift Station
- \$65,000 for Cat Hollow Lift Station work

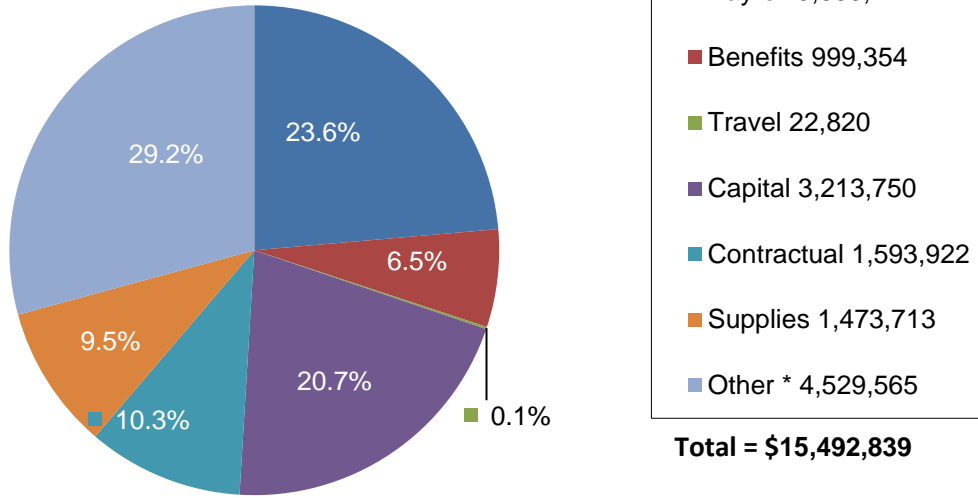
FY2019 General Fund Revenue



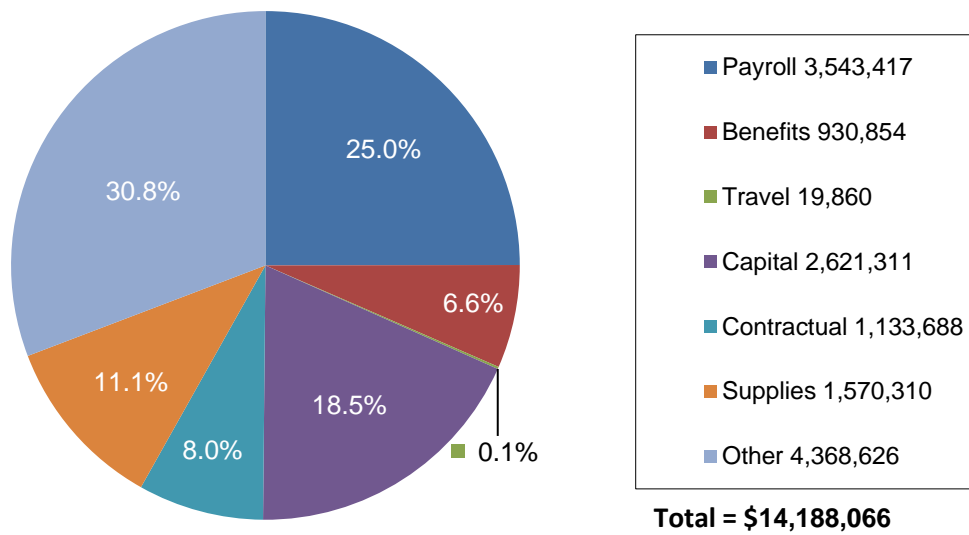
FY2018 General Fund Revenue



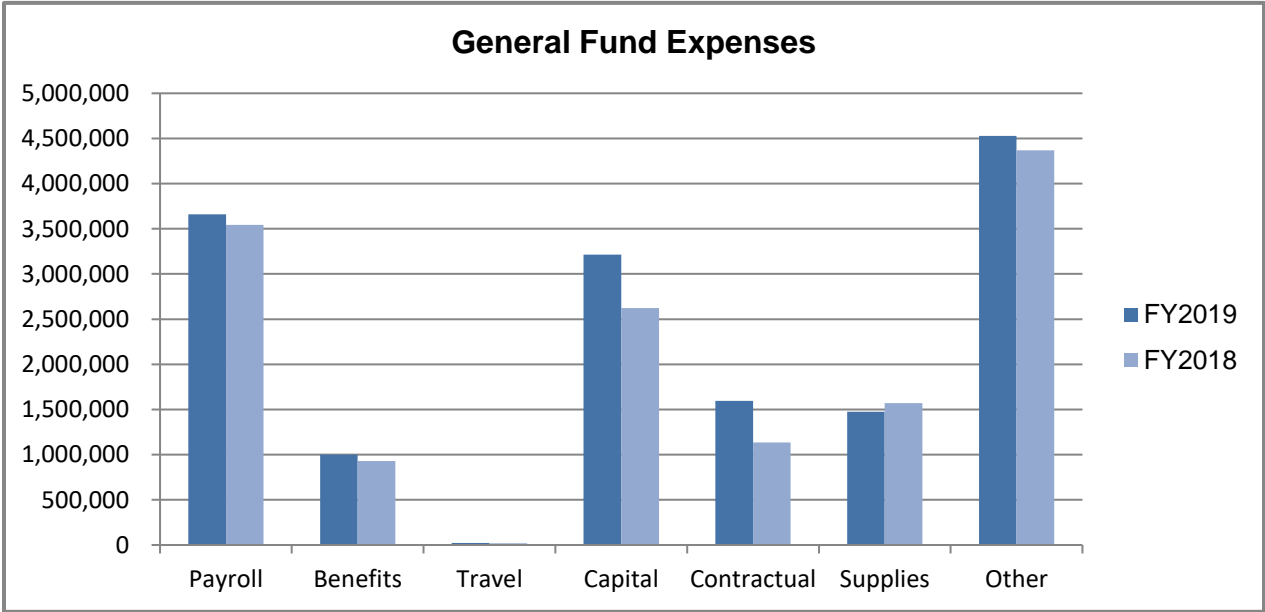
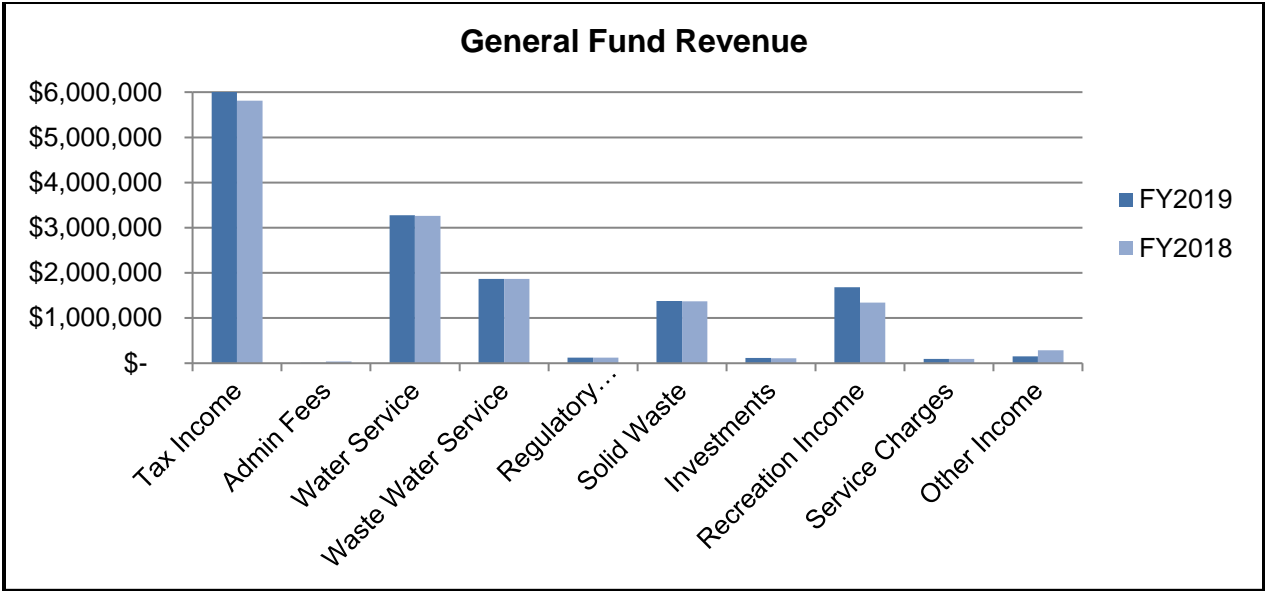
FY2019 Expenses - By Category



FY2018 Expenses - By Category



General Fund



*2019 Other expense category includes, but not limited to, the following:

The Regional Wastewater Contract	\$928,172
Solid Waste Service	\$1,273,105
Utilities and Streetlights	\$647,613
Revenue Bond P&I Payments	\$572,673
Board Contingency	\$306,565

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. Beginning in FY2019, there will no longer be a transfer of 10% of revenues from other Cost Centers to Administration. In addition, Solid Waste is being moved to the Administration Department from Services. The budget numbers below reflect Sold Waste in FY2019 but not in FY2018. Also beginning in FY2019, revenues and expenses for Community Events such as Hairy Man, BBQ Cookoff, Egg Hunt, and T-shirt sales will be accounted for in Programs rather than in the Executive Cost Center.

FY2019 Proposed Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Customer Service Cost Center</u>	<u>Solid Waste</u>	<u>FY2019 Budget</u>	<u>FY2018 Budget</u>
Non-Tax Revenue	0	360,654	0	1,376,209	1,736,863	307,700
Expenses	702,190	1,581,125	279,050	1,273,105	3,835,470	2,287,083
Net	(702,190)	(1,220,471)	(279,050)	96,566	(2,098,607)	(1,979,383)
Transfer of 10% Revenue from other Cost Centers					0	811,346
Transfer to Services					(2,083,644)	(2,205,909)
Net Surplus / (Deficit)					(4,182,251)	(3,373,966)
Required OM Tax Rate					0.203	0.178

Transfer from Administration to Services

The transfer from Administration to Services is to cover the deficit in Services created by the funding of Recreation Programs, Funding Services Reserves, and the Utility Capital Projects

Executive Cost Center

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

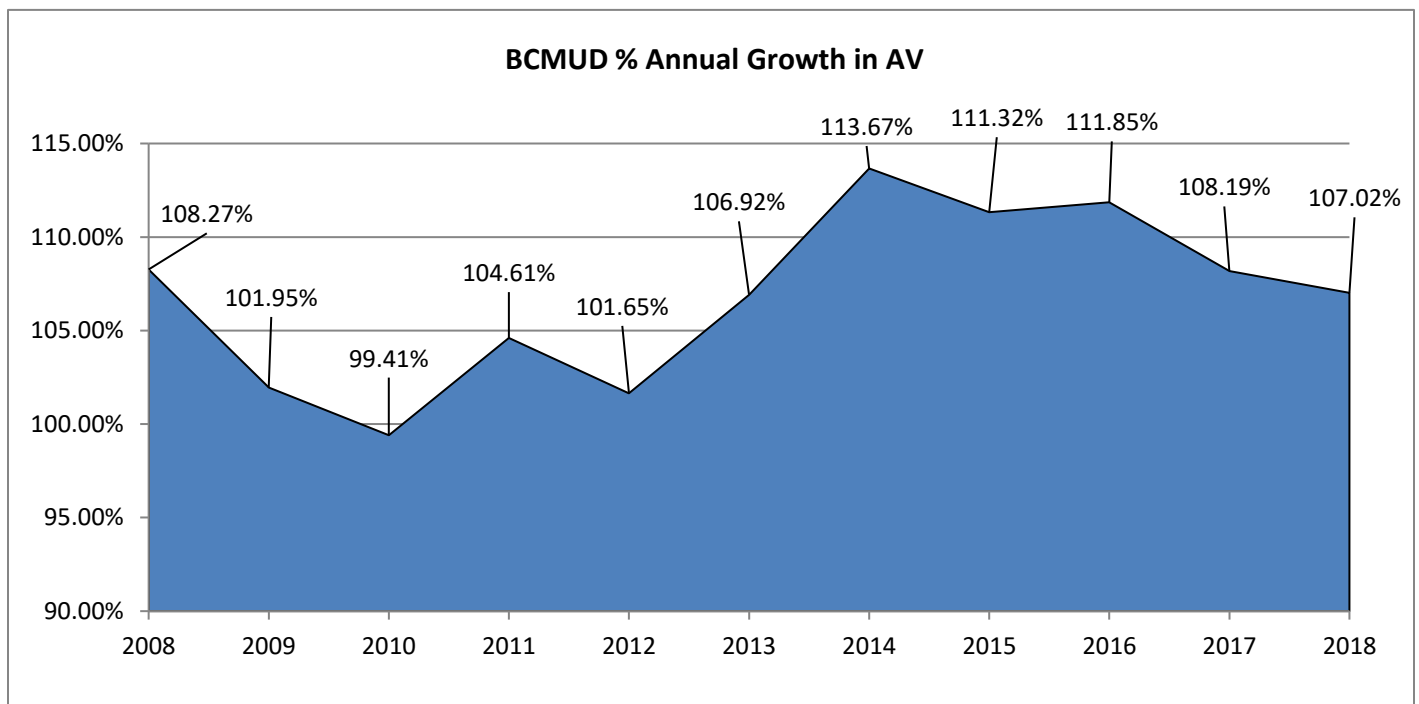
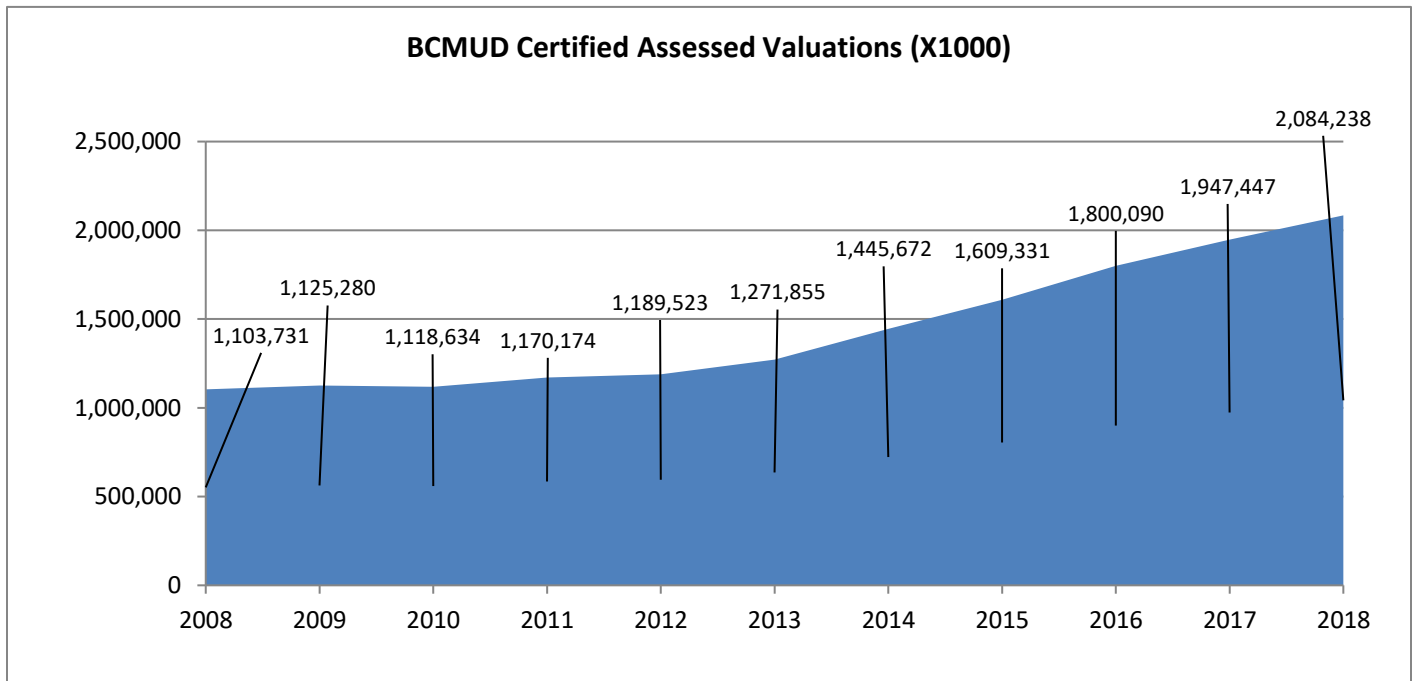
Changes reflected in the FY2019 budget include the following;

- Increase in Security Budget from \$7,650 to \$88,000 for Wilco traffic patrols in District
- Increase in Travel Expenses for General Manager search
- Contract/contractual Labor increased to \$41,000 from \$28,000 to include election expenses
- \$50,000 was included in the FY19 budget for Recruiting Expenses for GM search costs
- The Board Contingency is being funded at \$407,322
- Community Events moved to Programs for FY2019
- A 3% pool is budgeted for employee pay increases

Administration Cost Center

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

The District Operation and Maintenance (OM) property tax for last year was \$.30 per \$100 of Assessed Value (AV). This year the rate was increased to \$.32 per \$100 of Assessed Value. Based on this year's AV, each \$.01 of tax rate generates \$208,424 in revenue. Assessed Values grew by 7.02% compared to the 2017 tax year.



In February 2009, the Board approved a funding plan in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. For FY2019, staff requested budgets for Administrative cost centers that require a \$0.203 cent OM tax rate.

Significant changes reflected in the FY2019 Budget include the following;

- Interest Income increased from \$107,000 to \$120,000 to more accurately reflect projected income
- Increase in Maintenance Contracts to \$53,200 from \$26,500 for annual software maintenance including Office 365 licensing and Highfive videoconferencing
- Increase in Network Maintenance Expense from \$20,000 to \$40,000 for increased costs for Gravity Systems network monitoring and IT service support
- Decrease in Contractual Website expense from \$25,000 to \$5,000 as FY2018 included Qscend's costs to redesign District website
- Software expense reduced from \$22,500 to \$9,500 as Office 365 licensing costs moved to Maintenance Contracts in FY19
- \$5,500 included in Furniture for new Admin Conference Room chairs
- Property/Liability Insurance increased from \$70,000 to \$87,000 due to additions of Recreation Center and Community Park storage building

Additionally, the FY2019 Administration Budget includes the following Capital items:

- \$40,000 for Community Center network server replacement
- \$13,000 for replacement of the LED sign on Cornerwood
- \$5,000 for replacement of network switches

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.

Significant changes reflected in the FY2019 budget are:

- \$2,000 added for new chairs in the East Customer Service office

Solid Waste Services Cost Center

In FY2019, the Solid Waste Cost Center was moved to the Administration Department from the Utilities Department. The District contracts with a third-party vendor, Central Texas Refuse, to provide solid waste services, including recycling, to the residential accounts in the District.

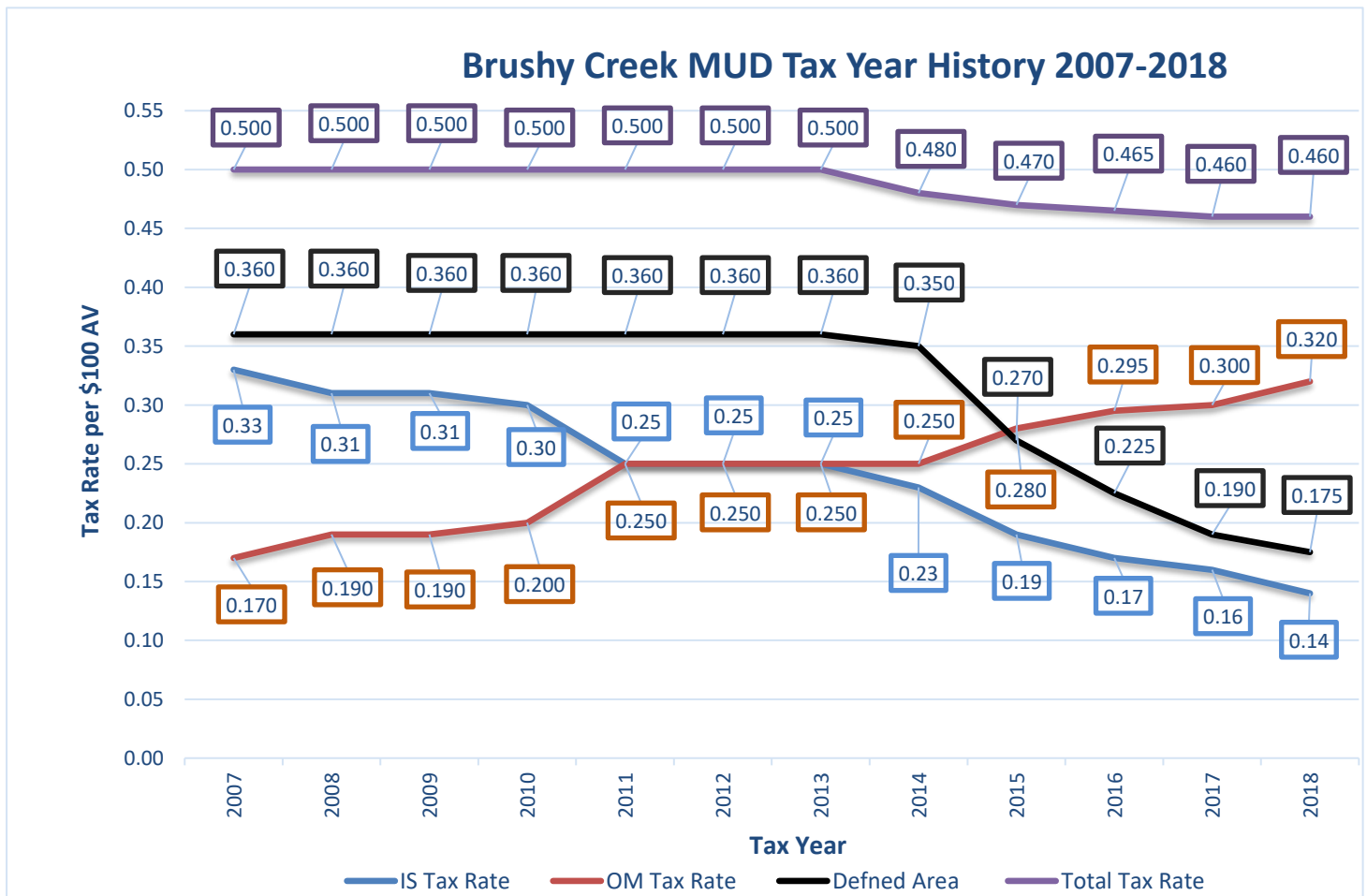
- 2.7% increase in the Solid Waste expense charged the District by Central Texas Refuse. This is a Consumer Price Index adjustment allowed by the District's agreement with CTR.

Maintenance Departments

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

FY2019 Proposed Budget Funding Maintenance Cost Centers

	<u>Parks Maintenance Cost Center</u>	<u>Aquatics Maintenance Cost Center</u>	<u>Facility Maintenance Cost Center</u>	<u>FY2019 Budget</u>	<u>FY2018 Budget</u>
Non-Tax Revenue	10,500	0	0	10,500	10,500
Expenses	1,741,253	493,058	190,264	2,424,575	2,495,869
Net	(1,730,753)	(493,058)	(190,264)	(2,414,075)	(2,485,369)
Transfer of 10% Revenue to Administration				(0)	(1,050)
Net Surplus / (Deficit)				(2414,075)	(2,486,419)
Required OM Tax Rate				0.117	0.122



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

Parks Maintenance Cost Center

Significant changes reflected in the FY2019 Budget include the following

- \$9,000 for new water fountain, garbage/recycling cans in parks, and tool replacement
- \$65,000 for shaded fuel break maintenance

Additionally, the FY2019 Budget includes the following capital replacement and repair items:

- \$150,000 for Community Park Trail repair
- \$120,000 for improvements to Community Garden irrigation and lighting
- \$75,000 for new District Park sign at Cat Hollow
- \$25,000 replacement of Ford F150 pickup
- \$6,000 for resurfacing of basketball court at Cat Hollow Park

Aquatics Maintenance Cost Center

Significant changes reflected in the FY2019 Budget include the following;

- Repair/Mntc/Warranty expense reduced from \$12,500 to \$6,500
- \$3,600 for pool Cartridge Vacuum & Hammerhead pool vacuum replacements
- \$5,000 for pool leak testing

Additionally, the FY2019 Budget includes the following capital replacement and repair items:

- \$200,000 for Cat Hollow Pool Bathrooms
- \$75,000 for Sendero Pool building expansion

Facility Maintenance Cost Center

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

Significant changes reflected in the FY2019 Budget include the following;

- Materials & Supplies expense reduced from \$20,000 to \$14,896 due to switch from Cintas to Aramark in summer of 2018
- Increase in Building Maintenance expense from \$95,380 to \$100,000 to reflect increased costs to maintain original HVAC system on the East side of Community Center

The FY2019 Budget includes the following capital items, replacements, and repairs:

- \$8,000 for a replacement water heater for the East side of the Community Center

Service Departments

The Services departments include utility services (water and wastewater), and regulatory compliance. Solid Waste has been moved in FY19 to the Administration Department. FY2019 Services Budget figures do not include Solid Waste; however, 2018 budget figures do include Solid Waste.

The District's funding plan for Services is that fee and rate revenue would support:

- All utility costs
- Funding of Recreation services at \$240 per District water connection. This is an increase of 100% from \$120 in FY18 to \$240 in FY19. In FY19 the amount transferred to Recreation is budgeted at \$1,375,920 (\$240 x 5733).

FY2019 Budget Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Regulatory Compliance Cost Center</u>	<u>FY2019 Budget</u>	<u>FY2018 Budget</u>
Non-Tax Revenue	3,285,987	25,000	1,865,746	121,644	5,298,377	6,628,311
Expenses	1,537,937	1,711,831	1,699,427	215,148	5,164,342	5,863,313
Net	1,748,050	(1,686,831)	166,319	(93,504)	134,035	764,998
Transfer of 10% Revenue to Administration					(0)	(662,831)
Transfer of \$240 (FY19) per connection to Recreation					(1,375,920)	(687,960)
Transfer to Reserves					(480,000) *	(710,000)
Transfer from Reserves for Capital Projects					200,000	250,000
Transfer to Programs					(561,759)	(1,160,116)
Transfer from Administration					2,083,644	2,205,909
Net Surplus / (Deficit)					0	0

* FY2019 **Transfer to Reserves** Includes: \$355,000 to refund Water Line Replacement project, \$50,000 for Drainage Improvements, \$50,000 for Lift Station Improvements, and \$25,000 for repayment to reserves for WTP generator upgrade using energy rebate income.

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 FY2019 budget reflects revenue based on current rates and average consumptions. Only three (3) new LUEs are budgeted in FY19.

Significant changes included in the FY2019 budget include:

- Inspection Fees reduced from \$10,000 to \$6,869 due to build out
- Engineering Fees increased from \$7,500 to \$85,000 for CP&Y Mapping and Water/WasteWater master plan work
- Water meters reduced from \$25,000 to \$15,000 for replacement of 4" meters to AMR

- Major Equipment increased from \$2,500 to \$4,500 for purchase of Quick-Connect and Ditch Bucket for the backhoe

The FY2019 Budget includes the following Capital items and projects:

- \$1,000,000 for Maintenance Yard renovation
- \$20,000 to purchase new flooring for 17501 Great Oaks building
- \$11,250 to purchase Huro SD 400 Spin Doctor valve exerciser

Waste Water Cost Center

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

Significant items in the FY2019 Budget include

- Decrease in waste water connections from \$500 to \$180 due to build out (\$60 x # LUE)
- Increase in Contractual/Contract Labor from \$100,000 to \$110,000 for 63' of line and manhole cover filming as well as monthly cleaning of Cat Hollow wet wells

The FY2019 Budget includes the following Capital items and projects:

- \$175,000 for repairs to the Woods lift station
- \$40,000 for Cat Hollow Lift Station work
- \$20,000 for road to the HHIII lift station
- \$6,320 to pave parking lot at HHII lift station

Water Treatment Facility Cost Center

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

Significant items in the FY2019 Budget include

- \$150,000 increase in Contractual/Contract Labor from \$25,000 for work on the Clear Wells
- \$15,000 budgeted for Engineering Fees related to the work on the Clear Wells
- \$15,289 for UCMR 4 water testing
- 7,500 to replace lab equipment

The FY2019 Budget includes the following Capital items and projects:

- \$75,000 to replace the three Singer pump valves at the lake Georgetown intake

Regulatory Compliance Cost Center

The Regulatory Compliance Cost Center tracks expenditures related to the mandated storm water permit, inspections of storm water inlets, and the District's drainage system. The costs are recovered through a fee charged to each District water customer at \$1.50 per LUE. In FY2019 those fees are budgeted to be \$121,644 (6758 LUEs x \$1.50 x12 mos.)

Significant items in the FY2019 Budget include:

- \$85,000 budgeted for work on Pasada Pond
- \$29,000 for Pond Contracted Maintenance
- \$15,000 budgeted for Storm Management Program

There are no Capital projects for this cost center in FY19

Parks and Recreation Departments

Parks and Recreation includes revenue and costs associated with the Community Center and programming at the parks and pools. In FY2019, revenues and expenses for Community Events (Hairy Man, BBQ Cookoff, Egg Hunt, etc.) were moved from the Executive cost center in Administration to Programs in this Department. FY2019 budget reflects this change.

The Parks and Recreation department operates in a deficit. The deficit is funded by revenue from the Services departments at a level equivalent to \$240 per water connections.

FY2019 Proposed Budget Funding Parks and Recreation Cost Centers

	Parks Programs Cost Center	Aquatics Programs Cost Center	Community Center Cost Center	Builders Park Fee	FY2019 Budget	FY2018 Budget
Non-Tax Revenue	130,142	229,161	1,326,689	2,475	1,688,467	1,530,946
Expenses	1,247,719	490,151	1,751,370	0	3,489,240	3,509,058
Net	(1,117,577)	(260,990)	(424,681)	2,475	(1,800,773)	(1,978,102)
Transfer to Park Fee Capital Reserve					(2,475)	(20,400)
Community Expansion FY2017 Bond Payment					(572,672)	(568,323)
Transfer of 10% Revenue to Admin					(0)	(151,055)
Net Surplus / (Deficit)					(2,375,920)	(2,717,880)
Funding of \$240 per connection from Utility Services					1,375,920	687,960
Transfer from Park Master Plan Reserves					438,241	0
Transfer from Services					561,759	2,029,920
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 FY2019 includes the following;

- Camp Income increased from \$249,000 to \$272,769 due to increased enrollment
- Increase in Short-term memberships from \$29,750 to \$40,030
- Increased Memberships by 25% from \$324,400 to \$407,145
- Increased Day Passes from \$23,500 to \$32,580
- Fitness Revenue increased from \$206,650 to \$242,200
- Recreation program expenses budgeted to increase from \$70,000 to \$87,408
- Fitness expenses budgeted to increase from \$175,000 to \$191,310

Park Programs Cost Center

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

Significant items in the FY2019 Budget include:

- Programming Events income increased by \$15,350 as Community Events moved to this cost center
- Fitness revenue increased from \$60,560 to \$70,942 due to increased participation

The FY2019 Budget includes the following Capital projects:

- \$1,000,000 for Community Park Playground Work (Master Plan)

Aquatics Programs Cost Center

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

The Aquatics Programs budget for FY2019 includes the following:

- \$2,200 for the purchase of a new inflatable for Creekside Pool

Builders Park Fee (BPF)

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

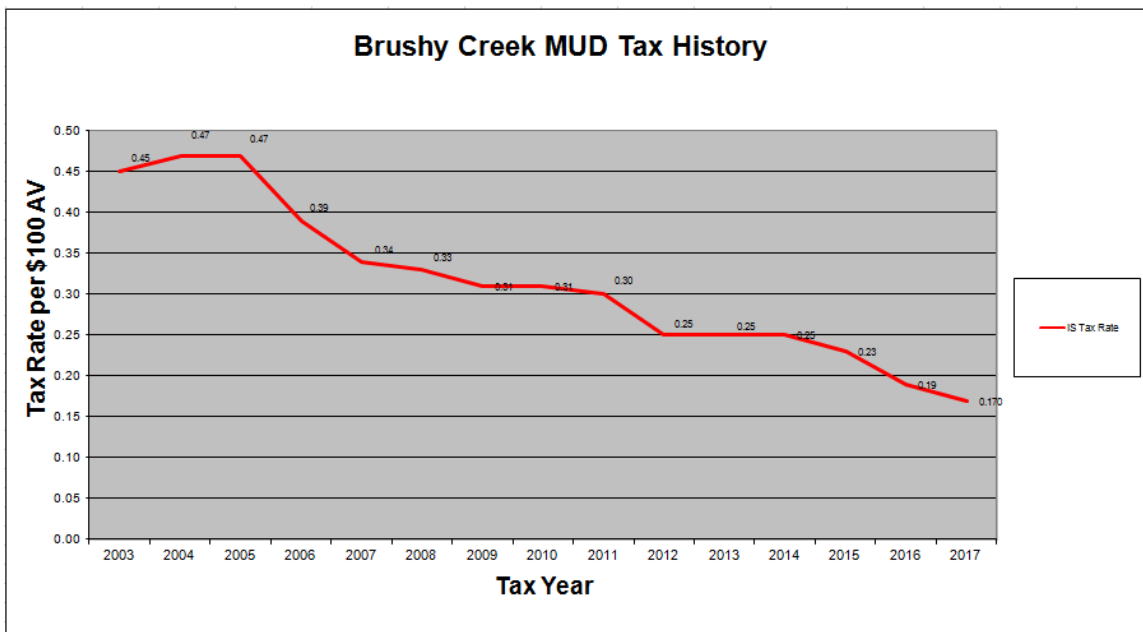
The FY2019 budget is based on the sale of only three (3) new LUEs. The budgeted 3 LUEs is a decrease from the 20 new LUEs budgeted in FY2018. New LUEs have exceeded budgeted expectations in recent years with faster than anticipated development. However, since the District has reached buildout it is anticipated that the number of new LUEs will be significantly low or zero in future years. The 3 new LUEs are based on the current development plans and expectations. Funds collected are being transferred to the Park Fee fund balance.

Debt Service Fund Summary

The FY2019 Debt Service Budget

The final assessed values for the District for 2018 is \$2,084,237,783. The Defined Area assessed values for 2018 is \$492,976,636. Based on these values and the value of the debt service fund balance, staff recommends a \$.14 District debt service (IS) tax rate and a \$.175 Defined Area tax rate for fiscal year 2019. This will generate \$2,888,754 in tax revenue (plus \$854,082 for the Defined Area). The District's assessed value for 2018 increased 5.87% from \$1.968 billion in the previous year.

Additional revenues include interest income (\$60,000) budgeted at an estimated 2.0% earnings on the fund balance. The recommended District rate is based on an early defeasance of \$591,000 debt payments. The defeasance is being covered by a transfer of the same amount from the Water Capital Fee reserves. Debt Service revenues are not enough to support the annual debt payment and transfers of \$319,580 from the District debt service reserves and \$32,087 from the Defined Area Debt Service fund balance are budgeted.



Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$4.6 million as of 10-1-2018. All Debt Service funds are Restricted to making debt payments.

Projected Fund Balance	<u>\$4,670,000</u>
Restricted to District Debt	\$2,900,000
Restricted to Defined Area Debt	\$1,770,000
Unassigned	\$ 0

Debt Service Obligations

Fiscal Year 2019

The required bond debt service payments for fiscal year 2017-2018 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	\$420,000	\$152,672	\$572,672
Non-Revenue Defined Area Bonds	\$470,000	\$450,439	\$920,439
Non-Revenue District Bonds	<u>\$2,225,000</u>	<u>\$944,047</u>	<u>\$3,169,047</u>
Total	\$3,115,000	\$1,547,158	\$4,662,158

Other Debt Service Expenditures

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

Debt Service Revenue Sources

Property Taxes - District

The primary source of revenue for the District's debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District's behalf by the Williamson County Appraisal District. The I&S tax rate for the District was \$.16 per \$100 of Assessed Value (AV) in FY2018. The FY2019 Budget reflects an I&S tax rate of \$.14 per \$100 of AV.

Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder's fee to connect to the District water distribution system. The Water CRF revenue historically is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long-Term Water Project. In FY2019, staff have budgeted the transfer of \$591,000 from the water capital recovery funds toward debt service defeasance. There is approximately \$1.28 million in this fund balance.

Defined Area

The primary source of revenue for the Defined Area's debt service is Interest and Sinking (I&S) tax revenue specifically from the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2018, the I&S tax rate for the Defined Area was \$.19 per \$100 of AV. The FY2019 Budget decreases the I&S tax rate for the Defined Area to \$.175 per \$100 of AV.

Fund Balance

The District typically transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$2.9 million at the end of FY2018 plus an additional \$1.7 million for the Defined Area. In FY2019, the debt

service fund balance will contribute \$319,580 to annual debt cost. The Defined Area fund balance will contribute \$32,087 to the FY2019 payments.

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

Overview of Outstanding Debt

At the beginning of the 2019 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$44.52 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds.

The residents of the District approved the issuance of up to \$74,100,000 in bond principal payable in whole or part from taxes. To date, \$72,000,000 in Bond principal has been issued and the District has remaining \$2,100,000 in authorized but un-issued bonds to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$29.070,000 at the beginning of FY2018.

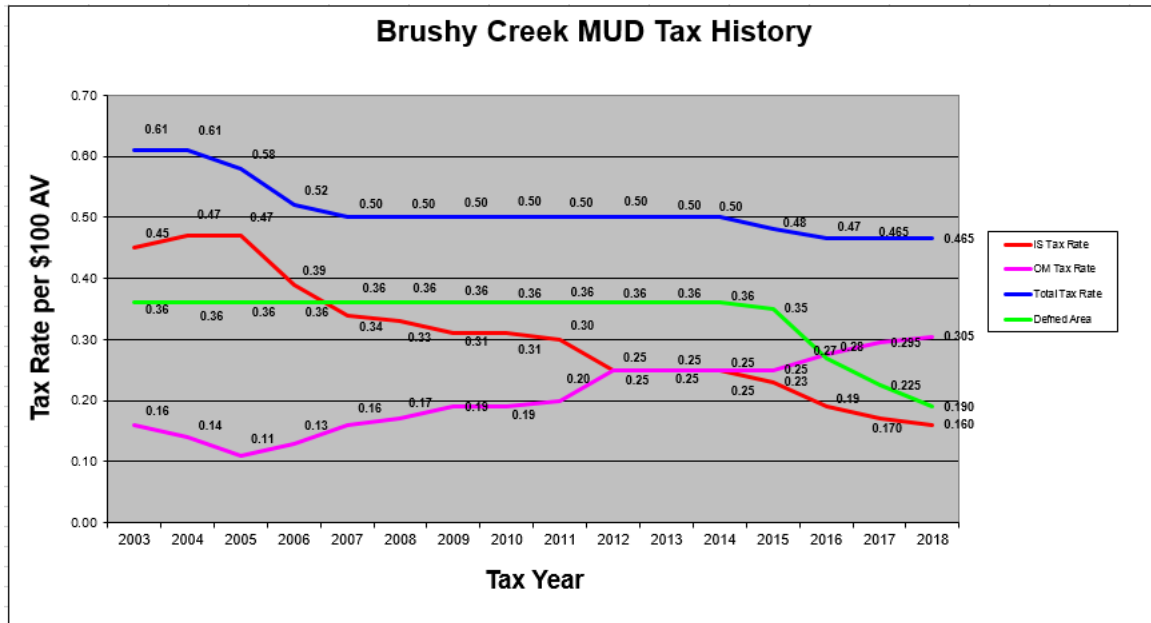
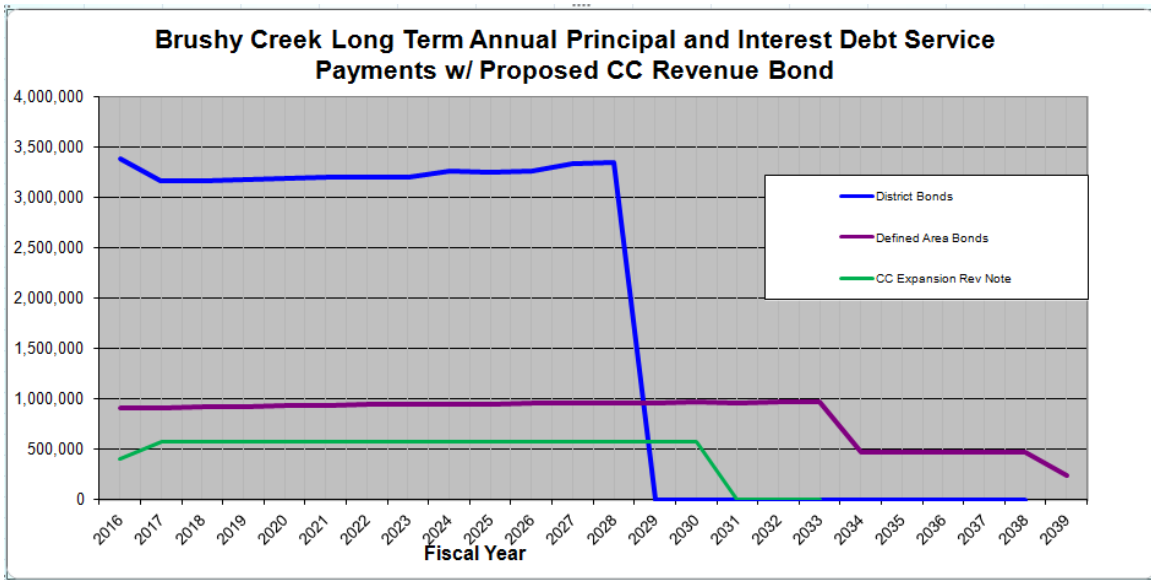
Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2019			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2010 (Refunding)	17,190,000	8,365,000	8,825,000
Series 2011 (Refunding)	2,080,000	35,000	2,045,000
Series 2012 (Refunding)	9,260,000	1,785,000	7,475,000
Series 2013 (Refunding)	6,125,000	115,000	6,010,000
Series 2005	9,500,000	8,335,000	1,165,000
Series 2009 (Refunding)	7,975,000	6,570,000	1,405,000
TOTAL	<u>59,970,000</u>	<u>33,045,000</u>	<u>26,925,000</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. At the beginning of FY2018 there had been five new bond issues totaling \$14,355,000 and one refunding totaling \$3,625,000.

Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2019			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2009	2,365,000	2,210,000	155,000
Series 2011	2,370,000	420,000	1,950,000
Series 2013	4,070,000	1,000,000	3,070,000
Series 2015	3,530,000	275,000	3,255,000
Series 2015 Refunding	3,625,000	265,000	3,360,000
TOTAL	<u>17,980,000</u>	<u>6,190,000</u>	<u>11,790,000</u>

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

Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2019			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2016 CC Expansion	6,940,000	1,135,000	5,805,000
TOTAL	<u>6,940,000</u>	<u>1,135,000</u>	<u>5,805,000</u>



Capital Fund Summary

FY 2019 Budget

The FY 2019 capital fund revenue is based on the sale of 5 LUEs, which is a decrease from FY2018. The District has reached substantial build-out and there are only a handful of remaining commercial properties to be developed.

Revenue collected from the sale of Water and Waste Water impact fees are being transferred to reserve fund balances.

Park fees will be transferred to Park Fee reserve balance.

The Capital Fund balance is projected to be \$2.69 million as of 10-1-2019.

Projected Fund Balance	<u>\$2,690,000</u>
Restricted to Water Capital improvements	\$1,280,000
Restricted to Waste Water Capital improvements	\$1,410,000
Unassigned	\$ 0

Capital Fund Revenue Sources

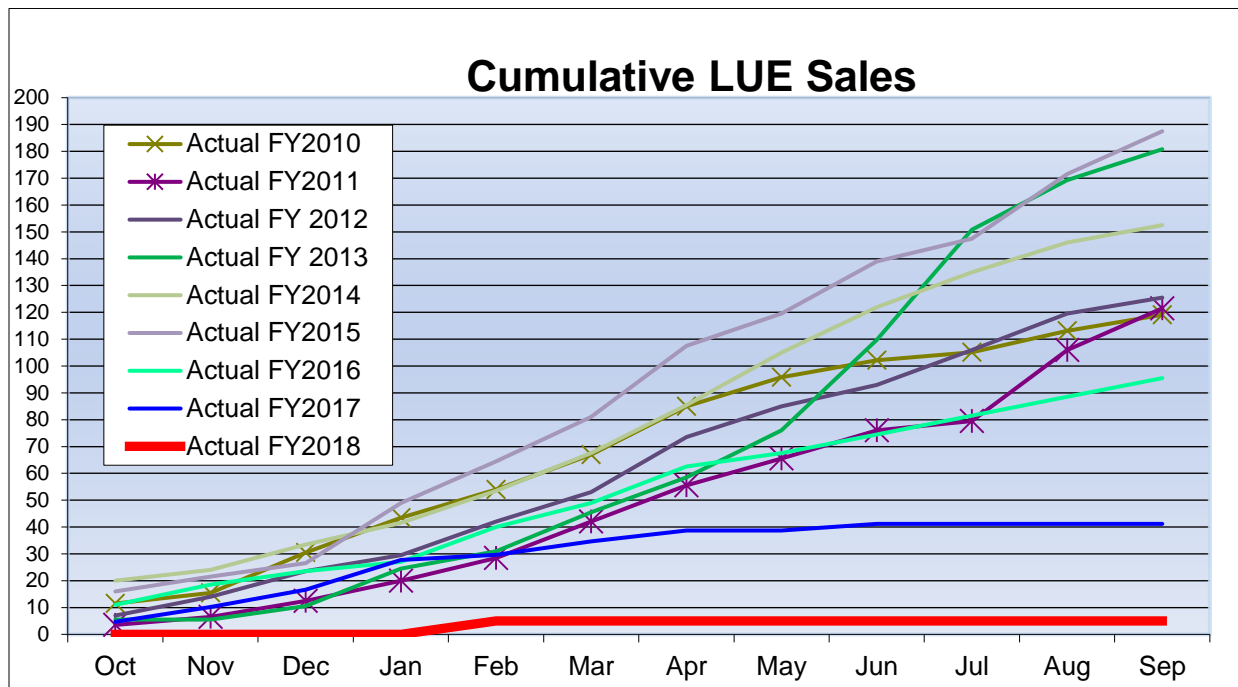
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being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

The current Builders Fee for one LUE is \$5,511.66. 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
\$928.93	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 and available development sites in the District. The District has permitted nearly all the available sites. 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. In the FY2019 budget, \$100,000 from the reserves will be transferred to Debt Service.

Waste Water Capital Recovery Fee (CRF)

The revenue received from the waste water impact fee is historically 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. In the FY2019 budget, the revenue will be left in reserves.

Fund Balance

The retained earnings from the Water impact fees is projected to be more than \$1,280,000 at the start of FY2019. The Wastewater impact fee retained earnings is projected to be more than \$1,410,000 at the start of FY2019.

Builders Park Fee (BPF)

Builder's park fee revenue is used to purchase capital improvements for the District's parks. This revenue is regarded as General Fund revenue. The Builder Park fund balance is projected to be \$820,000 at the start of FY2019. In 2017, \$400,000 of Park Fee reserves were used for the Community Center expansion.

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2019

General Fund Summary

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4101	Property Tax Income	5,295,997	5,783,920	6,602,865	114%	818,945
4102	Delinquent Property Tax Income	(14,730)	28,920	33,014	114%	4,095
4103	Defined Area Tax	-	-	-		0
4104	Defined Area Delinquent Taxes	-	-	-		0
4105	Sale of Surplus Assets Proceeds	-	-	-		0
4110	Plan Review Income	7,200	4,500	2,000	44%	(2,500)
4112	Inspection Fees	53,320	10,000	6,869	69%	(3,131)
4120	Bond Revenue	-	-	-		0
4121	Bond Premium Revenue	-	-	-		
4130	Builders Fees	33,979	20,400	2,475	12%	(17,925)
4201	Water Service	3,105,973	3,040,000	3,059,798	101%	19,798
4202	CRF - Water	-	-	-		0
4203	WW Service	1,815,817	1,865,566	1,865,566	100%	0
4204	CRF - WW	-	-	-		0
4211	Water Connection	8,470	2,200	660	30%	(1,540)
4213	WW Connections	2,310	500	180	36%	(320)
4220	New Connection Fees	2,320	500	240	48%	(260)
4230	Solid Waste Services	1,369,168	1,367,400	1,376,209	101%	8,809
4240	Raw Water Sales	108,378	104,600	104,660	100%	60
4245	Wholesale Water	84,192	112,000	112,000	100%	0
4301	Regulatory Compliance Fee	121,180	121,545	121,644	100%	99
4401	Service Charges	41,890	28,000	32,400	116%	4,400
4402	Donations	1,710	-	-		0
4403	Late Charges	59,181	65,000	65,000	100%	0
4405	Interest Income	97,894	107,000	120,000	112%	13,000
4500	Other Income	98,779	12,500	37,500	300%	25,000
4501	Rental Income	239,164	270,937	285,183	105%	14,246
4505	Program Revenue Contract	242,513	233,411	218,975	94%	(14,436)
4510	Programming Events Income	73,601	83,579	90,279	108%	6,700
4515	Camp Income	213,368	249,000	272,769	110%	23,769
4518	Memberships - Short Term	36,403	29,750	40,030	135%	10,280
4519	New Memberships	19,736	22,825	22,940	101%	115
4520	Memberships	314,829	324,400	407,145	126%	82,745
4521	Season Passes	75,527	79,482	79,482	100%	0
4522	Day Passes	60,848	53,917	62,997	117%	9,080

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 General Fund Summary

General Fund Summary

Version: 08/23/2018

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4523	Fitness Revenue	268,899	267,210	313,142	117%	45,932
4524	Senior Programs	295	185	-	0%	(185)
4525	Child Programs / Child Play	1,308	1,050	1,050	100%	0
	Other Revenue	-	-	-		0
TOTAL REVENUE		13,839,519	14,290,297	15,337,072	107%	1,046,775
EXPENSES						
5010	Salary	3,091,906	3,470,551	3,586,536	103%	115,985
5011	Merit Salary	-	8,678	8,871	102%	194
5012	Overtime	61,863	64,188	64,307	100%	119
	Other Payroll Expenses	-	-	-		0
Total Payroll		3,153,769	3,543,417	3,659,714	103%	116,298
5020	FICA / Medicare	298,382	393,837	342,577	87%	(51,260)
5030	Health	483,814	537,017	381,508	71%	(155,509)
Total Benefits		782,197	930,854	999,354	107%	68,500
5201	Airfare	-	500	3,100	620%	2,600
5202	Lodging	837	4,750	5,950	125%	1,200
5203	Lodging Tax	25	65	70	108%	5
5204	Cab Fare / local transportation	50	100	100	100%	0
5205	Parking	41	230	210	91%	(20)
5206	Travel Meals	221	2,175	2,100	97%	(75)
5207	Mileage	6,855	12,040	11,290	94%	(750)
	Other Travel Expenses	-	-	-		
Total Travel		8,029	19,860	22,820	115%	2,960
5901	CAPITAL	1,865,489	2,621,311	3,213,750	123%	592,439
6010	Contractual-Legal	143,312	95,800	100,000	104%	4,200
6011	Contractual Legal - Open Records	438	1,030	-	0%	(1,030)
6025	Contractual/Auditing	33,500	39,500	40,000	101%	500
6030	Contractual/ Trainers- Instructors	1,400	500	500	100%	0
6040	Contractual/Network maint/dev.	28,831	32,000	50,000	156%	18,000

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 General Fund Summary

General Fund Summary

Version: 08/23/2018

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6045	Contractual/Website	-	25,000	5,000	20%	(20,000)
6050	Contractual/Publications Layout	-	-	-		0
6055	Security	8,843	10,650	83,000	779%	72,350
6060	Appraisal Fees	1,300	1,500	1,000	67%	(500)
6065	Depository Contract	83,312	80,600	81,600	101%	1,000
6070	Maintenance Contracts	494,578	556,033	598,022	108%	41,989
6078	Plumbing Inspections	36,740	15,000	10,400	69%	(4,600)
6079	Engineering Fees	83,327	64,500	161,500	250%	97,000
6080	Contractual/Contract Labor	322,644	211,575	462,900	219%	251,325
	Other Contractual Expenses	-	-	-		
Total Contractual		1,238,225	1,133,688	1,593,922	141%	460,234
6105	Minor Equipment	13,514	25,080	21,630	86%	(3,450)
6110	General Office Supplies		11,300	11,865	105%	565
6115	Materials & Supplies	161,804	172,200	157,671	92%	(14,529)
6120	Chemicals	142,842	139,280	140,280	101%	1,000
6121	Lab Supplies	1,897	7,500	7,500	100%	0
6122	Uniforms	11,719	13,700	14,075	103%	375
6124	Fuel / Oil	29,190	32,450	34,479	106%	2,029
6130	Furniture	17,912	2,500	9,000	360%	6,500
6135	Major Equipment	11,678	104,900	26,800	26%	(78,100)
6140	Computer Supplies	5,364	2,500	8,000	320%	5,500
6145	Software	37,938	22,500	9,500	42%	(13,000)
6148	Copier/Laser Printer Supplies	6,789	7,800	7,950	102%	150
6150	Business Meals	1,250	4,600	5,100	111%	500
	Recreation Program Expenses	79,045	91,980	102,708	112%	10,728
	Recreation Fitness Expenses	237,190	220,000	234,605	107%	14,605
6153	Water Purchases - WCRRWL	646,613	658,270	638,200	97%	(20,070)
6154	Water Meters	40,262	25,000	15,000	60%	(10,000)
6155	Building Materials	-	-	-		0
6156	Pipes and Components	20,075	25,000	25,350	101%	350
6160	Training Materials	488	1,750	1,700	97%	(50)
6180	T-Shirts/Pins/Etc.	2,048	2,000	2,300	115%	300
	Other Supplies Expenses	-	-	-		
Total Supplies		1,467,619	1,570,310	1,473,713	94%	(96,597)

Planning Tool

Fiscal Year: 2019

General Fund Summary

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6210	Rent Expense	1,666	4,000	4,000	100%	0
6212	Building Maintenance	101,919	107,706	111,326	103%	3,620
6213	District Vehicle Repairs	12,776	13,475	14,983	111%	1,508
6215	Facility Rent Expense	4,832	5,300	5,300	100%	0
6216	Equipment Rent Expense	32,083	20,500	21,500	105%	1,000
6220	Postage Expense	39,355	43,500	43,475	100%	(25)
6222	Express Mail/Parcel	396	560	560	100%	0
6224	Shipping	913	300	300	100%	0
6250	Solid Waste Service	1,184,646	1,238,306	1,273,105	103%	34,799
6300	Phone/ Cable / Connectivity Exp	43,222	50,981	52,139	102%	1,158
6304	Pager / Cell Phone	10,821	13,902	14,615	105%	713
6305	Utility Bill Expenses	27,365	32,700	29,875	91%	(2,825)
6310	Fees/Dues/Subscription Expense	25,809	33,106	35,840	108%	2,734
6311	TCEQ Regulatory Fees	17,502	20,000	20,000	100%	0
6312	WW Capacity Charges	619,268	941,363	928,172	99%	(13,191)
6314	Professional Development Fees	12,075	12,800	13,273	104%	473
6315	Lab Fees	6,063	25,000	25,500	102%	500
6320	Repair/Mtc/Warranty Expense	412,033	141,150	158,300	112%	17,150
6322	Printing Expense	18,352	19,527	19,961	102%	434
6324	Advertising	2,229	8,500	8,500	100%	0
6325	Recruiting Expense	1,863	5,050	54,615	1081%	49,565
6327	Program Meals	1,876	4,500	4,500	100%	0
6400	Utilities Expense	420,494	520,644	512,613	98%	(8,031)
6401	Donations	-	-	-		0
6405	Longevity Awards	8,588	9,200	9,500	103%	300
6410	Taxes Expense	-	-	-		0
6416	Professional Liability Insurance	71,806	70,250	87,250	124%	17,000
6418	Other Insurance	-	-	-		0
6420	Interest Expense	-	200	200	100%	0
6421	Debt Principal	-	-	-		0
6423	Loss on Sale of Equipment	-	-	-		0
6425	Bad Debt Expense	4,350	3,500	3,500	100%	0
6430	Streetlights	116,121	135,000	135,000	100%	0
6450	Community Activities	69,749	53,850	62,250	116%	8,400

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 General Fund Summary

General Fund Summary

Version: 08/23/2018

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6455	Principal - 2016 Series CC Revenue	395,000	405,000	420,000	104%	15,000
6456	Interest - 2016 Series CC Revenue	173,711	163,323	152,672	93%	(10,651)
6477	Interest - TWDB Bonds	-	-	-		0
6495	Pymt to Escrow Agent	-	-	-		0
	Contingency	-	265,434	306,741	116%	41,307
	All Other Expenses	-	-	-		
	Total Other Expenses	3,836,884	4,368,627	4,529,565	104%	160,939
	TOTAL EXPENSES	12,352,211	14,188,066	15,492,839	109%	1,304,772
	Transfer From	1,517,678	1,749,306	638,241	36%	(1,111,065)
	Transfer To	836,918	1,541,747	482,475	31%	(1,059,272)
	Transfer To Rec Center	393,964	317,350	-	0%	(317,350)
	Transfer To Park Programs	266,356	95,104	-	0%	(95,104)
	Transfer To Pool Programs	(325,686)	275,506	-	0%	(275,506)
	REVENUE IN EXCESS OF EXPENSES	1,833,434	(378,170)	(0)	0%	378,169

Brushy Creek Municipal Utility District
 Planning Tool
Fiscal Year: 2019
 Cost Center: Executive

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4500	Other Income	12,805	-			
4510	Programming Events Income	11,604	9,000	-	0.00%	(9,000)
TOTAL REVENUE		24,409	9,000	-	0.00%	(9,000)
EXPENSES						
5010	Salary	26,925	36,000	36,000	100.00%	0
5011	Merit Salary	-	90	-	0.00%	(90)
5012	Overtime	-	-	-		
	Other Payroll Expenses	-	-	-		
Total Payroll		26,925	36,090	36,000	99.75%	(90)
5020	FICA / Medicare	3,141	3,152	4,300	136.42%	1,148
5030	Health	-	-	-		
Total Benefits		3,141	3,152	4,300	136.42%	1,148
5201	Airfare	-	500	2,500	500.00%	2,000
5202	Lodging	-	3,100	4,000	129.03%	900
5203	Lodging Tax	-	-	-		
5204	Cab Fare / local transportation	-	50	50	100.00%	0
5205	Parking	-	110	110	100.00%	0
5206	Travel Meals	-	800	800	100.00%	0
5207	Mileage	74	440	440	100.00%	0
	Other Travel Expenses	-	-	-		
Total Travel		74	5,000	7,900	158.00%	2,900
5901	CAPITAL	-	-	-		
6010	Contractual-Legal	141,582	95,800	100,000	104.38%	4,200
6011	Contractual Legal - Open Records	-	-	-		
6025	Contractual/Auditing	33,500	39,500	40,000	101.27%	500
6050	Contractual/Publications Layout	-	-	-		

Brushy Creek Municipal Utility District
 Planning Tool
Fiscal Year: 2019
 Cost Center: Executive

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6055	Security	6,975	7,650	80,000	1045.75%	72,350
6060	Appraisal Fees	1,300	-			
6065	Depository Contract	-	-			
6070	Maintenance Contracts	-	-			
6080	Contractual/Contract Labor	53,456	28,000	41,000	146.43%	13,000
	Other Contractual Expenses		-			
Total Contractual		236,813	170,950	261,000	152.68%	90,050
6105	Minor Equipment	1,550	-			
6110	General Office Supplies	1,154	1,000	1,000	100.00%	0
6115	Materials & Supplies	4,214	6,500	2,500	38.46%	(4,000)
6130	Furniture		-	-		
6148	Copier/Laser Printer Supplies	2,799	1,000	1,000	100.00%	0
6150	Business Meals	1,115	4,500	5,000	111.11%	500
	Recreation Program Expenses	2,802	-			
	Recreation Fitness Expenses	-	-			
6153	Water Purchases	-	-			
6154	Water Meters	-	-			
6155	Building Materials	-	-			
6156	Pipes and Components	-	-			
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses		-			
Total Supplies		13,634	13,000	9,500	73.08%	(3,500)
6210	Rent Expense	-	-			
6212	Building Maintenance	-	-			
6213	District Vehicle Repairs	-	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	-			
6220	Postage Expense	1,618	2,000	2,000	100.00%	0
6222	Express Mail/Parcel	-	-			
6224	Shipping	600	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	155	-	175	Zero Budget	175

Brushy Creek Municipal Utility District
 Planning Tool
Fiscal Year: 2019
 Cost Center: Executive

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Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6304	Pager / Cell Phone	-	-			
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	1,593	1,000	1,500	150.00%	500
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	665	350	-	0.00%	(350)
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	-	-			
6322	Printing Expense	4,058	4,000	4,000	100.00%	0
6324	Advertising	846	5,000	5,000	100.00%	0
6325	Recruiting Expense	-	-	50,000	Zero Budget	50,000
6327	Program Meals	1,876	4,500	4,500	100.00%	0
6400	Utilities Expense	-	-			
6401	Donations	-	-			
6405	Longevity Awards	8,588	9,200	9,500	103.26%	300
6410	Taxes Expense	-	-			
6416	Professional Liability Insurance	200	250	250	100.00%	0
6418	Other Insurance	-	-			
6420	Interest Expense	-	-			
6421	Debt Principal	-	-			
6423	Loss on Sale of Equipment	-	-			
6425	Bad Debt Expense	-	-			
6430	Streetlights	-	-			
6450	Community Activities	69,749	53,850	-	0.00%	(53,850)
Contingency	Contingency		265,434	306,741	115.56%	41,307
	All Other Expenses		-			
	Total Other Expenses	89,948	345,584	383,666	111.02%	38,082
	TOTAL EXPENSES	370,535	733,266	702,366	95.79%	(30,900)

Brushy Creek Municipal Utility District
 Planning Tool
Fiscal Year: 2019
 Cost Center: Executive

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Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Transfer From					
	Transfer To		-			
	Transfer To Rec Center	-	-	-		
	Transfer To Park Programs	-	-	-		
	Transfer To Pool Programs		-			
	REVENUE IN EXCESS OF EXPENSES	(346,126)	(724,266)	(702,366)	96.98%	21,900

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Administration**

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4101	Property Tax Income	5,295,997	5,783,920	6,602,865	114.16%	818,945
4102	Delinquent Property Tax Income	(14,730)	28,920	33,014	114%	4,095
4103	Defined Area Tax	-	-	-		
4104	Defined Area Delinquent Taxes	-	-			
4105	Sale of Surplus Assets Proceeds	-	-			
4220	New Connection Fees	2,320	500	240	48%	(260)
4401	Service Charges	41,890	28,000	32,400	116%	4,400
4402	Donations	-	-			
4403	Late Charges	59,181	65,000	65,000	100%	0
4405	Interest Income	97,894	107,000	120,000	112%	13,000
4500	Other Income	450	-	-		
4501	Rental Income	95,070	98,200	110,000	112%	11,800
TOTAL REVENUE		5,578,072	6,111,540	6,963,520	114%	851,980
EXPENSES						
5010	Salary	711,991	751,425	763,777	102%	12,352
5011	Merit Salary	-	1,879	1,909	102%	31
5012	Overtime	9,770	11,264	11,519	102%	255
	Other Payroll Expenses		-			
Total Payroll		721,761	764,568	777,205	102%	12,638
5020	FICA / Medicare	64,124	86,016	72,529	84%	(13,487)
5030	Health	116,319	135,141	85,660	63%	(49,481)
5031	Vision Insurance		-	1,071	Zero Budget	1,071
5032	Dental		-	5,415	Zero Budget	5,415
5034	Life		-	1,348	Zero Budget	1,348
5035	Disability Insurance		-	3,787	Zero Budget	3,787
5040	Workers Compensation		-	13,672	Zero Budget	13,672
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	46,438	Zero Budget	46,438

Brushy Creek Municipal Utility District
 Planning Tool
Fiscal Year: 2019
Cost Center: Administration

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Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Other Benefit Expenses		-			
Total Benefits		180,443	221,157	229,920	104%	8,763
5201	Airfare	-	-	-	0%	0
5202	Lodging	-	600	600	100%	0
5203	Lodging Tax	-	-			
5204	Cab Fare / local transportation	-	50	50	100%	0
5205	Parking	15	100	100	100%	0
5206	Travel Meals	-	550	550	100%	0
5207	Mileage	1,231	1,300	1,200	92%	(100)
	Other Travel Expenses		-			
Total Travel		1,246	2,600	2,500	96%	(100)
5901	CAPITAL	31,589	25,600	58,000	227%	32,400
6010	Contractual-Legal	1,730	-	-		
6011	Contractual Legal - Open Records	438	1,030	-	0%	(1,030)
6025	Contractual/Auditing	-	-	-		
6030	Contractual/ Trainers- Instructors	1,400	500	500	100%	0
6040	Contractual/Network maint/dev.	15,995	20,000	40,000	200%	20,000
6045	Contractual/Website	-	25,000	5,000	20%	(20,000)
6050	Contractual/Publications Layou	-	-			
6055	Security	-	-			
6060	Appraisal Fees	-	1,500	1,000	67%	(500)
6065	Depository Contract	62,048	60,000	60,000	100%	0
6070	Maintenance Contracts	7,544	26,500	53,200	201%	26,700
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	55,376	8,000	8,000	100%	0
	Other Contractual Expenses		-			
Total Contractual		144,531	142,530	167,700	118%	25,170
6105	Minor Equipment	1,109	750	750	100%	0
6110	General Office Supplies	4,815	5,000	5,500	110%	500

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Administration

120-Admin

Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6115	Materials & Supplies	2,126	1,500	3,000	200%	1,500
6120	Chemicals	-	-			
6121	Lab Supplies	-	-			
6122	Uniforms	54	-	-		
6124	Fuel / Oil	-	-			
6130	Furniture	4,450	1,500	5,500	367%	4,000
6135	Major Equipment	690	2,500	2,500	100%	0
6140	Computer Supplies	5,364	2,500	8,000	320%	5,500
6145	Software	37,938	22,500	9,500	42%	(13,000)
6148	Copier/Laser Printer Supplies	2,015	4,000	4,000	100%	0
6150	Business Meals	135	100	100	100%	0
6160	Training Materials	-	500	500	100%	0
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
Total Supplies		58,696	40,850	39,350	96%	(1,500)
6210	Rent Expense	1,666	4,000	4,000	100%	0
6212	Building Maintenance	34	-	-		
6213	District Vehicle Repairs	-	-			
6215	Facility Rent Expense	3,048	3,500	3,500	100%	0
6216	Equipment Rent Expense	9,426	12,500	10,000	80%	(2,500)
6220	Postage Expense	8,629	9,200	9,200	100%	0
6222	Express Mail/Parcel	389	500	500	100%	0
6224	Shipping	-	50	50	100%	0
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	19,483	25,000	26,000	104%	1,000
6304	Pager / Cell Phone	2,175	1,800	2,500	139%	700
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	4,978	5,500	7,000	127%	1,500
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	1,065	3,000	3,000	100%	0
6315	Lab Fees	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Administration

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Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6320	Repair/Mtc/Warranty Expense	-	2,650	4,500	170%	1,850
6322	Printing Expense	1,616	2,000	2,000	100%	0
6324	Advertising	1,079	3,000	3,000	100%	0
6325	Recruiting Expense	1,338	1,300	1,500	115%	200
6327	Program Meals	-	-			
6400	Utilities Expense	3,905	4,000	5,000	125%	1,000
6401	Donations	-	-			
6405	Longevity Awards	-	-			
6410	Taxes Expense	-	-			
6416	Professional Liability Insurance	71,606	70,000	87,000	124%	17,000
6418	Other Insurance	-	-			
6420	Interest Expense	-	200	200	100%	0
6421	Debt Principal	-	-			
6423	Loss on Sale of Equipment	-	-			
6425	Bad Debt Expense	3,399	2,500	2,500	100%	0
6430	Streetlights	116,121	135,000	135,000	100%	0
6450	Community Activities	-	-			
6483	Transfers	-	-			
	Contingency	-	-			
	All Other Expenses	-	-			
Total Other Expenses		249,957	285,700	306,450	107%	20,750
TOTAL EXPENSES		1,388,223	1,483,005	1,581,125	107%	98,121
	Transfer From	836,918	811,346	-	0%	(811,346)
	Transfer To		-			
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		5,026,767	5,439,881	5,382,394	99%	(57,487)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Customer Service**

Object Code	Description	FY2017 Revised	FY2018 Revised	FY2019 Budget	% Change	\$ Change
TOTAL REVENUE		-	-	-		
EXPENSES						
5010	Salary	165,368	185,180	194,555	105.06%	9,375
5011	Merit Salary	413	463	486	105.06%	23
5012	Overtime	2,627	3,266	3,398	104.04%	132
	Other Payroll Expenses	-	-			
Total Payroll		168,408	188,909	198,439	105.04%	9,530
5020	FICA / Medicare	15,815	21,279	18,553	87.19%	(2,726)
5030	Health	36,497	48,036	36,225	75.41%	(11,811)
5031	Vision Insurance	-	-	439	Zero Budget	439
5032	Dental	-	-	2,184	Zero Budget	2,184
5034	Life	-	-	393	Zero Budget	393
5035	Disability Insurance	-	-	985	Zero Budget	985
5040	Workers Compensation	-	-			
5050	Unemployment Insurance	-	-	3,483	Zero Budget	3,483
5060	Other Benefits	-	-			
5070	Retirement	-	-	11,829	Zero Budget	11,829
	Other Benefit Expenses	-	-			
Total Benefits		52,312	69,315	74,091	106.89%	4,776
5207	Mileage	100	100	100	100.00%	0
	Other Travel Expenses	-	-			
Total Travel		100	100	100	100.00%	0
5901	CAPITAL	-	-	-		
6060	Appraisal Fees	-	-			
6065	Depository Contract	-	-			
6070	Maintenance Contracts	-	-			
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Customer Service**

130-Cust Service

Version: 08/23/20

Object Code	Description	FY2017 Revised	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6080	Contractual/Contract Labor	-	-			
	Other Contractual Expenses	-	-			
Total Contractual		-	-	-		
6105	Minor Equipment	180	180	180	100.00%	0
6110	General Office Supplies	605	600	800	133.33%	200
6115	Materials & Supplies	25	50	200	400.00%	150
6130	Furniture	-	-	2,000	Zero Budget	2,000
6135	Major Equipment	-	-			
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	643	750	-	0.00%	(750)
6150	Business Meals	-	-			
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
Total Supplies		1,453	1,580	3,180	201.27%	1,600
6216	Equipment Rent Expense	-	-			
6220	Postage Expense	-	-			
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	151	150	190	126.67%	40
6304	Pager / Cell Phone	464	450	450	100.00%	0
6305	Utility Bill Expenses	-	1,600	1,600	100.00%	0
6310	Fees/Dues/Subscription Expense	165	165	300	181.82%	135
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	-	-			
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	309	500	500	100.00%	0
6322	Printing Expense	25	27	200	754.08%	173
6324	Advertising	-	-			
6325	Recruiting Expense	103	250		0.00%	(250)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Customer Service

130-Cust Service

Version: 08/23/20

Object Code	Description	FY2017 Revised	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6327	Program Meals	-	-			
6420	Interest Expense	-	-			
		-	-			
	All Other Expenses	-	-			
Total Other Expenses		1,217	3,142	3,240	103.13%	98
TOTAL EXPENSES		223,490	263,045	279,050	106.08%	16,005
	Transfer From	-	-			
	Transfer To	-	-			
	Transfer To Rec Center	-	-	-		
	Transfer To Park Programs	-	-	-		
	Transfer To Pool Programs	-	-	-		
REVENUE IN EXCESS OF EXPENSES		(223,490)	(263,045)	(279,050)	106.08%	(16,005)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Solid Waste

575-Solid Waste

Version: 08/23/2018

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2018 Total	FY2019 Budget	% Change	\$ Change	2019 Budget Notes
4230	Solid Waste Services	1,369,168	1,367,400	691,484	1,376,209	100.64%	8,809	Revenue Adjusted for CTR Increase
4500	Other Income	3,834	-	875	-			
	Other Revenue		-					
TOTAL REVENUE		1,373,002	1,367,400	692,359	1,376,209	100.64%	8,809	
EXPENSES								
5010	Salary	2,032	2,077	972	2,088	100.53%	11	
5011	Merit Salary	-	5	-	-	0.00%	(5)	
5012	Overtime	20	22	5	22	100.00%	0	
	Other Payroll Expenses		-	-				
Total Payroll		2,052	2,104	977	2,110	100.28%	6	
5020	FICA / Medicare	193	239	93	199	83.26%	(40)	Monica allocated
5030	Health	445	482	220	348	72.20%	(134)	
5031	Vision Insurance		-		4	Zero Budget	4	
5032	Dental		-		20	Zero Budget	20	
5034	Life		-		5	Zero Budget	5	
5035	Disability Insurance		-		12	Zero Budget	12	
5040	Workers Compensation		-		37	Zero Budget	37	
5050	Unemployment Insurance		-					
5060	Other Benefits		-					
5070	Retirement		-		127	Zero Budget	127	
	Other Benefit Expenses		-					
Total Benefits		638	721	313	752	104.30%	31	
			-	-				
Total Travel		-	-	-	-			
5901	CAPITAL	-	-	-	-			
	Other Contractual Expenses		-					
Total Contractual		-	-	-	-			
6105	Minor Equipment	2,438	-	-	-			
	Other Supplies Expenses		-					
Total Supplies		2,438	-	-	-			
6220	Postage Expense	4,872	5,000	2,312	5,000	100.00%	0	
6222	Express Mail/Parcel	-	-	-				
6224	Shipping	-	-	-				
6250	Solid Waste Service	1,178,075	1,233,306	603,614	1,266,605	102.70%	33,299	CTR submitted a 2.7% CPI increase on 8/9/18 0.7% increase = \$8,633.26
6300	Phone/ Cable / Connectivity Exp	-	-					
6304	Pager / Cell Phone	-	-					

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Solid Waste

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2018 Total	FY2019 Budget	% Change	\$ Change	2019 Budget Notes
6305	Utility Bill Expenses	5,343	7,800	2,409	5,000	64.10%	(2,800)	
	All Other Expenses		-					
Total Other Expenses		1,188,290	1,246,106	608,335	1,276,605	102.45%	30,499	
TOTAL EXPENSES		1,193,418	1,248,931	609,625	1,279,467	102.44%	30,536	
	Transfer From	-	-					
	Transfer To	137,300	136,740	69,236	-	0.00%	(136,740)	10% transfer eliminated
	Transfer To Rec Center		-		-			
	Transfer To Park Programs		-		-			
	Transfer To Pool Programs		-		-			
REVENUE IN EXCESS OF EXPENSES		42,284	(18,271)	13,498	96,742	-529.48%	115,013	

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Parks Maintenance

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4500	Other Income	12,158	10,500	10,500	100.00%	0
	Other Revenue	-	-			
TOTAL REVENUE		12,158	10,500	10,500	100.00%	0
EXPENSES						
5010	Salary	286,990	301,464	307,258	101.92%	5,794
5011	Merit Salary	-	754	768	101.92%	14
5012	Overtime	9,442	17,520	17,859	101.93%	339
	Other Payroll Expenses		-			
Total Payroll		296,432	319,738	325,885	101.92%	6,147
5020	FICA / Medicare	28,581	36,219	29,261	80.79%	(6,958)
5030	Health	63,810	71,976	49,934	69.38%	(22,042)
5031	Vision Insurance		-	596	Zero Budget	596
5032	Dental		-	2,953	Zero Budget	2,953
5034	Life		-	618	Zero Budget	618
5035	Disability Insurance		-	1,627	Zero Budget	1,627
5040	Workers Compensation		-	5,500	Zero Budget	5,500
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	18,681	Zero Budget	18,681
	Other Benefit Expenses	-	-			
Total Benefits		92,391	108,195	109,170	100.90%	975
5201	Airfare	-	-			
5202	Lodging	259	550	800	145.45%	250
5203	Lodging Tax	-	20	25	125.00%	5
5204	Cab Fare / local transportation	-	-			
5205	Parking	18	20	-	0.00%	(20)
5206	Travel Meals	75	375	500	133.33%	125
5207	Mileage	365	800	800	100.00%	0
	Other Travel Expenses	-	-			
Total Travel		717	1,765	2,125	120.40%	360

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Parks Maintenance

275-Park Maint

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
5901	CAPITAL	31,449	625,000	526,000	84.16%	(99,000)
6010	Contractual-Legal		-			
6011	Contractual Legal - Open Records		-			
6025	Contractual/Auditing		-			
6030	Contractual/ Trainers- Instructors		-			
6040	Contractual/Network maint/dev.		-			
6045	Contractual/Website		-			
6050	Contractual/Publications Layout		-			
6055	Security		-			
6060	Appraisal Fees		-			
6065	Depository Contract		-			
6070	Maintenance Contracts	444,547	485,533	498,822	102.74%	13,289
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	11,053	-	6,500	Zero Budget	6,500
6080	Contractual/Contract Labor	66,436	33,000	120,000	363.64%	87,000
	Other Contractual Expenses		-			
	Total Contractual	522,036	518,533	625,322	120.59%	106,789
6105	Minor Equipment	287	10,000	5,000	50.00%	(5,000)
6110	General Office Supplies	65	500	500	100.00%	0
6115	Materials & Supplies	62,995	57,150	63,500	111.11%	6,350
6120	Chemicals	3,357	1,000	1,000	100.00%	0
6122	Uniforms	3,234	4,000	3,000	75.00%	(1,000)
6124	Fuel / Oil	11,556	12,000	15,000	125.00%	3,000
6130	Furniture	165	-	-		
6135	Major Equipment	-	7,000	4,000	57.14%	(3,000)
6140	Computer Supplies	-	-	-		
6145	Software	-	-	-		
6148	Copier/Laser Printer Supplies	-	750	750	100.00%	0
6155	Building Materials	-	-	-		
6156	Pipes and Components	1,806	1,500	1,850	123.33%	350

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Parks Maintenance**

275-Park Maint

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6160	Training Materials	105	150	100	66.67%	(50)
6180	T-Shirts/Pins/Etc.	-	-	-		
	Other Supplies Expenses		-			
Total Supplies		83,570	94,050	94,700	100.69%	650
6210	Rent Expense	-	-			
6212	Building Maintenance	125	-			
6213	District Vehicle Repairs	4,102	7,725	7,725	100.00%	0
6215	Facility Rent Expense	1,784	1,800	1,800	100.00%	0
6216	Equipment Rent Expense	1,145	3,500	5,500	157.14%	2,000
6220	Postage Expense	-	-			
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	6,571	5,000	6,500	130.00%	1,500
6300	Phone/ Cable / Connectivity Exp	2,197	1,061	1,000	94.25%	(61)
6304	Pager / Cell Phone	2,100	2,652	2,500	94.27%	(152)
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	881	1,791	1,900	106.09%	109
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	3,055	4,000	4,000	100.00%	0
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	344,400	85,000	20,000	23.53%	(65,000)
6322	Printing Expense	1,929	1,500	1,500	100.00%	0
6324	Advertising	-	-			
6325	Recruiting Expense	105	250	250	100.00%	0
6327	Program Meals	-	-			
6400	Utilities Expense	5,705	5,190	5,376	103.58%	186
	All Other Expenses		-			
Total Other Expenses		374,099	119,469	58,051	48.59%	(61,418)
TOTAL EXPENSES		1,400,694	1,786,750	1,741,253	97.45%	(45,497)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Parks Maintenance

275-Park Maint

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Transfer From					
	Transfer To	1,216	1,050	-	0.00%	(1,050)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
	REVENUE IN EXCESS OF EXPENSES	(1,389,752)	(1,777,300)	(1,730,753)	97.38%	46,547

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2019

Cost Center: Aquatics Maintenance

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Other Revenue		-			
TOTAL REVENUE		-	-	-		
EXPENSES						
5010	Salary	60,255	57,707	55,891	96.85%	(1,816)
5011	Merit Salary	-	142	140	98.66%	(2)
5012	Overtime	822	461	469	101.74%	8
	Other Payroll Expenses		-			
Total Payroll		61,077	58,310	56,500	96.90%	(1,810)
5020	FICA / Medicare	4,985	6,495	5,464	84.13%	(1,031)
5030	Health	5,554	6,027	4,258	70.65%	(1,769)
5031	Vision Insurance		-	52	Zero Budget	52
5032	Dental		-	264	Zero Budget	264
5034	Life		-	52	Zero Budget	52
5035	Disability Insurance		-	162	Zero Budget	162
5040	Workers Compensation		-	972	Zero Budget	972
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	1,678	Zero Budget	1,678
	Other Benefit Expenses		-			
Total Benefits		10,539	12,522	12,902	103.03%	380
	Other Travel Expenses		-			
Total Travel		-	-	-		
5901	CAPITAL	339,439	265,000	275,000	103.77%	10,000
6070	Maintenance Contracts	-	-			
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	8,110	3,000	5,000	166.67%	2,000
	Other Contractual Expenses	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
Fiscal Year: 2019
Cost Center: Aquatics Maintenance

450-Aquatics Maint

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
Total Contractual		8,110	3,000	5,000	166.67%	2,000
6105	Minor Equipment	1,849	1,500	1,500	100.00%	0
6110	General Office Supplies	-	-			
6115	Materials & Supplies	9,600	12,000	12,000	100.00%	0
6120	Chemicals	52,762	48,280	48,280	100.00%	0
6122	Uniforms	-	500	500	100.00%	0
6124	Fuel / Oil	107	-			
6130	Furniture	-	-			
6135	Major Equipment	-	6,800	3,600	52.94%	(3,200)
6155	Building Materials	-	-			
6156	Pipes and Components	-	-			
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
Total Supplies		64,318	69,080	65,880	95.37%	(3,200)
6210	Rent Expense	-	-			
6212	Building Maintenance	4,128	4,326	4,326	100.00%	0
6213	District Vehicle Repairs	-	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	-			
6220	Postage Expense	-	-			
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	-	-			
6304	Pager / Cell Phone	75	450	450	100.00%	0
6305	Utility Bill Expenses	4	-			
6310	Fees/Dues/Subscription Expense	-	-			
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	19,261	12,500	6,500	52.00%	(6,000)
6400	Utilities Expense	41,777	66,500	66,500	100.00%	0
	All Other Expenses	-	-	-		

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Total Other Expenses	65,245	83,776	77,776	92.84%	(6,000)
	TOTAL EXPENSES	548,728	491,688	493,058	100.28%	1,370
	Transfer From		-			
	Transfer To		-			
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
	REVENUE IN EXCESS OF EXPENSES	(548,728)	(491,688)	(493,058)	100.28%	(1,370)

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2019

Cost Center: Community Center Maintenance

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
TOTAL REVENUE		-	-	-		
EXPENSES						
5010	Salary	30,686	34,770	35,286	101.48%	516
5011	Merit Salary	-	87	88	101.48%	1
5012	Overtime	1,265	1,243	1,261	101.45%	18
	Other Payroll Expenses		-			
Total Payroll		31,951	36,100	36,635	101.48%	535
5020	FICA / Medicare	2,629	3,989	3,360	84.23%	(629)
5030	Health	6,768	7,788	5,568	71.49%	(2,220)
5031	Vision Insurance		-	65	Zero Budget	65
5032	Dental		-	316	Zero Budget	316
5034	Life		-	36	Zero Budget	36
5035	Disability Insurance		-	211	Zero Budget	211
5040	Workers Compensation		-	632	Zero Budget	632
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	2,145	Zero Budget	2,145
	Other Benefit Expenses		-			
Total Benefits		9,397	11,777	12,333	104.72%	556
5207	Mileage	32	-	-		
	Other Travel Expenses		-			
Total Travel		32	-	-		
5901	CAPITAL	-	40,500	8,500	20.99%	(32,000)
6070	Maintenance Contracts		-			
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	1,335	2,575	1,800	69.90%	(775)
	Other Contractual Expenses	-	-			
Total Contractual		1,335	2,575	1,800	69.90%	(775)

Fiscal Year: 2019

Cost Center: Community Center Maintenance

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6105	Minor Equipment	58	800	800	100.00%	0
6110	General Office Supplies	-	-			
6115	Materials & Supplies	15,574	20,000	14,896	74.48%	(5,104)
	Other Supplies Expenses		-			
Total Supplies		15,633	20,800	15,696	75.46%	(5,104)
6210	Rent Expense	-	-			
6212	Building Maintenance	93,362	95,380	100,000	104.84%	4,620
6213	District Vehicle Repairs	-	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	-			
6300	Phone/ Cable / Connectivity Exp	-	-			
6304	Pager / Cell Phone	225	300	300	100.00%	0
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	-	-			
6314	Professional Development Fees	-	-			
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	4,602	10,000	15,000	150.00%	5,000
6322	Printing Expense		-			
	Contingency		-			
			-			
	All Other Expenses		-			
Total Other Expenses		98,189	105,680	115,300	109.10%	9,620
TOTAL EXPENSES		156,537	217,432	190,264	87.51%	(27,168)
	Transfer From		-			
	Transfer To		-			
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		(156,537)	(217,432)	(190,264)	87.51%	27,168

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2019

Cost Center: Parks Programs

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4402	Donations	300	-			
4500	Other Income	-	-			
4501	Rental Income	8,932	6,000	8,600	143.33%	2,600
4505	Program Revenue Contract	33,797	37,250	31,800	85.37%	(5,450)
4510	Programming Events Income	65	200	15,550	7775.00%	15,350
4515	Camp Income	-	-			
4521	Season Passes	3,732	3,250	3,250	100.00%	0
4522	Day Passes	-	-			
4523	Fitness Revenue	73,511	60,560	70,942	117.14%	10,382
4524	Senior Programs	-	-			
4525	Child Programs / Child Play	-	-			
	Other Revenue	-	-			
TOTAL REVENUE		120,337	107,260	130,142	121.33%	22,882
EXPENSES						
5010	Salary	59,356	107,611	108,406	100.74%	795
5011	Merit Salary	-	269	271	100.74%	2
5012	Overtime	552	201	172	85.57%	(29)
	Other Payroll Expenses		-			
Total Payroll		59,908	108,081	108,849	100.71%	768
5020	FICA / Medicare	5,256	12,335	10,401	84.32%	(1,934)
5030	Health	7,794	14,772	10,343	70.02%	(4,429)
5031	Vision Insurance		-	124	Zero Budget	124
5032	Dental		-	614	Zero Budget	614
5034	Life		-	167	Zero Budget	167
5035	Disability Insurance		-	413	Zero Budget	413
5040	Workers Compensation		-	1,860	Zero Budget	1,860
5050	Unemployment Insurance		-	-		
5060	Other Benefits		-	-		
5070	Retirement		-	4,753	Zero Budget	4,753
	Other Benefit Expenses		-			

Planning Tool

Fiscal Year: 2019

Cost Center: Parks Programs

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
Total Benefits		13,050	27,107	28,675	105.78%	1,568
Total Travel		-	-	-		
5901	CAPITAL	98,313	632,500	1,000,000	158.10%	367,500
6080	Contractual/Contract Labor	-	-			
	Other Contractual Expenses	-	-			
Total Contractual		-	-	-		
6105	Minor Equipment	-	-			
6110	General Office Supplies	-	-			
6115	Materials & Supplies	2,480	500	500	100.00%	0
6130	Furniture	-	-			
6135	Major Equipment	-	-			
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	-	-			
6150	Business Meals	-	-			
	Recreation Program Expenses	965	10,980	3,800	34.61%	(7,180)
	Recreation Fitness Expenses	45,873	45,000	43,295	96.21%	(1,705)
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
Total Supplies		49,318	56,480	47,595	84.27%	(8,885)
6300	Phone/ Cable / Connectivity Exp		-			
6304	Pager / Cell Phone	178	350	350	100.00%	0
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	-	-			
6320	Repair/Mtc/Warranty Expense	-	-			
6322	Printing Expense	-	-			
6324	Advertising	-	-			
6325	Recruiting Expense	-	-			

Fiscal Year: 2019

Cost Center: Parks Programs

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6327	Program Meals	-	-			
6400	Utilities Expense	-	-			
6401	Donations	-	-			
6405	Longevity Awards	-	-			
6450	Community Activities	-	-	62,250	Zero Budget	62,250
	All Other Expenses	-	-			
Total Other Expenses		178	350	62,600	17885.71%	62,250
TOTAL EXPENSES		220,767	824,518	1,247,719	151.33%	423,201
	Transfer From	266,356	95,104	438,241	460.80%	343,137
	Transfer To	15,609	10,746	-	0.00%	(10,746)
	Transfer To Rec Center	-	-	-		
	Transfer To Park Programs	-	-	-		
	Transfer To Pool Programs	-	-	-		
REVENUE IN EXCESS OF EXPENSES		150,317	(632,900)	(679,336)	107.34%	(46,436)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Aquatics Programs

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4500	Other Income		-			
4501	Rental Income	50,896	49,282	49,283	100.00%	1
4505	Program Revenue Contract	4,770	5,003	5,000	99.94%	(3)
4510	Programming Events Income	54,935	68,229	68,229	100.00%	0
4515	Camp Income	130	-			
4521	Season Passes	71,795	76,232	76,232	100.00%	0
4522	Day Passes	31,587	30,417	30,417	100.00%	0
4523	Fitness Revenue	-	-			
	Other Revenue		-			
TOTAL REVENUE		214,113	229,163	229,161	100.00%	(2)
EXPENSES						
5010	Salary	369,367	368,907	372,901	101.08%	3,994
5011	Merit Salary	-	922	932	101.08%	10
5012	Overtime	3,523	1,357	1,386	102.14%	29
	Other Payroll Expenses		-			
Total Payroll		372,890	371,186	375,219	101.09%	4,033
5020	FICA / Medicare	38,346	37,431	35,501	94.84%	(1,930)
5030	Health	17,032	19,365	13,471	69.56%	(5,894)
5031	Vision Insurance		-	166	Zero Budget	166
5032	Dental		-	833	Zero Budget	833
5034	Life		-	179	Zero Budget	179
5035	Disability Insurance		-	460	Zero Budget	460
5040	Workers Compensation		-	6,175	Zero Budget	6,175
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	5,072	Zero Budget	5,072
	Other Benefit Expenses		-			
Total Benefits		55,378	56,796	61,857	108.91%	5,061
5201	Airfare	-	-			
5202	Lodging	271	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Aquatics Programs

250-Aquatics Pgrms

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
5206	Travel Meals	57	-			
5207	Mileage	1,829	5,000	5,150	103.00%	150
	Other Travel Expenses		-			
	Total Travel	2,232	5,000	5,150	103.00%	150
5901	CAPITAL	-	-	-		
	Other Contractual Expenses	-	-			
	Total Contractual	-	-	-		
6105	Minor Equipment	384	1,000	1,000	100.00%	0
6110	General Office Supplies	296	500	515	103.00%	15
6115	Materials & Supplies	1,570	2,500	2,575	103.00%	75
6120	Chemicals	-	-			
6121	Lab Supplies	-	-			
6122	Uniforms	2,211	2,500	2,575	103.00%	75
6124	Fuel / Oil	1,007	950	979	103.05%	29
6130	Furniture	91	-			
6135	Major Equipment	-	4,000	2,200	55.00%	(1,800)
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	-	-			
6150	Business Meals	-	-			
	Recreation Program Expenses	9,497	11,000	11,500	104.55%	500
	Recreation Fitness Expenses	-	-			
6160	Training Materials	383	500	500	100.00%	0
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses		-			
	Total Supplies	15,440	22,950	21,844	95.18%	(1,106)
6210	Rent Expense	-	-			
6212	Building Maintenance	-	-			
6213	District Vehicle Repairs	876	250	258	103.20%	8
6215	Facility Rent Expense	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Aquatics Programs

250-Aquatics Pgrms

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6216	Equipment Rent Expense	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	13,121	15,120	15,574	103.00%	454
6304	Pager / Cell Phone	540	500	515	103.00%	15
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	7,322	8,000	8,240	103.00%	240
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	1,116	750	773	103.07%	23
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	-	500		0.00%	(500)
6322	Printing Expense	148	200	206	103.00%	6
6324	Advertising	-	-			
6325	Recruiting Expense	200	500	515	103.00%	15
6327	Program Meals	-	-			
6400	Utilities Expense	-	-			
	All Other Expenses	-	-			
Total Other Expenses		23,323	25,820	26,081	101.01%	261
TOTAL EXPENSES		469,263	481,752	490,151	101.74%	8,399
	Transfer From	20,440	275,506		0.00%	(275,506)
	Transfer To	23,333	22,916		0.00%	(22,916)
	Transfer To Rec Center	-	-	-		
	Transfer To Park Programs	-	-	-		
	Transfer To Pool Programs	-	-	-		
REVENUE IN EXCESS OF EXPENSES		(258,043)	0	(260,990)	0.00%	(260,991)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Community Center

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4401	Service Charges	-	-			
4402	Donations	1,410	-			
4500	Other Income	3,640	2,000	2,000	100.00%	0
4501	Rental Income	84,266	117,455	117,300	99.87%	(155)
4505	Program Revenue Contract 80/20	203,946	191,158	182,175	95.30%	(8,983)
4510	Programming Events Income	6,997	6,150	6,500	105.69%	350
4515	Camp Income	213,238	249,000	272,769	109.55%	23,769
4518	Memberships - Short Term	36,403	29,750	40,030	134.55%	10,280
4519	New Memberships	19,736	22,825	22,940	100.50%	115
4520	Memberships	314,829	324,400	407,145	125.51%	82,745
4521	Season Passes	-	-			
4522	Day Passes	29,261	23,500	32,580	138.64%	9,080
4523	Fitness Revenue	195,388	206,650	242,200	117.20%	35,550
4524	Senior Programs	295	185	-	0.00%	(185)
4525	Child Programs / Child Play	1,308	1,050	1,050	100.00%	0
	Other Revenue		-			
TOTAL REVENUE		1,110,717	1,174,123	1,326,689	112.99%	152,566
EXPENSES						
5010	Salary	783,312	947,831	1,009,807	106.54%	61,976
5011	Merit Salary		2,370	2,525	106.54%	155
5012	Overtime	6,513	6,026	5,921	98.26%	(105)
	Other Payroll Expenses		-			
Total Payroll		789,825	956,227	1,018,253	106.49%	62,026
5020	FICA / Medicare	76,446	108,838	96,383	88.56%	(12,455)
5030	Health	104,812	92,400	79,044	85.55%	(13,356)
5031	Vision Insurance		-	1,005	Zero Budget	1,005
5032	Dental		-	5,055	Zero Budget	5,055
5034	Life		-	1,179	Zero Budget	1,179
5035	Disability Insurance		-	2,979	Zero Budget	2,979

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Community Center

300-Community Center

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
5040	Workers Compensation		-	16,199	Zero Budget	16,199
5050	Unemployment Insurance		-	-		
5060	Other Benefits		-	-		
5070	Retirement		-	33,030	Zero Budget	33,030
	Other Benefit Expenses		-			
Total Benefits		181,258	201,238	234,874	116.71%	33,636
5201	Airfare		-	600	Zero Budget	600
5202	Lodging		-	300	Zero Budget	300
5203	Lodging Tax		-			
5204	Cab Fare / local transportation		-			
5205	Parking		-			
5206	Travel Meals		-	100	Zero Budget	100
5207	Mileage	95	500	500	100.00%	0
	Other Travel Expenses		-			
Total Travel		95	500	1,500	300.00%	1,000
5901	CAPITAL	500,000	-	-		
6055	Security	1,868	3,000	3,000	100.00%	0
6060	Appraisal Fees	-	-			
6065	Depository Contract	21,264	20,600	21,600	104.85%	1,000
6070	Maintenance Contracts	7,908	10,000	9,000	90.00%	(1,000)
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	-	1,000	100	10.00%	(900)
	Other Contractual Expenses		-			
Total Contractual		31,040	34,600	33,700	97.40%	(900)
6105	Minor Equipment	1,139	3,300	3,300	100.00%	0
6110	General Office Supplies	1,350	1,000	1,000	100.00%	0
6115	Materials & Supplies	36,432	45,000	34,000	75.56%	(11,000)
6122	Uniforms	922	1,500	2,500	166.67%	1,000
6130	Furniture	1,837	1,000	1,500	150.00%	500

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Community Center

300-Community Center

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6135	Major Equipment	-	2,100		0.00%	(2,100)
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	659	500	1,400	280.00%	900
6150	Business Meals	-	-			
	Recreation Program Expenses	65,781	70,000	87,408	124.87%	17,408
	Recreation Fitness Expenses	191,317	175,000	191,310	109.32%	16,310
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
Total Supplies		299,466	299,400	322,418	107.69%	23,018
6210	Rent Expense	-	-			
6212	Building Maintenance	565	-			
6213	District Vehicle Repairs	-	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	1,538	500	500	100.00%	0
6220	Postage Expense	3,038	3,800	3,800	100.00%	0
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	2,450	5,800	4,200	72.41%	(1,600)
6304	Pager / Cell Phone	1,102	1,200	1,200	100.00%	0
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	9,692	15,000	15,500	103.33%	500
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	924	1,200	1,500	125.00%	300
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	1,787	5,000	1,800	36.00%	(3,200)
6322	Printing Expense	8,471	8,500	8,755	103.00%	255
6324	Advertising	-	-	-		
6325	Recruiting Expense	70	1,500	1,500	100.00%	0
6327	Program Meals	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Community Center

300-Community Center

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6400	Utilities Expense	55,929	100,000	101,870	101.87%	1,870
6401	Donations	-	-			
6405	Longevity Awards	-	-			
6420	Interest Expense	-	-			
6421	Debt Principal	-	-			
6455	Principal - 2016 Series CC Revenue	395,000	405,000	420,000	103.70%	15,000
6456	Interest - 2016 Series CC Revenue	173,711	163,323	152,672	93.48%	(10,651)
6490	Bond Costs	-	-			
	All Other Expenses	-	-			
Total Other Expenses		654,277	710,823	713,297	100.35%	2,474
TOTAL EXPENSES		2,455,961	2,202,788	2,324,042	105.50%	121,254
	Transfer From	393,964	317,350		0.00%	(317,350)
	Transfer To	124,615	113,802		0.00%	(113,802)
	Transfer To Rec Center		-			
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		(1,075,895)	(825,117)	(997,353)	120.87%	(172,236)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Park Fees

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4130	Builders Fees	33,979	20,400	2,475	12.13%	(17,925)
4405	Interest Income		-			
TOTAL REVENUE		33,979	20,400	2,475	12.13%	(17,925)
EXPENSES						
	Total Payroll	-	-	-		
	Total Benefits	-	-	-		
	Total Travel	-	-	-		
5901	CAPITAL	367,100	-	-		
	Total Contractual	-	-	-		
	Total Supplies	21,725	-	-		
	Total Other Expenses	3,206	-	-		
TOTAL EXPENSES		392,031	-	-		
	Transfer From		-			
	Transfer To		20,400	2,475	12.13%	(17,925)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		(358,052)	-	-		

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4105	Sale of Surplus Assets Proceeds		-			
4110	Plan Review Income	7,200	4,500	2,000	44.44%	(2,500)
4112	Inspection Fees	53,320	10,000	6,869	68.69%	(3,131)
4201	Water Service	3,105,973	3,040,000	3,059,798	100.65%	19,798
4211	Water Connection	8,470	2,200	660	30.00%	(1,540)
4240	Raw Water Sales	108,378	104,600	104,660	100.06%	60
4245	Wholesale Water	84,192	112,000	112,000	100.00%	0
4500	Other Income	55,892	-	-		
	Other Revenue		-			
TOTAL REVENUE		3,423,425	3,273,300	3,285,987	100.39%	12,687
EXPENSES						
5010	Salary	180,488	198,029	211,443	106.77%	13,414
5011	Merit Salary	-	495	529	106.77%	34
5012	Overtime	7,319	7,106	7,242	101.91%	136
	Other Payroll Expenses		-			
Total Payroll		187,807	205,630	219,214	106.61%	13,584
5020	FICA / Medicare	18,506	22,712	20,117	88.57%	(2,595)
5030	Health	38,478	43,790	30,783	70.30%	(13,007)
5031	Vision Insurance		-	371	Zero Budget	371
5032	Dental		-	1,838	Zero Budget	1,838
5034	Life		-	401	Zero Budget	401
5035	Disability Insurance		-	1,100	Zero Budget	1,100
5040	Workers Compensation		-	3,785	Zero Budget	3,785
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	12,856	Zero Budget	12,856
	Other Benefit Expenses		-			
Total Benefits		56,985	66,502	71,251	107.14%	4,749
5201	Airfare	-	-			
5202	Lodging	-	250	250	100.00%	0

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water

500-Water

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
5203	Lodging Tax	-	45	45	100.00%	0
5204	Cab Fare / local transportation	-	-			
5205	Parking	-	-			
5206	Travel Meals	-	150	150	100.00%	0
5207	Mileage	2,244	1,300	1,300	100.00%	0
	Other Travel Expenses		-			
Total Travel		2,244	1,745	1,745	100.00%	0
5901	CAPITAL	(4,267)	320,400	1,031,250	321.86%	710,850
6070	Maintenance Contracts	262	-			
6078	Plumbing Inspections	36,740	15,000	10,400	69.33%	(4,600)
6079	Engineering Fees	8,067	7,500	85,000	1133.33%	77,500
6080	Contractual/Contract Labor	20,138	10,000	10,000	100.00%	0
	Other Contractual Expenses		-			
Total Contractual		65,207	32,500	105,400	324.31%	72,900
6105	Minor Equipment	731	4,500	4,500	100.00%	0
6110	General Office Supplies	547	900	750	83.33%	(150)
6115	Materials & Supplies	9,138	15,000	12,500	83.33%	(2,500)
6120	Chemicals	-	-			
6121	Lab Supplies	-	-			
6122	Uniforms	1,831	1,900	1,900	100.00%	0
6124	Fuel / Oil	7,580	7,500	6,500	86.67%	(1,000)
6130	Furniture	440	-			
6135	Major Equipment	-	2,500	4,500	180.00%	2,000
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	-	-			
6154	Water Meters	40,262	25,000	15,000	60.00%	(10,000)
6155	Building Materials	-	-			
6156	Pipes and Components	12,225	12,500	12,500	100.00%	0
6160	Training Materials	-	500	500	100.00%	0
6180	T-Shirts/Pins/Etc.	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water

500-Water

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Other Supplies Expenses		-			
Total Supplies		72,754	70,300	58,650	83.43%	(11,650)
6210	Rent Expense	-	-			
6212	Building Maintenance	103	2,000	1,000	50.00%	(1,000)
6213	District Vehicle Repairs	5,278	2,500	3,000	120.00%	500
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	8,353	3,000	3,000	100.00%	0
6220	Postage Expense	9,762	10,500	10,500	100.00%	0
6222	Express Mail/Parcel	7	60	60	100.00%	0
6224	Shipping	89	100	100	100.00%	0
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	2,067	800	800	100.00%	0
6304	Pager / Cell Phone	1,171	3,000	2,200	73.33%	(800)
6305	Utility Bill Expenses	9,350	10,300	10,300	100.00%	0
6310	Fees/Dues/Subscription Expense	439	1,000	750	75.00%	(250)
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	1,306	2,000	2,500	125.00%	500
6315	Lab Fees	-	-	500	Zero Budget	500
6320	Repair/Mtc/Warranty Expense	15,278	10,000	10,000	100.00%	0
6322	Printing Expense	1,866	2,500	2,500	100.00%	0
6324	Advertising	-	-			
6325	Recruiting Expense	-	250	250	100.00%	0
6327	Program Meals	-	-			
6400	Utilities Expense	1,391	1,854	1,967	106.09%	113
6423	Loss on Sale of Equipment	-	-			
6425	Bad Debt Expense	951	1,000	1,000	100.00%	0
6477	Interest - TWDB Bonds		-			
6481	Principal-TWDB Bonds		-			
	All Other Expenses		-			
Total Other Expenses		57,411	50,864	50,427	99.14%	(437)
TOTAL EXPENSES		438,141	747,941	1,537,937	205.62%	789,996

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water

500-Water

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Transfer From		-			
	Transfer To	339,914	1,037,330	405,000	39.04%	(632,330)
	Transfer To Rec Center	393,964	317,350		0.00%	(317,350)
	Transfer To Park Programs	266,356	95,104		0.00%	(95,104)
	Transfer To Pool Programs	20,440	275,506		0.00%	(275,506)
REVENUE IN EXCESS OF EXPENSES		1,964,610	800,069	1,343,050	167.87%	542,981

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water Facility

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
	Other Revenue		-	25,000	Zero Budget	25,000
TOTAL REVENUE		-	-	25,000	Zero Budget	25,000
EXPENSES						
5010	Salary	222,955	241,814	233,685	96.64%	(8,129)
5011	Merit Salary	-	608	584	96.02%	(24)
5012	Overtime	6,546	7,500	6,451	86.01%	(1,049)
	Other Payroll Expenses		-			
Total Payroll		229,501	249,922	240,720	96.32%	(9,202)
5020	FICA / Medicare	21,427	27,870	22,211	79.70%	(5,659)
5030	Health	41,308	45,409	30,003	66.07%	(15,406)
5031	Vision Insurance		-	376	Zero Budget	376
5032	Dental		-	1,891	Zero Budget	1,891
5034	Life		-	454	Zero Budget	454
5035	Disability Insurance		-	1,185	Zero Budget	1,185
5040	Workers Compensation		-	4,183	Zero Budget	4,183
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	14,208	Zero Budget	14,208
	Other Benefit Expenses		-			
Total Benefits		62,735	73,279	74,511	101.68%	1,232
5202	Lodging	307	250		0.00%	(250)
5203	Lodging Tax		-			
5204	Cab Fare / local transportation	-	-			
5205	Parking		-			
5206	Travel Meals	89	300		0.00%	(300)
5207	Mileage	985	1,750	1,000	57.14%	(750)
	Other Travel Expenses		-			
Total Travel		1,381	2,300	1,000	43.48%	(1,300)
5901	CAPITAL	487,555	628,000	75,000	11.94%	(553,000)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water Facility

525-Water Facility

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6040	Contractual/Network maint/dev.	10,920	12,000	10,000	83.33%	(2,000)
6070	Maintenance Contracts	3,165	4,000	4,000	100.00%	0
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	(12,082)	17,000	15,000	88.24%	(2,000)
6080	Contractual/Contract Labor	39,365	25,000	165,000	660.00%	140,000
	Other Contractual Expenses		-			
Total Contractual		41,368	58,000	194,000	334.48%	136,000
6105	Minor Equipment	2,733	1,800	1,800	100.00%	0
6110	General Office Supplies	650	1,500	1,500	100.00%	0
6115	Materials & Supplies	10,217	5,000	5,000	100.00%	0
6120	Chemicals	86,723	90,000	90,000	100.00%	0
6121	Lab Supplies	1,897	7,500	7,500	100.00%	0
6122	Uniforms	1,493	1,500	1,500	100.00%	0
6124	Fuel / Oil	3,126	7,000	7,000	100.00%	0
6130	Furniture	-	-			
6135	Major Equipment	-	78,500	7,500	9.55%	(71,000)
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	673	800	800	100.00%	0
6153	Water Purchases - WCRRWL	646,613	658,270	638,200	96.95%	(20,070)
6154	Water Meters	-	-			
6155	Building Materials	-	-			
6156	Pipes and Components	1,769	1,000	1,000	100.00%	0
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
Total Supplies		755,894	852,870	761,800	89.32%	(91,070)
6212	Building Maintenance	3,482	5,000	5,000	100.00%	0
6213	District Vehicle Repairs	1,942	1,500	1,500	100.00%	0
6215	Facility Rent Expense	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Water Facility

525-Water Facility

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6216	Equipment Rent Expense	-	-	1,500	Zero Budget	1,500
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	2,189	1,500	2,650	176.67%	1,150
6304	Pager / Cell Phone	1,443	1,500	2,400	160.00%	900
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	337	250	250	100.00%	0
6311	TCEQ Regulatory Fees	17,502	20,000	20,000	100.00%	0
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	1,212	500	500	100.00%	0
6315	Lab Fees	6,063	25,000	25,000	100.00%	0
6320	Repair/Mtc/Warranty Expense	10,854	5,000	5,000	100.00%	0
6322	Printing Expense	-	500	500	100.00%	0
6324	Advertising	-	-			
6325	Recruiting Expense	150	500	500	100.00%	0
6327	Program Meals	-	-			
6400	Utilities Expense	289,602	313,000	300,000	95.85%	(13,000)
	All Other Expenses		-			
Total Other Expenses		334,776	374,250	364,800	97.47%	(9,450)
TOTAL EXPENSES		1,913,210	2,238,621	1,711,831	76.47%	(526,790)
	Transfer From		250,000	-	0.00%	(250,000)
	Transfer To		-	25,000	Zero Budget	25,000
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		(1,913,210)	(1,988,621)	(1,711,831)	86.08%	276,790

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Regulatory Compliance

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4301	Regulatory Compliance Fee	121,180	121,545	121,644	100.08%	99
4500	Other Income	10,000	-			
	Other Revenue	-	-			
TOTAL REVENUE		131,180	121,545	121,644	100.08%	99
EXPENSES						
5010	Salary	36,100	39,707	44,006	110.83%	4,299
5011	Merit Salary	-	99	110	110.83%	11
5012	Overtime	1,414	1,327	1,365	102.86%	38
	Other Payroll Expenses		-			
Total Payroll		37,514	41,133	45,481	110.57%	4,348
5020	FICA / Medicare	3,349	4,550	4,181	91.89%	(369)
5030	Health	7,214	8,041	5,088	63.28%	(2,953)
5031	Vision Insurance		-	73	Zero Budget	73
5032	Dental		-	380	Zero Budget	380
5034	Life		-	75	Zero Budget	75
5035	Disability Insurance		-	206	Zero Budget	206
5040	Workers Compensation		-	788	Zero Budget	788
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	2,676	Zero Budget	2,676
	Other Benefit Expenses		-			
Total Benefits		10,563	12,591	13,467	106.96%	876
5205	Parking	8	-			
5206	Travel Meals	-	-			
5207	Mileage	-	500	450	90.00%	(50)
	Other Travel Expenses		-			
Total Travel		8	500	450	90.00%	(50)
5901	CAPITAL	14,311	14,311	-	0.00%	(14,311)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Regulatory Compliance

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6070	Maintenance Contracts	31,152	29,000	32,000	110.34%	3,000
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	29,500	-	15,000	Zero Budget	15,000
6080	Contractual/Contract Labor	7,947	1,000	2,000	200.00%	1,000
	Other Contractual Expenses		-			
Total Contractual		68,599	30,000	49,000	163.33%	19,000
6105	Minor Equipment	-	250	1,000	400.00%	750
6110	General Office Supplies	-	-			
6115	Materials & Supplies	1,174	2,000	2,000	100.00%	0
6120	Chemicals	-	-	500	Zero Budget	500
6121	Lab Supplies	-	-			
6122	Uniforms	469	200	500	250.00%	300
6124	Fuel / Oil	3,265	2,000	2,000	100.00%	0
6130	Furniture	-	-			
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	2,048	2,000	2,300	115.00%	300
	Other Supplies Expenses		-			
Total Supplies		6,956	6,450	8,300	128.68%	1,850
6210	Rent Expense		-			
6212	Building Maintenance	17	-			
6213	District Vehicle Repairs	-	500	500	100.00%	0
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	-			
6220	Postage Expense	2,436	3,000	2,975	99.17%	(25)
6222	Express Mail/Parcel	-	-			
6224	Shipping	144	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	41	50	50	100.00%	0
6304	Pager / Cell Phone	198	200	250	125.00%	50
6305	Utility Bill Expenses	2,671	3,000	2,975	99.17%	(25)
6310	Fees/Dues/Subscription Expense	100	100	100	100.00%	0
6311	TCEQ Regulatory Fees	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Regulatory Compliance

540-Reg Compl

Version: 08/23

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	1,131	500	500	100.00%	0
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	-	-	85,000	Zero Budget	85,000
6322	Printing Expense	96	300	300	100.00%	0
6324	Advertising	-	-			
6325	Recruiting Expense	-	-			
6327	Program Meals	-	-			
6400	Utilities Expense	2,421	5,100	5,800	113.73%	700
	All Other Expenses		-			
Total Other Expenses		9,256	12,750	98,450	772.16%	85,700
TOTAL EXPENSES		147,207	117,735	215,148	182.74%	97,413
	Transfer From		-			
	Transfer To	13,118	12,155	-	0.00%	(12,155)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		(29,145)	(8,345)	(93,504)	1120.44%	(85,159)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Waste Water

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4202	CRF - Water		-			
4203	WW Service	1,815,817	1,865,566	1,865,566	100.00%	0
4204	CRF - WW	-	-			
4211	Water Connection	-	-			
4213	WW Connections	2,310	500	180	36.00%	(320)
4220	New Connection Fees	-	-			
4500	Other Income	-	-			
TOTAL REVENUE		1,818,127	1,866,066	1,865,746	99.98%	(320)
EXPENSES						
5010	Salary	181,692	198,029	211,433	106.77%	13,404
5011	Merit Salary	-	495	529	106.77%	34
5012	Overtime	7,318	6,895	7,242	105.03%	347
	Other Payroll Expenses		-			
Total Payroll		189,010	205,419	219,204	106.71%	13,785
5020	FICA / Medicare	17,752	22,712	20,117	88.57%	(2,595)
5030	Health	38,471	43,790	30,783	70.30%	(13,007)
5031	Vision Insurance		-	371	Zero Budget	371
5032	Dental		-	1,838	Zero Budget	1,838
5034	Life		-	401	Zero Budget	401
5035	Disability Insurance		-	1,100	Zero Budget	1,100
5040	Workers Compensation		-	3,785	Zero Budget	3,785
5050	Unemployment Insurance		-			
5060	Other Benefits		-			
5070	Retirement		-	12,856	Zero Budget	12,856
	Other Benefit Expenses		-			
Total Benefits		56,223	66,502	71,251	107.14%	4,749
5206	Travel Meals	-	-			
5207	Mileage	-	350	350	100.00%	0
	Other Travel Expenses		-			
Total Travel		-	350	350	100.00%	0

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Waste Water

550-WasteWater

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
5901	CAPITAL		70,000	240,000	342.86%	170,000
6040	Contractual/Network maint/dev.	1,916	-			
6070	Maintenance Contracts		1,000	1,000	100.00%	0
6078	Plumbing Inspections		-			
6079	Engineering Fees	46,789	40,000	40,000	100.00%	0
6080	Contractual/Contract Labor	70,481	100,000	110,000	110.00%	10,000
	Other Contractual Expenses		-			
	Total Contractual	119,186	141,000	151,000	107.09%	10,000
6105	Minor Equipment	980	1,000	1,800	180.00%	800
6110	General Office Supplies	-	300	300	100.00%	0
6115	Materials & Supplies	5,812	5,000	5,000	100.00%	0
6120	Chemicals	-	-	500	Zero Budget	500
6121	Lab Supplies	-	-			
6122	Uniforms	1,505	1,600	1,600	100.00%	0
6124	Fuel / Oil	2,521	3,000	3,000	100.00%	0
6130	Furniture	-	-			
6135	Major Equipment	920	1,500	2,500	166.67%	1,000
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	-	-			
6156	Pipes and Components	4,275	10,000	10,000	100.00%	0
6160	Training Materials	-	100	100	100.00%	0
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses		-			
	Total Supplies	16,013	22,500	24,800	110.22%	2,300
6210	Rent Expense	-	-			
6212	Building Maintenance	103	1,000	1,000	100.00%	0
6213	District Vehicle Repairs	578	1,000	2,000	200.00%	1,000

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Waste Water

550-WasteWater

Version: 08/23,

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	8,521	1,000	1,000	100.00%	0
6220	Postage Expense	9,000	10,000	10,000	100.00%	0
6222	Express Mail/Parcel	-	-			
6224	Shipping	80	150	150	100.00%	0
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	1,369	1,500	1,500	100.00%	0
6304	Pager / Cell Phone	1,171	1,500	1,500	100.00%	0
6305	Utility Bill Expenses	9,350	10,000	10,000	100.00%	0
6310	Fees/Dues/Subscription Expense	123	300	300	100.00%	0
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	619,268	941,363	928,172	98.60%	(13,191)
6314	Professional Development Fees	1,601	500	500	100.00%	0
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	15,851	10,000	10,000	100.00%	0
6322	Printing Expense	-	-			
6324	Advertising	304	500	500	100.00%	0
6325	Recruiting Expense	-	500	100	20.00%	(400)
6327	Program Meals	-	-			
6400	Utilities Expense	19,764	25,000	26,100	104.40%	1,100
6401	Donations	-	-			
	All Other Expenses					
Total Other Expenses		687,083	1,004,313	992,822	98.86%	(11,491)
TOTAL EXPENSES		1,067,515	1,510,084	1,699,427	112.54%	189,343
	Transfer From		-	200,000	Zero Budget	200,000
	Transfer To	181,813	186,607	50,000	26.79%	(136,607)
	Transfer To Rec Center		-			
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		568,799	169,375	316,319	186.76%	146,944

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Debt Service**

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4101	Property Tax Income	3,052,725	3,084,758	2,888,754	93.65%	(196,004)
4102	Delinquent Property Tax Income	(14,629)	15,424	14,444	93.64%	(980)
4103	Defined Area Tax	883,017	838,954	854,082	101.80%	15,128
4104	Defined Area Delinquent Taxes	26	4,195	4,270	101.80%	75
4105	Sale of Surplus Assets Proceeds	-	-			
4120	Bond Revenue	-	-			
4121	Bond Premium Revenue	-	-			
4403	Late Charges	-	-			
4405	Interest Income	50,324	29,685	50,000	168.44%	20,315
4500	Other Income		-			
			-			
	TOTAL REVENUE	3,971,463	3,973,016	3,811,550	95.94%	(161,466)
EXPENSES						
	Total Payroll	-	-	-		
	Total Benefits	-	-	-		
	Total Travel	-	-	-		
5901	CAPITAL		-			
6010	Contractual-Legal		-			
6060	Appraisal Fees	63,732	72,765	76,230	104.76%	3,465
6065	Depository Contract	31	-			
	Total Contractual	63,763	72,765	76,230	104.76%	3,465
	Total Supplies	-	-	-		
6451	Principal - 2015 Series DA	95,000	-			
6452	Interest - 2015 Series DA	110,456	108,556	106,556	98.16%	(2,000)
6453	Principal - 2015 Refunding	110,000	115,000	120,000	104.35%	5,000
6454	Interest - 2015 Refunding	114,450	112,250	109,950	97.95%	(2,300)
6455	Principal - 2016 Series CC Revenue	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Debt Service**

Debt Service

Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6456	Interest - 2016 Series CC Revenue	-	-			
6457	Interest-2011 Refunding	-	-			
6459	Principal - 2009 Refunding	535,000	195,000	210,000	107.69%	15,000
6460	Principal - 2005 Bond	-	-	570,000	Zero Budget	570,000
6461	Fiscal Agent Fees	6,575	7,500	7,500	100.00%	0
6462	Principal-2011 Series DA	75,000	80,000	80,000	100.00%	0
6463	Principal - 2013 Series DA	90,000	95,000	95,000	100.00%	0
6464	Principal - 2009 Series DA	65,000	70,000	75,000	107.14%	5,000
6465	Principal-2011 Refunding	5,000	10,000	175,000	1750.00%	165,000
6466	Interest - 2009 Refunding	94,169	70,094	61,319	87.48%	(8,775)
6467	Interest 2007 Refunding	-	-			
6468	Principal - 2004 Bond	-	-			
6469	Principal - 2008 Series DA	-	-			
6470	Principal - 2010 Refunding	1,130,000	1,170,000	1,215,000	103.85%	45,000
6471	Interest - 2010 Refunding	421,775	387,875	346,925	89.44%	(40,950)
6472	Interest - 2011 Series DA	95,838	92,650	89,250	96.33%	(3,400)
6473	Interest - 2011 Refunding	79,104	78,912	78,528	99.51%	(384)
6474	Interest - 2009 Series DA	14,656	11,813	8,138	68.89%	(3,675)
6475	Interest - 2004 Issue	-	100,000	100,000	100.00%	0
6476	Interest - 2005 Issue	34,950	34,950	34,950	100.00%	0
6477	Interest - TWDB Bonds	-	-			
6478	Interest - 2013 Series DA	141,170	138,920	136,545	98.29%	(2,375)
6479	Interest - 2008 Series DA	-	-			
6480	Interfund Debt Forgiveness	-	-			
6481	Principal-TWDB Bonds	-	-			
	Interfund Transfers (6482)	-	-			
6483	Transfers	-	-			
6484	Principal-2012 Refunding	390,000	755,000	40,000	5.30%	(715,000)
6485	Principal-2013 Refunding	15,000	15,000	15,000	100.00%	0
6486	Interest-2013 Refunding	198,675	198,375	198,075	99.85%	(300)
6487	Interest-2012 Refunding	258,600	246,900	224,250	90.83%	(22,650)
6488	Principal-2007 Refunding	-	-			
6490	Bond Costs	-	-			
6491	Bond Discount Costs	-	-			
6492	Bond Issue Cost Advisory Fees	-	-			

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Debt Service

Debt Service

Version: 08/23/20

Object Code	Description	FY2017 Actual	FY2018 Revised	FY2019 Budget	% Change	\$ Change
6493	Bond Issue Cost Counsel Fees	-	-			
6494	Bond Issue Cost Misc	-	-			
6495	Pymt to Escrow Agent	-	-			
Total Other Expenses		4,080,418	4,093,795	4,096,986	100.08%	3,191
TOTAL EXPENSES		4,144,181	4,166,560	4,173,216	100.16%	6,656
	Transfer From		193,544	361,666	186.87%	168,122
	Transfer To		-	-		
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
REVENUE IN EXCESS OF EXPENSES		(172,718)	-	(0)	0.00%	(0)

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: **2019**
 Cost Center: **Capital Recovery Fund**

Object Code	Description	FY2017 Total	FY2018 Revised	FY2019 Budget	% Change	\$ Change
4120	Bond Revenue	-	-			
4121	Bond Premium Revenue	-	-			
4130	Builders Fees	-	-			
4201	Water Service	-	-			
4202	CRF - Water	80,658	41,900	6,285	15.00%	(35,615)
4203	WW Service	-	-			
4204	CRF - WW	69,454	36,080	5,412	15.00%	(30,668)
4211	Water Connection	-	-			
4405	Interest Income	72,781	2,000	-	0.00%	(2,000)
4500	Other Income		-			
TOTAL REVENUE		222,893	-	11,697	Zero Budget	11,697
EXPENSES						
Total Payroll		-	-	-		
Total Benefits		-	-	-		
Total Travel		-	-	-		
5901	CAPITAL	4,745,006	-	-		
6065	Depository Contract	78	-			
6070	Maintenance Contracts	-	-			
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	-	-			
	Other Contractual Expenses	-	-			
Total Contractual		78	-	-		

Brushy Creek Municipal Utility District
 Planning Tool
 Fiscal Year: 2019
 Cost Center: Capital Recovery Fund

620-Capital

Version: 08/23/

Object Code	Description	FY2017 Total	FY2018 Revised	FY2019 Budget	% Change	\$ Change
Total Supplies		-	-	-		
6490	Bond Costs	-	-			
6491	Bond Discount Costs	-	-			
Total Other Expenses		-	-	-		
TOTAL EXPENSES		4,745,084	-	-		
	Transfer From	-	79,980		0.00%	(79,980)
	Transfer To	-	-			
	Transfer To Rec Center	-	-	-		
	Transfer To Park Programs	-	-	-		
	Transfer To Pool Programs	-	-	-		
REVENUE IN EXCESS OF EXPENSES		(4,522,191)	79,980	11,697	14.62%	(68,283)