



Welcome 2020 – 2021



Tax Rate Summary

Summary

The District's overall tax rate remains unchanged from the prior year (\$0.46 per \$100 taxable value), and the Defined Area Interest and Sinking Fund (Debt Service) tax rate has been lowered by \$0.005 per \$100 assessed valuation. Due to increases in certified assessed valuations within the District, the adopted tax rates will result in a modest increase in property tax revenues for the District.

Taxable Valuations

2020	2019
District Taxable Valuation¹: \$2,206,313,816	District Taxable Valuation: \$2,170,989,094
Defined Area Taxable Valuation²: \$521,736,141	Defined Area Taxable Valuation: \$516,650,174

Adopted Tax Rates

	2020 Adopted Tax Rates	2019 Adopted Tax Rates
District MO Tax Rate	\$0.32 per \$100	\$0.32 per \$100
District DS Tax Rate	\$0.14 per \$100	\$0.14 per \$100
Defined Area DS Tax Rate	\$0.16 per \$100	\$0.165 per \$100

Projected Tax Revenues

	2020 Projected Tax Revenues	2019 Tax Revenues
District MO Tax Revenue	\$6,919,000 ³	\$6,674,984
District DS Tax Revenue	\$3,027,062 ⁴	\$3,004,428
Defined Area DS Tax Revenue	\$818,082 ⁵	\$864,119

¹ Based on WCAD Certified Assessed Valuation of \$2,141,343,817 plus \$64,969,999 taxpayers' estimate of value under protest furnished by WCAD.

² Based on WCAD Certified Assessed Valuation of \$501,020,443 plus \$20,715,698 taxpayers' estimate of value under protest furnished by WCAD.

³ Based on a District M&O Tax Rate of \$0.3200 per \$100 of assessed value with a 98% estimated collection rate:
 $\$2,206,313,816 * \$0.3200 / \$100 * 98\% = \$6,919,000$

⁴ Based on a District Debt Service (I&S) Tax Rate of \$0.1400 per \$100 of assessed value with a 98% estimated collection rate:
 $\$2,206,313,816 * \$0.1400 / \$100 * 98\% = \$3,027,062$

⁵ Based on a Defined Area I&S Rate of \$0.16 per \$100 of assessed valuation with a 98% estimated collection rate:
 $\$521,736,141 * \$0.16 / \$100 * 98\% = \$818,082$

Tax Rate Summary

Comments and Analysis

1. The Tax Year 2020 average tax liability per District homestead is \$1,628.99, which represents an increase of \$49.20 compared to 2019.⁶
2. The Tax Year 2020 average tax liability for Defined Area taxes per Defined Area homestead is \$721.54, which represents a decrease of \$1.26 compared to 2019.⁷
3. The Tax Year 2020 average total tax liability (including both District taxes and Defined Area taxes) per Defined Area homestead is \$2,795.97, which represents an increase of \$58.09 compared to 2019.⁸
4. Each \$0.01 (penny) of District tax is projected to generate \$216,218.75 in projected District tax revenues.⁹
5. Each \$0.01 (penny) of Defined Area tax is projected to generate \$51,130.14 in projected Defined Area tax revenues.¹⁰

⁶ Based on 2020 Average Taxable Homestead Value furnished by WCAD (\$354,129.52) multiplied by total District tax rate (\$0.46); and, a 2019 Average Taxable Homestead Value furnished by WCAD (\$342,778.65) multiplied by a 2019 Total District Tax Rate (\$0.46).

⁷ Based on 2020 Average Taxable Value for Defined Area Homestead furnished by WCAD (\$450,962.44) multiplied by a Defined Area Tax Rate (\$0.16); and, a 2019 Average Taxable Homestead Value furnished by WCAD (\$438,060.12) multiplied by a 2019 Defined Area Tax Rate (\$0.165).

⁸ Based on 2020 Average Taxable Value for Defined Area Homestead furnished by WCAD (\$450,962.44) multiplied by \$0.62 total combined tax rate of the District and Defined Area; and, a 2019 Average Taxable Value for Defined Area Homestead furnished by WCAD (\$438,060.12) multiplied by \$0.625 total combined 2019 tax rate of the District and Defined Area.

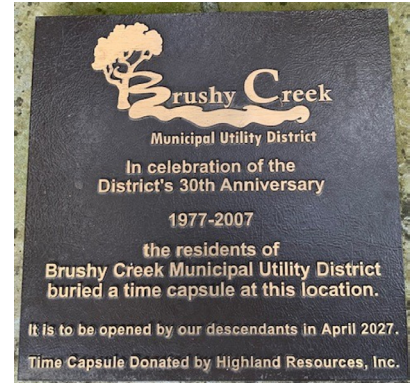
⁹ Based on total taxable value in District (\$2,206,313,816) multiplied by \$0.01 tax rate multiplied by 98% collection rate.

¹⁰ Based on total taxable value in Defined Area (\$521,736,141) multiplied by \$0.01 tax rate multiplied by 98% collection rate.

HISTORY OF BRUSHY CREEK

When was the District Established?

Brushy Creek Municipal Utility District (the District) was originally created as “Williamson County Municipal Utility District No. 2” on October 27, 1977 with a confirmation election held on January 21, 1978. The original area encompassed approximately 725 acres of land. An annexation in 1983 involving most of the land in the present District south of Brushy Creek increased that number to 2,210 acres. On August 31, 1990, the District name was changed to Brushy Creek Municipal Utility District.



Area

Today the District includes nearly 2,300 acres in two, non-contiguous areas. One area is generally located between Sam Bass Road and FM 1431 (Brushy Creek North) and the other area is generally located south of Brushy Creek, including an area south of FM 620. The HOAs in the District include: Brushy Creek North, Sendero Springs, Brushy Creek South, Liberty Village/Neenah Oaks, the Villages of Brushy Creek, Hunter Brook, Cat Hollow, Cat Hollow Condominiums, Meadows of Brushy Creek, the Woods of Brushy Creek, Woods of Brushy Creek Sec VI, Woods of Brushy Creek VII, Highlands of Brushy Creek, Highland Horizon and the Enclave at Highland Horizon.

Extra-Territorial Jurisdictions

For the first 20 years, parts of the District were included in the extra-territorial jurisdictions (ETJ) of Austin and Round Rock. In 1997, the BCMUD Board of Directors chose to move all District land into the ETJ of Round Rock.



What is a MUD?

Municipal Utility Districts (MUDs) are one type of special district allowed by Texas law that functions as an independent, limited government. These special districts are governed by a Board of elected district residents and property owners, and have responsibility for providing water, wastewater and drainage services as well as parks and recreation. A MUD lying in an ETJ of a city can be annexed by that city subject to certain provisions and requirements in the state law.



HISTORY OF BRUSHY CREEK

Water Service

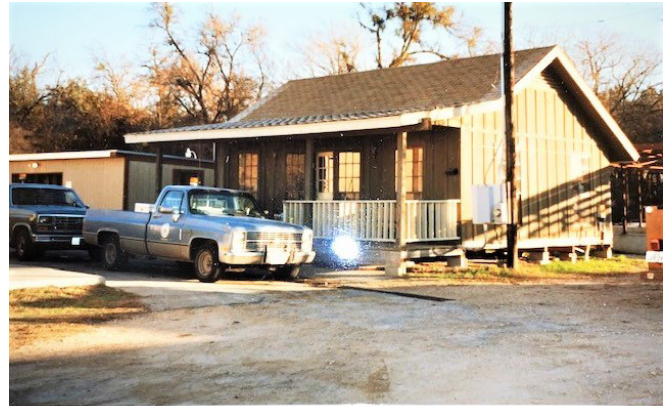
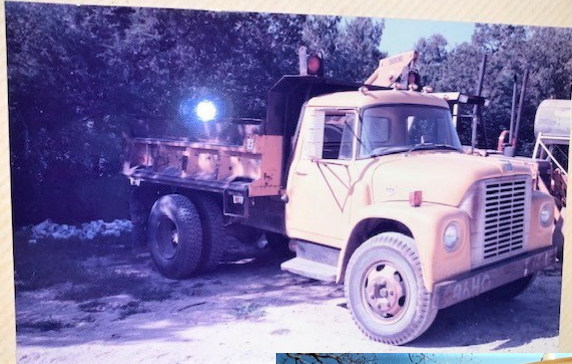
Through the years, Brushy Creek Municipal Utility District has provided water service from both groundwater wells and water purchased from the City of Round Rock. The District now treats raw water from Lake Georgetown and its own groundwater wells with advanced membrane filtration technology at the District Water Facility located on Sam Bass Road.



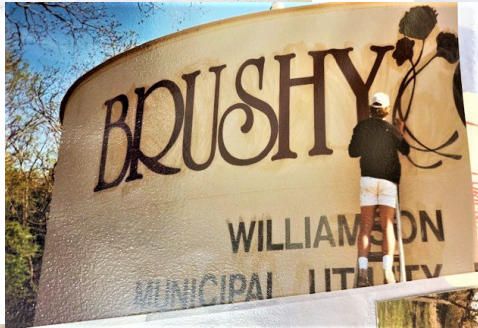
Wastewater Service

Brushy Creek Municipal Utility District's wastewater is treated by the Brushy Creek Regional Wastewater Treatment Plant owned by the cities of Round Rock, Austin, and Cedar Park. The District previously operated wastewater treatment plants located in both the North and South portions of the District.

International Dump Truck



Ops & Maint Office



Equipment And Supplies Storage At Brushy Creek South Wastewater Plant

International Pick-Up Truck (The District's Best)



HISTORY OF BRUSHY CREEK

Parks and Recreation

The District's parks and recreation programs and facilities have grown dramatically. A portion of the funding was provided by developer fees paid on each new lot sold. The District parks include Sendero Springs Park, Brushy Creek North Park, Creekside Park, Shirley McDonald Park (duck pond), Cat Hollow Park, Pepper Rock Park, Racine Woods Park, Little Village Park, Highland Horizon Park, Sendero Valley Park, and Community Park. The District has numerous trails and greenbelts, an 18-hole disc golf course, and a Community Center with over 60,000 square feet of recreation and meeting space. The Community Center originally opened in 2004 with 35,000 square feet and was expanded and renovated in 2017. The District also owns and operates four swimming pools.



The District has sought to provide a sense of community through exceptional utility services, parks, recreation, and a staff dedicated to maintaining the high quality Brushy Creek Life for residents.



INTRODUCTION

How To Use This Document

The Annual Budget Document for Fiscal Year 2021, beginning October 1, 2020, is presented as a Board approved policy document, a financial plan, an operations guide, and a communications device prepared in alignment with the Government Finance Officers Association's best practices. As such, the budget conveys how the District will translate Board policy and intentions into services and organizational priority, providing scope to operational activities for the fiscal year.



The Budget Message section expresses Board policy and strategic goals. The District Programs section interprets Board policy and goals into planned programs and operations. The Consolidated Financials demonstrates how limited revenues fund planned programs and operations.

The Budget Message identifies fund descriptions and structures, fund relationships, the basis of budgeting, and financial policies.

The District Program section provides an overview of revenues, expenditures, and capital: the effects of long-term financial plans; short-term factors influencing decisions; priorities and issues which significantly changed from the prior fiscal year; and the impact of capital improvements. Identified with the document are the budgeting process, organization descriptions, and position summaries.

The Consolidated Financials provide fund financial schedules, fund balances, revenue sources, capital expenditures, and legal debt limits.

INTRODUCTION

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DISTRICT LEADERSHIP



Place 1 DirectorREBECCA B. TULLOS

Place 2 DirectorMICHAEL TUCKER

Place 3 Director KIM FILIATRAULT

Place 4 Director DONNA B. PARKER

Place 5 DirectorSHEAN R. DALTON

DISTRICT LEADERSHIP

Board of Directors' Budget Message



We are pleased to present the approved **Budget for the Fiscal Year 2021**, which keeps the District tax rate the same as in 2020 and decreases the Defined Area tax rate. The approved tax rates are projected to raise more revenue from property taxes than last year's budget by an amount of \$51,400, which is a 0.7% increase from last year's budget. We remain focused on our key strategic goals while meeting the challenge of limited funding with innovative service delivery that our residents have come to expect.

Input from District Resident Advisory Committees, the Ten-Year Parks and Open Spaces Master Plan was approved in 2011, and the long-range Financial Plan guided our decisions in preparing the FY2021 Budget.

The Board of Directors establishes District Goals each year, which provide strategic direction to the District's operations, programming, capital projects, and long-term planning. The goals adopted for the 2018-2021 fiscal years are available in this budget document.

No Increase on Total Tax and Defined Area Tax Decreased

The total District tax rate remains the same as last year at \$.4600 per \$100 of assessed valuation. The budget also includes a \$.005 decrease in the District's Defined Area tax rate to \$.1600 per \$100 of assessed valuation. The Defined Area tax is levied to cover debt service. These tax rates are accommodated in our long-range plan and will allow us to meet all obligations and continue to provide quality service levels.

Water and Wastewater rates remain the same for purposes of the Fiscal Year 2021 Budget.

Parks & Recreation Improvements

Continuing the District's priority of providing high-quality parks and recreation amenities, the **FY2021 Budget** includes funding for new equipment and projects including:

- Community Park turn around
- Design of the Community Park playground
- Expansion and redesign of the Sendero Springs Pool building
- Revitalization of the Community Center Demonstration Garden
- Pepper Rock Park Expansion Phase II
- Creekside pool deck replacement

Utility Projects

The **FY2021 Budget** supports the Board's commitment to improving the utility infrastructure with funding for the following projects/purchases in alignment with the District's long-term plans:

- Improvements to the water system to mitigate the impact of Zebra Mussels at the raw water intake structure at Lake Georgetown and Lake Stillhouse
- Improvements at four wastewater lift stations
- Upgraded Woods Lift Station

Conclusion

The FY2021 Budget addresses the Board's top priorities, including an emphasis on maintaining and improving existing facilities most cost-effectively while continuing to deliver services at a level that reflects "The Brushy Creek Life."

DISTRICT LEADERSHIP

Budget Process

The budget process is a year-round initiative to articulate regulatory, legislative, community, and infrastructure priorities into strategic goals. The goals, in turn, define long term plans and budget year programs. The budget programs, goals, and priorities factor into making budget requests. Requests are refined into a balanced budget proposal. The 2021 Fiscal Year Budget Process, and procedures for adoption of 2020 Tax Year Tax Rates, are summarized below:

Salary and Benefit projections	January
Approve Parks Master Plan projects	February
Approve Updates to Financial Model	February
Strategic Planning and Goals	February
Budget request submissions by department:	
payroll	April 02
revenue and M&O	April 09
capital	April 16
Board of Director's review of budget requests:	
Public Works	April 16
Parks and Recreation	April 30
Department manager Budget meetings	1 st Week in May
Draft Budget presentation to Board Treasurer	May 08
Board reviews FY 2021 Project Concepts:	
Admin and Utilities	May 14
Parks and Recreation	May 28
Draft Budget presentation to Board	May 28
Issuance of approved Appraisal Rolls by WCAD	July 23
Calculation of Mandatory Election Tax Rates	July 27
Board budget presentation (Include calculations and tax rates)	August 13
Board presentation to Adopt Proposed Tax Rate	August 27
Proposed tax rates Public Hearing notice published (7 days prior to the hearing)	August 28
Public Hearing and Board Adoption of an Order Levying Final Tax Rates for Tax Year 2020	Sept. 10
Furnish copy of Order Adopting Tax Rates to Tax Assessor/Collector	Sept. 15
Board Resolution Approving fund balance policy and commitments	Sept. 24

DISTRICT LEADERSHIP

Vision

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



Strategic Goals and Priorities for Fiscal Year 2020 – 2021

1. *The Brushy Creek Life* Branding and Awareness

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

2. Service and Management

- a) Continue engagement with advisory committees and seek feedback on District activities and operations;
- b) Continue to place an important emphasis on customer relations and satisfaction by developing, monitoring, and evaluating ways to deliver exceptional customer service;
- c) Leverage parks and recreational spaces to fulfill needs identified by the District and expressed by the Community;

DISTRICT LEADERSHIP

Strategic Goals and Priorities Fiscal Year 2020 – 2021 (continued)

- d) Assess risk for District operations, assets, and programs, ensuring proper oversight and mitigation;
- e) Support initiatives and programs that make technology the cornerstone of the District for effective and efficient operations;
- f) Maintain the continuity and integrity of the Board relations/communications model to facilitate effective governance and oversight of District matters; and
- g) Update and continually monitor the District's financial reports and planning models to ensure fiscal stability.

3. Diversified and Expanded Programming

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

4. Regulatory Management & Oversight

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

5. Partnerships

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

DISTRICT LEADERSHIP

Resident Advisory Committees

UTILITIES INFRASTRUCTURE ADVISORY COMMITTEE

The Utilities Infrastructure Advisory Committee advises the Board of Directors regarding the management, enhancement, and expansion of District water supply and wastewater facilities, and general planning for the District.

PARKS & RECREATION COMMITTEE

The Parks & Recreation Committee works with staff to advise the Board of Directors regarding parks and recreation policy matters, capital expenditures, budgetary oversight as well as the management, maintenance, enhancement, and expansion of District parks, pools, greenbelts, and recreational areas and programs.

COMMUNITY CENTER ADVISORY COMMITTEE

The Community Center Advisory Committee (CCAC) provides an opportunity to provide meaningful input and assistance to improve the Community Center and its operations for the benefit of the Community.



DISTRICT LEADERSHIP

Parks and Open Space Master Plan 2012 – 2022

The Park and Open Space Master Plan Advisory Committee established a blueprint for parks development and maintenance of facilities and assisted in the decision-making process for allocating resources. The goals, objectives, and strategies provide the vision for what the community wants for its park and recreation system as well as recommending priorities for the parks system and Community Center.



Goals

- Provide facilities and programs that meet or exceed the expectations of the users.
- Provide for a diversity of recreational opportunities that will serve all of the neighborhoods and age groups in Brushy Creek MUD including parks and open space during the planning period
- Expand the parks system to include undeveloped properties owned or controlled by the Brushy Creek MUD within available resources.
- Maintain and upgrade the Community Center Complex to meet the short term and long-term recreational needs of the residents and members.
- Future development should be affordable from both a development and operations and maintenance perspective.
- Parks, open space and recreational amenities are critical to maintaining property values in the District. The District needs to effectively maintain existing parks and recreational facilities during the planning period.
- Develop parks and recreational opportunities and programs that will educate and enable residents to develop a greater understanding of local natural resources and the importance of protecting those resources for future generations.

Objectives

- Develop parks and recreation standards for different types of parks, open space, and recreational facilities.
- Maintain existing facilities and provide recreational amenities so that residents don't have to travel to other areas.
- Identify public and private property that is available for acquisition and/or development.
- Work with other political subdivisions and private interests to develop park projects that are cost-effective.

DISTRICT LEADERSHIP

Parks and Open Space Master Plan 2012 – 2022 (continued)

Objectives

- Work with other political subdivisions and private interests to develop park and recreation projects that are not duplicative.
- Identify and expand potential revenue-producing activities.
- Develop a method to prioritize how available resources are allocated.
- Work with other political subdivisions to link facilities and properties.
- Work with private property owners to assure that park and recreational amenities are available for new developments within the District.

Outstanding Prioritized Projects

- Cat Hollow: Replace Sidewalks
- Community Center Park: Amphitheater /Stage / Portable Stage; Shade over playscape/expand; Skateboard Park; More Sports Fields; Tennis Courts; Boulder/Rock Climb;
- Creekside Park: Drainage Improvement; Connect Parking Lots;
- Disc Golf Course: Add Signage;
- Greenbelt: Protect Trails from Washouts
- Highland Horizon: Parking Expansion; Southern Cross Pond Trail; Playscape Additions;
- Little Village: Pavilion; Add Trail to North Side of Park
- Miscellaneous: Dual Volleyball Courts;
- North Park: Restrooms, Parking, Adaptability Playground, Restrooms; Shade Over Playscape
- Pepper Rock: Expand Trails and Walking Paths; Ad Climbing Berms; Add Butterfly / Seasonal garden; Improve Appearance of Restroom Building; Expand/Improve Pavilion; Improve Ball Fields; Improve Landscaped Areas
- Racine Woods: Replace Swings and Surfacing; Add Permanent Trash Cans
- Sendero Springs: Pool Building Expansion; Playscape in SS Section 7; Fitness Stations in Park
- Shirley McDonald: Restrooms; Additional Parking
- Standardization: Benches as Trail; Dog Stations; Trail Markers; New Disc Golf Baskets; Trash Cans; Water Station/Mister; Tables;

DISTRICT LEADERSHIP

Asset Management Plan

- Zebra Mussel treatment at both intake locations: The Districts intake system at Lake Georgetown and Brazos River Authorities intake system at Lake Stillhouse
- Zebra Mussel prevention intake screens at Lake Georgetown
- Raw water intake power contingency: prepare an action plan and conduct an operational test to run the Raw Water intake on a 1000kW portable generator in the event of a PEC transformer failure
- Testing and modeling of water interconnects
- Liberty Walk Lift Station power failure contingency
- Microfiltration Membrane module replacements
- Additional inventories for water intake and treatment shelf spares
- HVAC assessments at the water treatment facility and Raw Water intake
- Safety assessments and improvements
- Fire Hydrant replacements
- Gravity Sewer Line and Manhole maintenance
- Waterline and valve maintenance
- EPA unfunded mandate: America's Water Infrastructure Act: Risk Assessments and Emergency Response Plans
- Brushy Creek Regional Waster Water System expansion and treatment improvements
- Brazos River Authority Lake Stillhouse intake pump additions (two)
- Woods lift station improvements



DISTRICT LEADERSHIP

External Short-Term Budget Factors

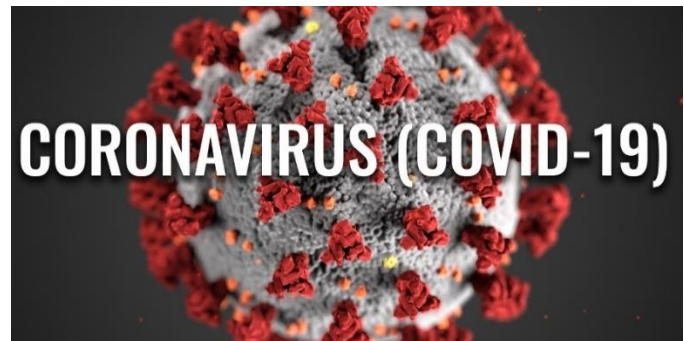
Austin Metropolitan Area Growth Rate: For eight consecutive years, the US Census Bureau population estimates identify the Austin metropolitan area to be the fastest growing in the nation. Recorded as the 11th largest in the nation and soon to be associated with San Antonio as Dallas is to Fort Worth.

North Austin economic development: A strong economy and sought-after quality of life lull Texans from other Texas cities, as well as other states. Strong business sectors include Business and Financial Services, Defense and Security, Information Technology and Telecommunications, and Manufacturing. Recent announcements of significant expansions into the commutable area include Google, Facebook, Apple's (\$1B campus), Kalahari Resorts, BAE, Amazon, US Army's Future Command, and Tesla.

"Texas Property Tax Reform and Transparency Act of 2019": Senate Bill 2 is a property tax revenue cap, requiring referendum if the combined tax rate results in taxes on the average residential homestead to increase by more than 3.5%. The property tax revenues can be averaged over three years.

COVID-19: FY2020 experienced budget shortfalls in Parks and Recreation revenues and Utility collection revenues.

An initial FY2020 COVID response provided Short term relief in Utility late fee assessments. A sustained pandemic response action to limit interaction among people to prevent the spread reduces or eliminates camps, classes, fitness training, events, rentals, and community center memberships revenues. The District is creative to create and modify events to adapt: The Brushy Creek Life in COVID-19 times.

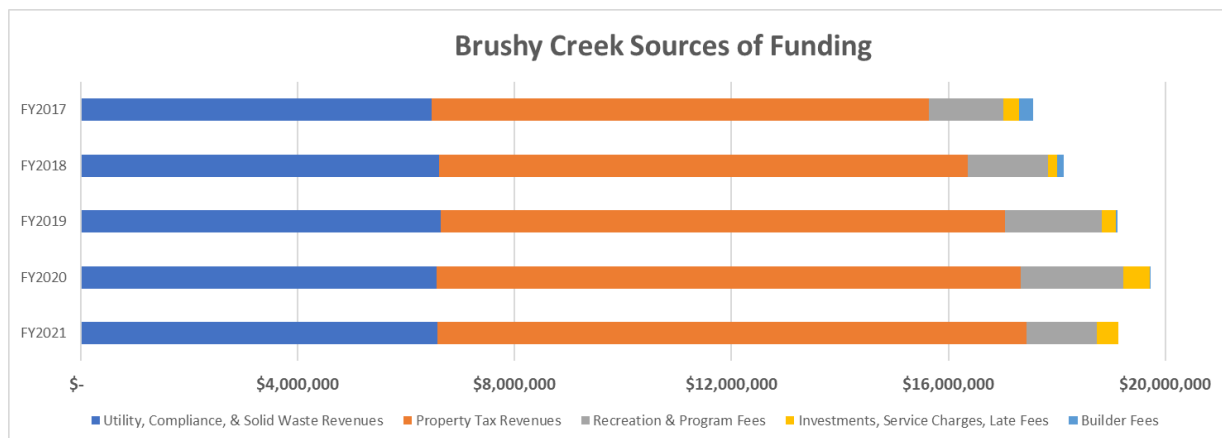


FUNDING SOURCES

Revenues

The District funds its maintenance and operational expenses and capital projects with a variety of revenue sources. These sources include property taxes, utility service fees (water and wastewater, solid waste and stormwater), recreational program fees, Investments, Service Charges, Late fees, and, before the District reached build-out, builder fees assessed on new construction.

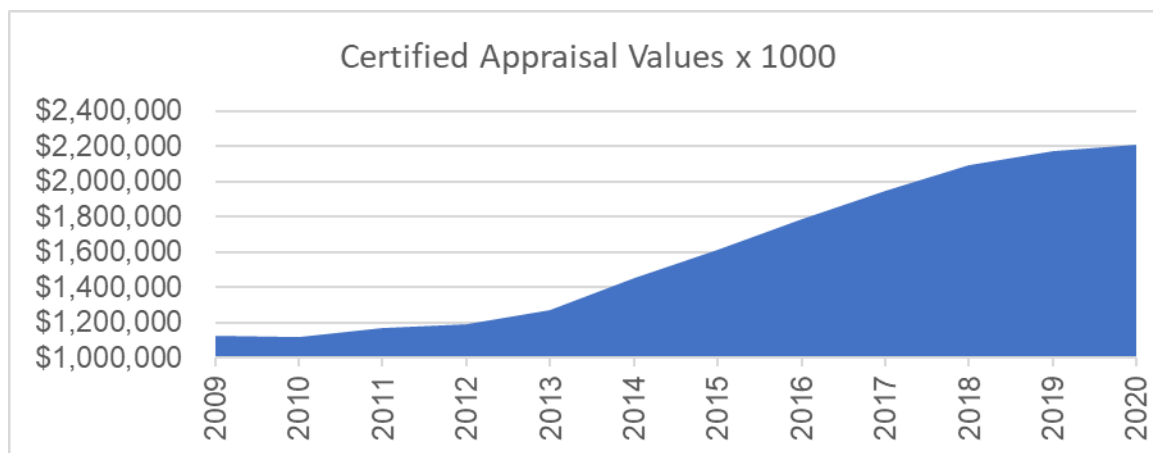
Brushy Creek Sources of Funding					
	Property Tax Revenues	Utility, Compliance, & Solid Waste Revenues	Recreation and Program Fees	Investments, Service Charges, and Late Fees	Building Fees
FY2021	\$ 10,846,811	\$ 6,585,408	\$ 1,310,613	\$ 393,800	\$ -
% Change	0.78%	0.29%	-30.87%	-18.13%	
FY2020	\$ 10,762,426	\$ 6,566,557	\$ 1,895,991	\$ 481,000	\$ 4,749
% Change	3.51%	-1.10%	5.69%	88.70%	-80.31%
FY2019	\$ 10,397,430	\$ 6,639,877	\$ 1,793,992	\$ 254,900	\$ 24,121
% Change	6.72%	0.44%	21.57%	44.37%	-79.22%
FY2018	\$ 9,742,675	\$ 6,611,111	\$ 1,475,646	\$ 176,558	\$ 116,080
% Change	6.22%	2.24%	7.59%	-40.52%	-54.42%
FY2017	\$ 9,172,506	\$ 6,466,556	\$ 1,371,609	\$ 296,857	\$ 254,660
% Change	9.47%	1.86%	6.19%	-20.29%	-31.16%



FUNDING SOURCES

Taxable Assessed Values

The overall growth of Williamson County and the appeal of Brushy Creek MUD has resulted in increased assessed valuations. This growth has enabled the District to keep the District tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. This fiscal year, the District is able to maintain the total tax rate at \$0.46 per \$100 of valuation. The District is able to keep the tax rate at 2018 levels due to the District's valuations increasing, a significant balance in the debt service reserves, and the debt service obligations decreasing over time. The continued operations and maintenance rate provide the revenue needed to keep pace with the growing need for maintenance of the District's assets and the increased costs of providing services to a growing population. The Defined Area tax rate decreased again this year by \$.005 to \$0.16 per \$100 valuation in the FY2021 budget. The Defined Area tax rate is used exclusively for debt service for defined area bonds.



Certified Appraisal Values x 1000	
2009	\$ 1,125,280
2010	\$ 1,118,615
2011	\$ 1,170,174
2012	\$ 1,189,523
2013	\$ 1,271,855
2014	\$ 1,454,418
2015	\$ 1,609,331
2016	\$ 1,785,289
2017	\$ 1,947,448
2018	\$ 2,089,151
2019	\$ 2,170,989
2020	\$ 2,206,314

FUNDING SOURCES

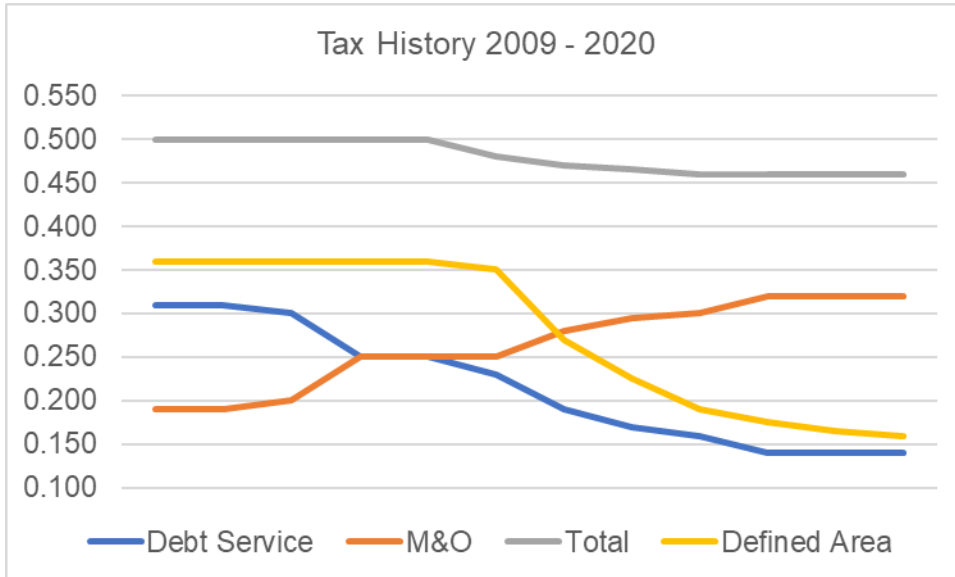
Property Tax Rates

Property tax rates, levied by the District, are based on certified 2020 property valuations appraised by the Williamson County Appraisal Districts (WCAD). The District approves three tax rates (1) The Brushy Creek MUD Maintenance and Operations tax rate, (2) The Brushy Creek MUD Debt Service Tax rate, and (3) the Defined Area Debt Service Tax rate. Tax rates are based on each \$100 of WCAD certified assessed values. The Brushy Creek MUD tax rates includes all property within the District boundaries. The Brushy Creek MUD Defined Area includes only the properties within the Defined Area.

Tax Rate per \$100 Appraised Value (AV)						
Tax Year	2020	2019	2018	2017	2016	2015
District Total	\$0.4600	\$0.4600	\$0.4600	\$0.4600	\$0.4650	\$0.4700
Maintenance and Operations	\$0.3200	\$0.3200	\$0.3000	\$0.3000	\$0.2950	\$0.2800
Debt Service (I&S)	\$0.1400	\$0.1400	\$0.1400	\$0.1600	\$0.1700	\$0.1900
Defined Area Total	\$0.1600	\$0.1650	\$0.1750	\$0.1900	\$0.2250	\$0.2700
Maintenance and Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service (I&S)	\$0.1600	\$0.1650	\$0.1750	\$0.1900	\$0.2250	\$0.2700

FUNDING SOURCES

Property Tax Rate History



Tax Year	Debt Service	M&O	Total	Defined Area
2009	0.310	0.190	0.500	0.360
2010	0.310	0.190	0.500	0.360
2011	0.300	0.200	0.500	0.360
2012	0.250	0.250	0.500	0.360
2013	0.250	0.250	0.500	0.360
2014	0.230	0.250	0.480	0.350
2015	0.190	0.280	0.470	0.270
2016	0.170	0.295	0.465	0.225
2017	0.160	0.300	0.460	0.190
2018	0.140	0.320	0.460	0.175
2019	0.140	0.320	0.460	0.165
2020	0.140	0.320	0.460	0.160

FUNDING SOURCES

Utility Rates

The following FY2020 rates will remain unchanged for purposes of the FY2021 Budget. A District homeowner using 10,000 gallons of water per month will pay \$69.20 in the Winter and \$76.00 in the Summer.

Water Rates In-District	
Base Rate	\$ 15.00
Winter Rate	\$ 2.25 per 1,000 gallons
Summer Rate	\$ 2.95 per 1,000 gallons
State Assessment	0.5%

Water Rates Out-of-District	
Base Rate	\$ 37.42
Winter Rate	\$ 2.25 per 1,000 gallons
Summer Rate	\$ 2.95 per 1,000 gallons
State Assessment	0.5%

Wastewater Rates In-District	
Base Rate	\$ 6.00
Volume Charge	\$ 2.70 per 1,000 gallons

Wastewater Rates Out-of-District	
Base Rate	\$ 12.00
Volume Charge	\$ 10.80 per 1,000 gallons

Regulatory Compliance Fee	\$ 1.50
Disconnect Fee for Non-Payment	\$ 30.00
Late Fee	10.0% of total past due

DISTRICT FUNDS

Fund Descriptions and Structure

The District operates with two major governmental funds, the General Fund and the Debt Service Fund, and a Capital Projects Fund. For all funds, the budgeting basis of accounting and audited financial statements are the same using the modified accrual basis.

Capital projects appear in the General Fund. The funds consist of cost centers, such as Administrative, Parks Maintenance, Water, and Aquatics Programs.

Cost centers consist of common categories, such as Payroll, Contractual, Supplies, and Capital.

Categories consist of common line items, such as Salary, Computer supplies, Major equipment, and Subscriptions.



DISTRICT FUNDS

Financial Policies: Fund Balance

In accordance with the District Fund Balance Policy, fund balances are displayed in the following classifications:

- Nonspendable fund balance: Amounts not in a spendable form or are required to be maintained intact;
- Restricted fund balance: Amounts that can be spent only for the specific purposes stipulated by external resource providers;
 - Customer deposits in the General Fund;
 - Debt Service Fund for District bonds;
 - Debt Service Fund for Defined Area bonds;
 - Water Impact Fee Revenues;
 - Wastewater Impact Fee Revenues;
 - Park Capital Fees
 - Restricted fund balances will change regularly as specified revenues are recognized, and as such, the Board does not designate a specific fund balance.
- Committed fund balance: Amounts that can be used only for the specific purposes determined by formal action of the Board of Directors of the District.
 - Operating Reserve Fund balance equivalent to six months budgeted General Fund operating revenues, based on preceding annual financial statements;
 - Revenue Protection Reserve Fund balance equivalent of three months of budgeted revenues in the District's Water, Wastewater, and Administration cost centers based on preceding annual financial statements;
 - Revenue Protection Reserve Fund balance is not used to fund solid waste, maintenance costs, or recreational programs;
 - As necessary, the Revenue Protection Reserve Fund balances will fund deficits to the Operating Reserve Fund balance.
 - Repair, Replacement and Capital Reserve Fund balance funds anticipated repairs, replacements, improvements, and capital purchases related to the District's water, wastewater, parks, and recreation facilities
- Assigned fund balance: Amounts intended to be used by the District for specific purposes. In the Debt fund, assigned fund balance represents the amount that is not restricted or committed;
- Unassigned fund balance: all residual classification amounts of the General Fund not contained in other classifications. Deficits to the Operating Reserve Fund are funded by the unassigned fund balance;

DISTRICT FUNDS

Financial Policies: Fund Expenditures

Management of distributions, expenditures, investments, and capitalization are governed by the District's policies. Purchases are capitalized when the initial cost is over \$5,000, and the useful life is more than two years. The District's Board of Directors approves all capital expenditures. Set forth below are key policies adopted by the Board of Directors governing District expenditures, investments and other financial matters.

- Order Authorizing General Manager to Approve Certain Expenditures and Contracts, Providing For The Disbursement of District Funds And Containing Other Matters Related To the Safekeeping Of District Funds (19-0320-01)
- Order Adopting District Fees, Rates, Penalties, and Charges (18-0125-01)
- Resolution Amending Brushy Creek Municipal Utility District Policies for Funding District Cost Centers (20-0910-03)
- A Resolution Approving Capitalization Policy (05-0310-02)
- Resolution Approving Fund Balance Policy; Establishing Fund Balance Commitments, and Containing Other Matters Related Thereto (20-0910-02)
- Order Adopting Park and Recreation Fees and Rates (19-0124-02)
- Resolution Adopting District Personnel Policy
- Resolution Approving Amended Procedures Concerning Financial Reporting (19-0411-01)
- Order Declaring Property Surplus and Authorize Sale (19-0627-01)
- Order Adopting Amended and Restated Investment Policy and Investment Strategies (20-0827-01)
- Resolution Expressing Official Intent to Reimburse Certain Expenditures for Improvements to Long Term Water Project (19-0822-01)
- Resolution of Brushy Creek Municipal Utility District Approving Revisions to Parks and Open Spaces Master Plan Project List (17-0928-03)

DISTRICT FUNDS

Budget and Funding Plan

The budgeting basis of accounting and audited financial statements are the same using the modified accrual basis. This District's funding plan allocates revenues to expense categories in the following ways:

- **Property Tax Revenue**
 - The Board has adopted a Maintenance and Operations (M&O) tax rate for tax year 2020 in an amount equal to \$0.3200 per \$100 of valuation. M&O tax revenues are allocated to the General Fund cost centers;
 - The Board has adopted an Interest and Sinking (I&S) tax rate for tax year 2020 in an amount equal to \$0.16 per \$100 of valuation. I&S tax revenues are allocated to the Debt Fund;
 - The Defined Area I&S Tax rate is exclusively levied for debt service for Defined Area bond debts within the Debt Fund.
- **Utility Service Fee Revenue**
 - Funds the cost centers: Water, Wastewater, BC Water Facility, Regulatory Compliance, and Solid Waste Operations;
 - A Board-approved amount per utility connection funds the cost centers: Parks Program, Aquatics Programs, and Community Center Programs.
- **Recreation Program Fees**
 - Funds the cost centers: Parks Program, Aquatics Programs, and Community Center Programs
- **Investments, Service Charges, and Late Fees**
 - Funds the cost centers: Administration and Parks Maintenance
 - Funds debt service payments
 - Funds wastewater impact fee reserves
- **Builder Fees**
 - Fund park fees fund balance
 - Fund annual debt service for long-term water projects
 - Fund regional wastewater capital charges

GENERAL FUND

General Fund: Overview

The General Fund represents the cost centers associated with the day-to-day management of the District. Operationally, the District is organized into four departments, and the departments are accountable for managing the cost center budgets. The four departments are Public Works, Parks and Recreation, Financial Services, and Shared Services.

General Fund: Public Works

Public works include both Utilities and Property Maintenance. Utilities are responsible for the treatment and delivery of water, management of wastewater and stormwater, regulatory compliance. Property Maintenance is responsible for the safety and availability of District parks, pools, and facilities; and, preservation of District features.

Goals and objectives: The goal for the Utility Department is the efficient delivery of Superior rated water, the environmentally sound treatment and disposal of wastewater, and the high-level maintenance of stormwater assets. The Goal of Property Management is the create the space and opportunity for the Brushy Creek Life.

Short-term factors which influence decisions include

- Ongoing compliance with new TCEQ regulations, including phosphorous removal from wastewater;
- Age of the system and individual components (mechanical, electrical, software, support, and documentation);
- Zebra mussel infestation of Lake Georgetown and Lake Stillhouse;
- Availability of certified, experienced recruits.

Cost Centers: Aquatics Maintenance, Park Maintenance, Community Center Maintenance, Wastewater, Water Distribution, Water Treatment Facility, and Regulatory Compliance.

GENERAL FUND

General Fund: Parks and Recreation

Parks and Recreation include programs, revenues, and costs associated with the Community Center and programming at the parks and pools.

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 Parks and Recreation Department operates in a deficit. The deficit is funded by revenue from the Services departments at a level equivalent to \$436 per water connections: funded at \$240/LUE in FY2020, and 10% of utility revenues in FY2017. An additional transfer of \$196 from utility revenues is required for FY2021 due to the number of projects.

Goals and objectives: The Parks and Recreation 2020 goals include the construction of the Sendero Springs Pool building expansion, Community Garden renovation, Community Center parking lot turnaround, growth of the youth and adult soccer leagues, updating recreation software versions, the continuation of Drive-in Movie series, and implementations to conclude the ten year Parks Master Plan (2012 – 2022).

Short-term factors which influence decisions:

- COVID-19 Impact on operations, revenues, expenses
 - Assume impact for the first six months of FY21
- Trends in recreation programming (fitness classes, sports, day camps)

Cost Centers: Parks Programs, Aquatics Programs, and Community Center Programs.

GENERAL FUND

General Fund: Shared Services

Goals and objectives: The continual transformation of District operations, enabling a culture of service excellence and the space to deliver the Brushy Creek Life.

Short-term factors which influence decisions:

- The ongoing revitalization of information technology infrastructure and software systems (CUSI, RecTrac);
- Safety program initiatives;
- Higher conversion fees to online payments increase merchant fees;
- Metropolitan area growth warrants additional security guard resources;

Cost Centers: Administrative and Customer Service.

General Fund: Financial Services

Goals and objectives: The timely, accurate, and controlled processing and delivery of financial information and investment opportunities to enable prudent and compliant operations.

Short-term factors which influence decisions:

- Upgrading software systems (Abila);

Cost Centers: Administrative cost center

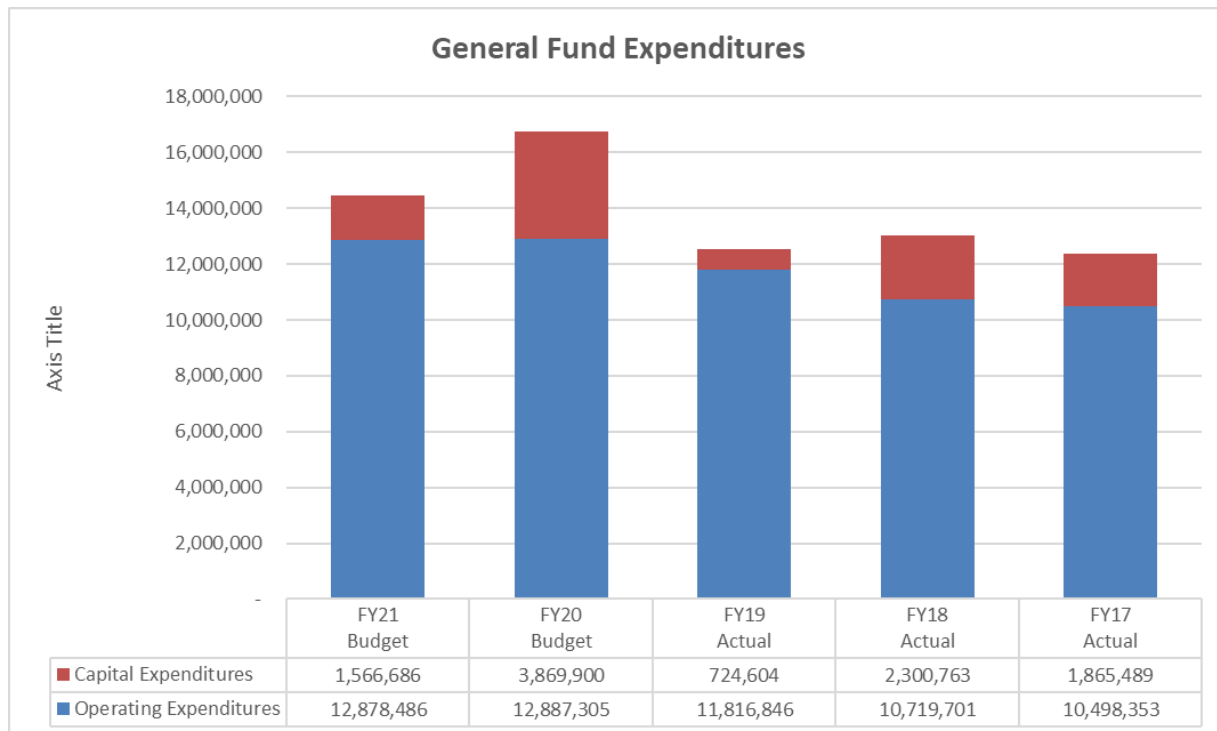


GENERAL FUND

General Fund: Cost Centers Expenses

The General Fund expenses, including Capital Projects, for FY2021 are budgeted at \$14.45 million, a \$2.3 million or 13.8% decrease from FY2020 budgeted expenses. Revenue is budgeted at \$15.15 million, a \$0.5 million or 3.3% decrease from FY2020 budget.

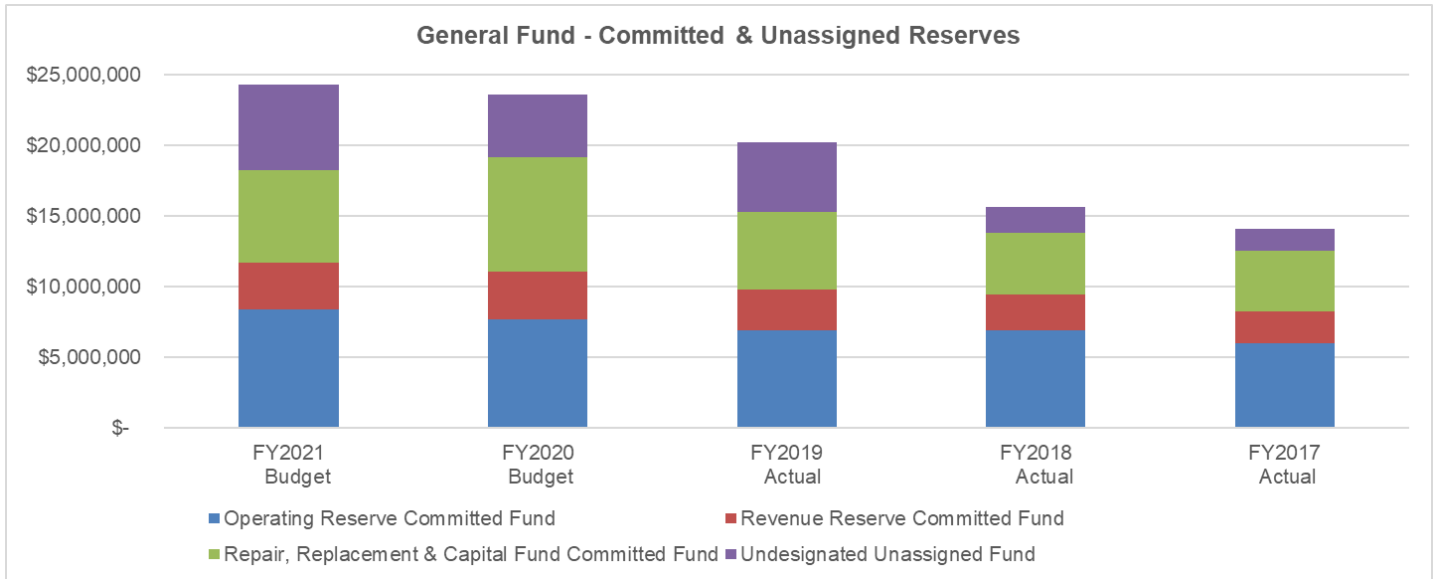
It is not unusual for expenses to fluctuate year over year, especially project spending. Operating expenses fluctuate less. The chart below compares the historical operating and capital expenditures.



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 wastewater systems in addition to a Parks and Open Spaces master plan. Internally, staff has also developed a long-term financial plan, property and capital inventories, capital replacement plans, and the impact of the District, reaching 100% build-out.

The driving factors in the decrease in operating expenses for the fiscal year 2021 are special projects and capital projects. The District has budgeted nearly \$1.57 million for new projects, a

\$2.3 million decrease over FY2020. The District is partially funding these projects with \$6.6 million from committed reserves (Repair, Replacement & Capital Fund) that were established specifically for these type projects. The District also has \$6.0 million in unassigned reserves for future project use and \$11.7M in operating and revenue reserve for unanticipated expenditures.



GENERAL FUND

General Fund: Public Works, BC Water Facility (BCWF) 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 FY2021 Budget include

- IT Server failover testing
- New VT Scada Trihedral maintenance contract
- EPA risk & resiliency assessment (unfunded mandate)
- Inventory of shelf spares
- Raw water action plan and intake testing

The FY2021 Budget includes the following Capital items and projects:

Rebuild HSP Cla-Valves (4)

- Electrical switchgear maintenance (WTP)
- Replace recycle pump control panel and rebuild pump #2
- Replace the original water softener system
- BRA adding pumps at Lake Stillhouse
- Hach SC200 controllers
- Painting/coating of exterior piping
- Install 6" trailer mounted portable pump for transfer at Liberty Walk Lift (and as needed District-wide)

General Fund: Public Works, Water Distribution Cost Center

The Water Distribution cost center reflects revenue related to water sales and the expenses associated with distributing that water to customers. The FY2020 budget reflects revenue based on current rates and average consumptions.

Significant items in the FY2021 Budget include

- Arcware transferred to a software
- Go Track to connectivity
- Licenses for GIS Arcware data

The FY2021 Budget includes the following Capital items and projects:

- Vehicle replacement
- Upgrade meter reading software and equipment

GENERAL FUND

General Fund: Public Works, Wastewater Cost Center

The Wastewater cost center reflects the costs of maintaining the District's wastewater and stormwater infrastructure and the related revenue to support those costs. The primary expense is the contractual costs associated with participating in the regional wastewater treatment plant.

Significant items in the FY2021 Budget include the following:

- Four sewer line repairs
- Availability of Sewer Jet machine
- Travel to and from District for Stipend for on-call operators

The FY2021 Budget includes the following Capital items and projects:

- New Woods Lift Station
- Sewer Jet Machine
- Cat Hollow Lift Station rehabilitation
- Third Vortex Pump for Highland Horizon Lift Station

General Fund: Public Works, Regulatory Compliance Cost Center

The Regulatory Compliance Cost Center tracks expenditures related to the mandated stormwater permit, inspections of stormwater 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 FY2021, those fees are budgeted to be \$121,000.

Significant items in the FY2021 Budget include the following:

- Stormwater system mapping update
- Incorporating additional Texas Water Development Board Best Management Practices
- Pasada pond repair

The FY2021 Budget includes the following Capital items and projects:

- The funding of no capital expenditure projects

GENERAL FUND

General Fund: Public Works, Parks Maintenance Cost Center

Maintenance of the Parks, Grounds, and other Facilities is funded with Maintenance and Operations taxes as approved by the Board in February 2009. Park projects are separated into two categories 1) repair and replacement projects which are budgeted in Maintenance and 2) new capital projects which are budgeted in Recreation Programs.

Significant items in the FY2021 Budget include the following:

- Playground Safety and Tree Conference
- Utilizing new maintenance yard to store haunted house
- Internal repair of irrigation systems

The FY2021 Budget includes the following Capital items and projects:

- Cat Hollow Park - Parking Lot resurface
- Community Park – Trail repair
- Community Park – Playground design
- Community Park - Restrooms update
- Pepper Rock - Restrooms update



GENERAL FUND

General Fund: Public Works, Aquatics Maintenance Cost Center

Maintenance of the Pools is funded with Maintenance and Operations taxes as approved by the Board in February 2018 (18-0308-01). Aquatic projects are separated into two categories 1) repair and replacement projects which are budgeted in Maintenance and 2) new capital projects which are budgeted in Recreation Programs

Significant items in the FY2021 Budget include the following:

- Increased allocation from Parks Maintenance
- Sendero Springs shade sail
- Pool vacuum
- Cat Hollow Pool bathroom flooring and fixtures
- Sendero Springs filter media change
- Creekside pool filter replacement

The FY2021 Budget includes the following Capital items and projects:

- Creekside pool deck replacement
- Highland Horizon pool replaster
- Sendero Springs thermal cover

General Fund: Public Works, Community Center Facilities 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 items in the FY2021 Budget include the following:

- Increased allocation from Public Works & Parks Maintenance

The FY2021 Budget includes the following Capital items and projects:

- Community Center Garden improvements
- HVAC system (East side) replacement
- Red lobby concierge desk
- Red Gym air handlers

GENERAL FUND

General Fund: Parks and Recreation, Community Center Cost Center

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

Significant items in the FY2021 Budget include the following:

- Purchase of fitness equipment for new classes
- New backpack disinfectant sprayer
- Fuel/Oil cost for Programs vehicle

The FY2021 Budget includes the following Capital items and projects:

- Program staff vehicle – Ford Escape (approved in FY2020)

Parks and Recreation: Parks Program 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 FY2021 Budget include the following:

- Decrease in revenue and expenses due to COVID-19

The FY2021 Budget includes the following Capital items and projects:

- Landscaping @ Hairy Man Bridge
- Community Park turn around
- Shirley McDonald Park - Trail lighting
- Community Park Amphitheater – Design
- New Highland Horizon Trail
- Pepper Rock Park – Expansion Phase II

GENERAL FUND

General Fund: Parks and Recreation, Aquatics Program Cost Center

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

Significant items in the FY2021 Budget include the following:

- New pool furniture to update all pool furniture over two fiscal years
- Replacement of parkas used by lifeguards in the Winter
- Acceptance of credit cards at pools

The FY2021 Budget includes the following Capital items and projects:

- Sendero Springs Pool Building Expansion

GENERAL FUND

General Fund: Shared Services and Financial Services, Admin Cost Center

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

Significant items in the FY2021 Budget include the following:

- Information technology upgrades and risk abatement initiatives;
- Absorbing t-shirt transfer from Executive cost center
- District-wide safety training and campaign initiative
- IT Server failover testing
- Retirement rate increases from 6.38% to 6.64%

The FY2021 Budget includes the following Capital items and projects:

- Security vehicle

General Fund: Shared Services, 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 items in the FY2021 Budget include the following:

- CUSI software upgrade, training, and implementation;
- Mobile customer service station;
- Paperless billing initiative.

The FY2021 Budget includes the following Capital items and projects:

- The funding of no capital expenditure projects

GENERAL FUND

General Fund: Shared Services, Solid Waste Services Cost Center

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

Significant items in the FY2021 Budget include:

- A new contract with TDS and the new services successful implementation.

The FY2021 Budget includes the following Capital items and projects:

- The funding of no capital expenditure projects

General Fund: Board of Directors, Executive Cost Center

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

Significant items in the FY2021 Budget include:

- T-shirt transfer to administration cost center

The FY2021 Budget includes the following Capital items and projects:

- The funding of no capital expenditure projects

General Fund: Builders Park Fee (BPF)

Builder's Park Fee revenue funds capital improvement purchases for the District's parks. The FY2021 budget is based on the sale of no new LUEs.

DEBT SERVICE FUND

Fund Sources

The taxable assessed value for the District for 2020 is \$2,206,313,816 as of original certification of the 2020 tax rolls by the Williamson Central Appraisal District. Based on this value and the amount of the District's debt service fund balance, the Board has adopted a \$0.14 District debt service (IS) tax rate for tax year 2020. The Defined Area assessed value for 2020 is \$521,736,141. Based on this value for the Defined Area, the amount of the Defined Area debt service fund balance, and the use of approximately \$880,000 of excess reserves in the Defined Area debt service fund for a proposed defeasance transaction to retire \$830,000 principal amount of the Defined Area's Series 2013 bonds, the Board has adopted a \$0.160 Defined Area tax rate for tax year 2020.

Assuming a 98% tax collection rate, these rates will generate \$3,027,063 in debt service tax revenue (plus \$818,082 for the Defined Area). The District's assessed value for 2020 increased 1.627% from \$2.170 billion in the previous year.

Additional revenues include interest income (\$35,750) budgeted at an estimated 1.0% earnings on the fund balances. Debt Service revenues are not enough to support the annual debt payment and transfers of \$268,970 from the District debt service reserves and \$54,112 from the Defined Area Debt Service fund balance are budgeted.

DEBT SERVICE FUND

Fund Balance

The Debt Service Fund balance is projected to be \$3,575,000 as of 10-1-2020. The projected debt service fund balance restricted to Defined Area debt shown below assumes the use, on or before 10-1-20, of approximately \$880,000 of excess reserves in the Defined Area debt service fund for a proposed defeasance transaction to retire \$830,000 principal amount of the Defined Area's Series 2013 bonds. All Debt Service funds are restricted to making debt payments.

Projected Fund Balance	<u>\$3,575,000</u>
Restricted to District Debt	\$2,725,000
Restricted to Defined Area Debt	\$ 850,000
Unassigned	\$ 0

DEBT SERVICE FUND

Debt Service Obligations

Fiscal Year 2021

The required bond debt service payments for the fiscal year 2020–2021 are set forth in the following chart. The bond interest payments are made in November and May and the principal payment is made in May of each year.

The amount of interest due on Non-Revenue Defined Area Bonds, as shown below, reflects a reduction in the amount of interest due during fiscal 2021 as a result of the proposed defeasance transaction to retire \$830,000 principal amount of the Defined Area's Series 2013 bonds.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$440,000	\$130,317	\$570,317
Non-Revenue Defined Area Bonds	\$525,000	\$347,194	\$872,194
Non-Revenue District Bonds	<u>\$2,555,000</u>	<u>\$741,032</u>	<u>\$3,296,032</u>
Total	\$3,520,000	\$1,218,543	\$4,738,543

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 the Williamson County Appraisal District to process the appraisals, issue tax bills, and collect and transmit tax receipts on behalf of the District.

DEBT SERVICE FUND

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 owners of taxable property in the District on the District's behalf by the Williamson County Appraisal District. The I&S tax rate for the District was \$0.14 per \$100 of Assessed Value (AV) in FY2020. The FY2021 Budget reflects an I&S tax rate of \$0.14 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. There is approximately \$868,865.00 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 FY2020, the I&S tax rate for the Defined Area was \$0.165 per \$100 of AV. The FY2021 Budget decreases the I&S tax rate for the Defined Area to \$0.160 per \$100 of AV. This \$0.160 I&S rate levied for tax year 2020 assumes the use of approximately \$880,000 of excess reserves in the Defined Area debt service fund for a proposed defeasance transaction to retire \$830,000 principal amount of the Defined Area's Series 2013 bonds.

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 \$2.725 million at the end of FY2020 plus an additional \$0.850 million for the Defined Area, assuming, on or before 10-1-20, the use of approximately \$880,000 of excess reserves in the Defined Area debt service fund for a proposed defeasance transaction to retire \$830,000 principal amount of the Defined Area's Series 2013 bonds.

In FY2021, the debt service fund balance will contribute \$255,250 to annual debt cost. The Defined Area fund balance will contribute \$54,112 to the FY2021 payments.

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

DEBT SERVICE FUND

Overview of Outstanding Debt

At the beginning of the 2021 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$38,530,000. This includes the District bonds, the Defined Area bonds, and a revenue bond, as shown below. This amount of bonded indebtedness assumes, on or before 10-1-20, the use of approximately \$880,000 of excess reserves in the Defined Area debt service fund for the proposed defeasance transaction to retire \$830,000 principal amount of the Defined Area's Series 2013 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, all \$74,100,000 in Bond principal has been issued. The outstanding principal on the issued bonds will be \$23,485,000 at the beginning of FY2021.

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 water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. As of the beginning of FY2021, there have been five new money Defined Area bond issues with original principal amounts totaling \$13,785,000 and two refundings with original principal amounts totaling \$5,420,000.

DEBT SERVICE FUND

Overview of Outstanding Debt (continued)

Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2021			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2012 (Refunding)	9,260,000	8,600,000	660,000
Series 2013 (Refunding)	6,125,000	145,000	5,980,000
Series 2019 (Refunding)	6,605,000	0	6,605,000
Series 2020 (Refunding)	8,140,000	0	8,140,000
Series 2020 (New Money)	2,100,000	0	2,100,000
TOTAL	<u>32,230,000</u>	<u>8,745,000</u>	<u>23,485,000</u>

Note: Bond issues that no longer have principal outstanding are not listed above. Also, the proposed Series 2020A refunding transaction is not considered.

DEBT SERVICE FUND

Overview of Outstanding Debt (continued)

Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2021			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2011 (New Money)	2,370,000	2,285,000	85,000
Series 2013 (New Money)	3,500,000	1,455,000	2,045,000
Series 2015 (New Money)	3,530,000	480,000	3,050,000
Series 2015 (Refunding)	3,625,000	510,000	3,115,000
Series 2020 (Refunding)	1,795,000	0	1,795,000
TOTAL	<u>14,820,000</u>	<u>4,730,000</u>	<u>10,090,000</u>

Note: Bond issues that no longer have principal outstanding are not listed above. In addition, the amount retired under Series 2013 of \$1,455,000 assumes the use of approximately \$880,000 of excess reserves in the Defined Area debt service fund for the proposed defeasance transaction to retire \$830,000 principal amount of such series.

DEBT SERVICE FUND

Overview of Outstanding Debt (continued)

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 2021			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2016 CC Expansion	6,940,000	1,985,000	4,955,000
TOTAL	<u>6,940,000</u>	<u>1,985,000</u>	<u>4,955,000</u>

CONSOLIDATED FINANCIAL STATEMENTS

Increasing Transparency

Brushy Creek Municipal Utility District will engage to provide clear and meaningful financial information not only by posting financial documents but also through summaries, visualizations, downloadable data, and other relevant information in such a manner to pursue the Texas Comptroller of Public Accounts' Transparency Star program for Traditional Finances.



Brushy Creek MUD - FY2021 Budget Comparison Summary

Brushy Creek Municipal Utility District

	General Fund - Business Area								
	Total Budget	General Fund	Debt Service	Capital Recovery	Exec		Public Works	Parks & Recreation	Shared & Financial Services
Property Tax Revenue	10,836,000	6,953,000	3,883,000	-	-	-	-	6,953,000	-
Utilities Revenue	6,577,408	6,573,408	-	4,000	-	6,573,408	-	-	-
Recreational Programs	1,177,413	1,177,413	-	-	-	-	1,177,413	-	-
Investments	260,000	175,000	65,000	20,000	-	-	-	175,000	-
Other	275,000	275,000	-	-	-	47,000	-	228,000	-
Total Revenue	19,125,821	15,153,821	3,948,000	24,000	-	6,620,408	1,177,413	7,356,000	-
Pr Yr Budget	19,710,724	15,675,998	3,990,827	43,899	-	6,605,557	1,764,991	7,304,600	850
Variance Inc/(Dec)	(584,903)	(522,177)	(42,827)	(19,899)	-	14,851	(587,578)	51,400	(850)
Payroll	4,168,127	4,168,127	-	-	36,000	1,198,140	1,644,935	1,289,053	-
Benefits	1,190,906	1,190,906	-	-	4,300	402,079	379,358	405,169	-
Travel	20,174	20,174	-	-	1,400	6,000	7,774	5,000	-
Contractual Expenses	1,704,540	1,636,540	68,000	-	329,250	991,100	60,940	255,250	-
Supplies	1,638,444	1,638,444	-	-	16,605	1,113,700	402,940	105,200	-
Solid Waste Svc	1,151,000	1,151,000	-	-	-	1,151,000	-	-	-
WW Capacity	850,000	850,000	-	-	-	850,000	-	-	-
Utilities	460,600	460,600	-	-	-	378,500	75,600	6,500	-
Debt service (P&I)	500,813	500,813	-	-	-	-	500,813	-	-
All Other Expenditures	4,215,416	958,805	3,256,611	-	18,100	521,681	118,922	300,102	-
Subtotal Expenditures	15,900,021	12,575,410	3,324,611	-	405,655	6,612,200	3,191,282	2,366,274	-
Pr Yr Budget	16,739,361	12,574,064	4,165,297	-	359,945	6,832,388	3,270,407	2,111,324	-
Variance Inc/(Dec)	(839,340)	1,346	(840,686)	-	45,710	(220,188)	(79,126)	254,950	-
Capital Projects	1,566,686	1,566,686	-	-	-	1,062,480	469,206	35,000	-
Pr Yr Budget	3,869,900	3,869,900	-	-	-	3,508,900	345,000	16,000	-
Variance Inc/(Dec)	(2,303,214)	(2,303,214)	-	-	-	(2,446,420)	124,206	19,000	-
Total Expenditures	17,466,707	14,142,096	3,324,611	-	405,655	7,674,680	3,660,488	2,401,274	-
Pr Yr Budget	20,609,261	16,443,964	4,165,297	-	359,945	10,341,288	3,615,407	2,127,324	-
Variance Inc/(Dec)	(3,142,554)	(2,301,868)	(840,686)	-	45,710	(2,666,608)	45,080	273,950	-
Contingency	303,076	303,076	-	-	303,076	-	-	-	-
Pr Yr Budget	313,241	313,241	-	-	313,241	-	-	-	-
Variance Inc/(Dec)	(10,165)	(10,165)	-	-	(10,165)	-	-	-	-
Excess / (Deficiency)	1,356,038	708,649	623,389	24,000	(708,731)	(1,054,272)	(2,483,075)	4,954,726	-
Pr Yr Budget	(1,211,778)	(1,081,207)	(174,470)	43,899	(673,186)	(3,735,731)	(1,850,416)	5,177,276	850
Variance Inc/(Dec)	2,567,815	1,789,855	797,859	(19,899)	(55,545)	2,681,459	(632,658)	(222,550)	(850)

Revision: 2020 Sept 10
Last Rev: 2019 Sept 12

FY2021 - Projected Fund Balance

	FY2021	FY2020	FY2019	FY2018	FY2017
	Budget	Budget	Actual	Actual	Actual
Operating Reserve	\$ 8,389,938	\$ 7,668,536	\$ 6,919,757	\$ 6,919,757	\$ 5,992,855
Revenue Reserve	\$ 3,309,545	\$ 3,385,770	\$ 2,874,312	\$ 2,519,312	\$ 2,277,728
Repair, Replacement & Capital Fund	\$ 6,590,847	\$ 8,141,900	\$ 5,478,709	\$ 4,361,697	\$ 4,257,336
Undesignated	\$ 6,056,788	\$ 4,442,263	\$ 4,950,594	\$ 1,860,231	\$ 1,581,453
Subtotal Committed & Unassigned	\$ 24,347,118	\$ 23,638,469	\$ 20,223,372	\$ 15,660,997	\$ 14,109,372
M&O Contingency	\$ 303,076	\$ 507,381			
Total Committed & Unassigned	\$ 24,650,194	\$ 24,145,850	\$ 20,223,372	\$ 15,660,997	\$ 14,109,372
Growth	\$ 504,344	\$ 3,922,478	\$ 4,562,375	\$ 1,551,625	
Bond Reserve Commitment	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 1,807,721
Defined Area Debt	\$ 1,724,971	\$ 1,724,971	\$ 1,752,509	\$ 1,772,558	\$ 410,985
Park Fees	\$ 882,390	\$ 882,390	\$ 860,388	\$ 821,750	\$ 668,594
Restricted Funds: Utility Deposits	\$ 677,770	\$ 677,770	\$ 659,035	\$ 671,591	\$ 2,887,300
Subtotal Restricted	\$ 3,860,131	\$ 3,860,131	\$ 3,846,932	\$ 3,840,899	\$ 16,996,672
Grand Total Reserves	\$ 28,510,325	\$ 28,005,981	\$ 24,070,304	\$ 19,501,896	\$ 16,996,672
Growth	\$ 504,344	\$ 3,935,678	\$ 4,568,407	\$ 2,505,224	

Cost Center Expenditure Summary vs Prior Years Non-Capital Expenditures

	FY2021 Budget	FY2020 Budget	FY2019 Actual	FY2021 vs FY2020 Variance
Executive	405,655	359,945	353,654	45,710
Administration	2,099,654	1,834,286	1,649,058	265,367
Customer Service	266,620	277,038	248,822	(10,418)
Subtotal	2,771,928	2,471,269	2,251,534	300,659
<i>YoY Variance \$</i>	<i>300,659</i>	<i>219,735</i>		
<i>YoY Variance %</i>	<i>12%</i>	<i>10%</i>		
Aquatics Maintenance	278,630	186,128	213,942	92,502
Parks Maintenance	1,123,789	1,216,331	1,108,232	(92,542)
Facilities Maintenance	265,393	198,016	208,002	67,377
Subtotal	1,667,811	1,600,475	1,530,176	67,336
<i>YoY Variance \$</i>	<i>67,336</i>	<i>70,299</i>		
<i>YoY Variance %</i>	<i>4%</i>	<i>5%</i>		
Aquatic Programs	619,068	538,839	491,892	80,228
Park Programs	449,153	347,991	282,951	101,162
Community Center Programs	2,123,061	2,383,577	2,494,073	(260,516)
Subtotal	3,191,282	3,270,407	3,268,916	(79,126)
<i>YoY Variance \$</i>	<i>(79,126)</i>	<i>1,491</i>		
<i>YoY Variance %</i>	<i>-2%</i>	<i>0%</i>		
Solid Waste	1,161,643	1,334,447	1,301,902	(172,804)
Waste Water	1,391,873	1,349,276	1,295,391	42,597
Water	381,765	418,258	496,244	(36,493)

BC Water Facility	1,768,492	1,865,258	1,538,251	(96,766)
Reg / Compliance	240,617	264,674	134,414	(24,058)
Subtotal	4,944,389	5,231,912	4,766,202	(287,524)
<i>YoY Variance \$</i>	<i>(287,524)</i>	<i>465,711</i>		
<i>YoY Variance %</i>	<i>-5%</i>	<i>10%</i>		
Total Non-Capital Expenditures	12,575,410	12,574,064	11,816,828	1,346
<i>YoY Variance \$</i>	<i>1,346</i>	<i>757,236</i>		
<i>YoY Variance %</i>	<i>0%</i>	<i>6%</i>		

Repair, Replacement and Capital Reserve Commitments Bridge

Total Repair, Replacement and Capital Reserve Commitments (FY2020) 8,166,900.00

Less FY2020 Reserve Spending (Estimate)

Cat Hollow Park - Restrooms and New Sign	(410,363)
Community Park Trail Repair	(12,800)
Community Park Playground	(50,000)
Community Center Garden Improvements	(110,000)
Gym Divider Curtain - Red Gym	(15,000)
Sendero Springs Pool - Building Expansion	(24,900)
Maintenance Yard Renovation	(1,328,000)
Replace 3 Singer Pump valves at Intake (2005) - Installation only/ pumps purchased 2019	(990)
Replace Hach Lab Equipment	(9,000)
New Woods Lift Station	(80,000)
Total FY2020 Reserve spending	<u>(2,041,053)</u>

Subtotal Remaining Repair, Replacement and Capital Reserve Commitments 6,125,847.00

Plus new requests

Additional Reserve for New Woods Lift Station	465,000
Event staff vehicle - Ford Escape	23,000

Assign 2012 - 2022 Master Plan - Parks Projects Reserve to:	
- Pepper Rock Expansion - Phase II	469,728
- New Highland Horizon Trail (Southern Cross Pond)	(150,000)
Remaining 2012 - 2022 Master Plan - Parks Projects Reserve balance	<u>(250,000)</u>
	69,728
Assign Utility Equipment Replacement Reserve to:	135,223
- Upgrade meter reading software and equip (Neptune)	(18,500)
Remaining Utility Equipment Replacement Reserve	<u>116,723</u>
Assign Lift Station Improvements Reserve to:	75,000
- Cat Hollow Lift Station Rehab	(60,000)
- Liberty Walk Lift	(15,000)
Remaining Lift Station Improvements Reserve	<u>-</u>
Assign Singer Pump valve Installation to:	9,010
- Rebuild Cla valves	(9,010)
	<u>-</u>

Only shifting funds
Net Impact is zero

Total Repair, Replacement and Capital Reserve Commitments (FY2021) 6,590,847.00

FY2021 Headcount by Position

Brushy Creek Municipal Utility District

<u>POSITION</u>	<u>FY20</u>	<u>FTE</u>	<u>FY21</u>	<u>FTE</u>
General Manager	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00
Administrative Assistant	1	1.00	1	1.00
Documentation Specialist	1	0.88	1	0.88
IT Support Specialist	1	1.00	1	1.00
Administrative Services and Purchasing Specialist	1	1.00	1	1.00
District Project Manager	1	1.00	1	1.00
Chief Financial Officer	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00
Accounting Assistant	1	1.00	1	1.00
Payroll/Accounting Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
HR Manager		0.00	1	1.00
HR Specialist	1	1.00	1	1.00
Community Engagement Specialist	1	1.00	1	1.00
Customer Service Representative	4	4.00	4	4.00
Customer Service Supervisor	1	1.00	1	1.00
Security Guard	2	2.00	3	1.00
TOTAL ADMINISTRATION	21	20.88	23	20.88
Property Maintenance Manager	1	1.00	1	1.00
Facility Maintenance Specialist	1	1.00	1	1.00
Gardner	1	1.00	1	1.00
Property Maintenance Technician	5	5.00	5	5.00
TOTAL MAINTENANCE	8	8.00	8	8.00
Parks and Recreation Manager	1	1.00	1	1.00
Aquatics Supervisor	1	1.00	1	1.00
Head Lifeguard	6	4.73	3	2.13
Lifeguards / Shift Leads / Swim Lessons	60	10.58	60	11.97
Head Swim Instructor	1	0.50	1	0.75

<u>POSITION</u>	<u>FY20</u>	<u>FTE</u>	<u>FY21</u>	<u>FTE</u>
Fitness Specialist	1	0.5	1	0.50
Member Services Supervisor	1	1.00	1	1.00
Weekend and Evening Community Center Supervisor	9	9.15	14	12.03
Member Services Representative	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00
Child Play Attendant	4	2.55	5	1.97
Fitness Specialist	3	1.72	1	1.00
Recreation Assistant	9	4.63	12	5.51
Sports & Fitness Supervisor	1	1.00	1	1.00
Youth/Adult League Specialist	2	1.50	2	1.53
Program Assistant	12	5.96	23	5.96
Programs Specialist	1	1.00	1	1.00
Recreation Assistant	1	1.00	1	1.00
After School Camp Specialist	1	0.30	1	0.75
Community Events Specialist	10	0.00	1	1.00
Instructor (Water, Fitness, Water Fitness, Sports & Fitness)	10	1.35	10	1.35
TOTAL RECREATION	126	51.47	143	55.45
Public Works Manager		0.00	1	1.00
Public Works Administrative Assistant	1	1.00	1	1.00
Utilities Systems Manager	1	1.00	1	1.00
Utilities Maintenance Senior Technician	1	1.00	1	1.00
Utilities Maintenance Technician	5	5.00	5	5.00
Regulatory Compliance Specialist	1	1.00	1	1.00
Water Facility Supervisor	1	1.00	1	1.00
Utility Systems Operator (WTP)	3	3.00	3	3.00
TOTAL UTILITIES	13	13.00	14	14.00
DISTRICT TOTAL	168	93.35	188	98.32

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4101	Property Tax Income	6,674,984	6,867,264	6,867,264	6,919,000	1%	51,736
4102	Delinquent Property Tax Income	788	34,336	34,336	34,000	-1%	(336)
4110	Plan Review Income	7,650	2,400	2,400	3,000	25%	600
4112	Inspection Fees	21,350	4,000	4,000	5,000	25%	1,000
4130	Builders Fees	19,953	-	850	-	-100%	(850)
4201	Water Service	3,069,590	3,059,798	3,059,798	3,060,000	0%	202
4203	WW Service	1,803,495	1,785,516	1,785,516	1,785,000	0%	(516)
4211	Water Connection	4,620	-	330	-	-100%	(330)
4213	WW Connections	1,260	-	-	-		
4220	New Connection Fees	170	-	-	-		
4230	Solid Waste Services	1,388,800	1,376,209	1,376,209	1,390,408	1%	14,199
4240	Raw Water Sales	104,251	104,660	104,660	105,000	0%	340
4245	Wholesale Water	119,013	112,000	112,000	112,000		
4301	Regulatory Compliance Fee	122,581	121,644	121,644	121,000	-1%	(644)
4401	Service Charges	33,434	28,000	28,000	28,000		
4402	Donations	200	-	-	-		
4403	Late Charges	62,780	65,000	65,000	65,000		
4405	Interest Income	564,348	350,000	175,000	175,000		
4500	Other Income	708,598	41,262	43,000	40,800	-5%	(2,200)
4501	Rental Income	260,293	227,687	302,883	216,118	-29%	(86,765)
4502	Promotional Materials	4,099	-	-	-		
4504	Community Events Revenue	15,218	5,480	10,575	10,500	-1%	(75)
4505	Program Revenue Contract	271,549	111,847	237,110	147,012	-38%	(90,098)
4510	Programming Events Income	78,531	25,732	96,719	52,667	-46%	(44,052)
4515	Camp Income	283,421	170,890	294,515	198,654	-33%	(95,861)
4518	Memberships - Short Term	42,832	27,725	41,850	29,475	-30%	(12,375)
4519	New Memberships	26,030	15,402	22,940	17,269	-25%	(5,671)
4520	Memberships	538,232	331,189	409,275	358,670	-12%	(50,605)
4521	Season Passes	71,439	37,605	79,482	50,701	-36%	(28,781)
4522	Day Passes	78,232	47,030	68,727	50,014	-27%	(18,713)

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance \$ Inc / (Dec)	Original Budget Variance % Inc / (Dec)
4523	Fitness Revenue	394,800	176,923	326,615	176,733	(149,882)	-46%
4524	Senior Programs	298	-	300	-	(300)	-100%
4525	Child Programs / Child Play	7,036	3,927	5,000	2,800	(2,200)	-44%
TOTAL REVENUE		16,779,876	15,133,526	15,675,998	15,153,821	(522,177)	-3%
EXPENSES							
5010	Salary	3,539,496	3,341,704	3,842,731	4,086,028	243,297	6%
5011	Merit Salary	-	-	9,517	9,650	133	1%
5012	Overtime	64,221	66,609	52,581	72,449	19,868	38%
Total Payroll		3,603,717	3,408,313	3,904,829	4,168,127	263,298	7%
5020	FICA / Medicare	269,023	252,188	433,303	319,670	(113,633)	-26%
5030	Health	364,258	342,212	676,272	431,468	(244,804)	-36%
5031	Vision Insurance	4,375	4,050	-	5,438	5,438	
5032	Dental	21,927	20,409	-	26,996	26,996	
5034	Life	5,041	4,684	-	6,224	6,224	
5035	Disability Insurance	16,278	16,523	-	21,225	21,225	
5040	Workers Compensation	63,637	107,545	-	122,545	122,545	
5050	Unemployment Insurance	8,798	13,074	-	26,672	26,672	
5070	Retirement	206,817	191,810	-	230,667	230,667	
Total Benefits		960,154	952,494	1,109,575	1,190,906	81,331	7%

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
5201	Airfare	3,331	1,542	-	1,900		1,900
5202	Lodging	4,006	2,608	4,035	3,700	-8%	(335)
5203	Lodging Tax	80	539	142	-	-100%	(142)
5204	Cab Fare / local transportation	2,634	1,376	100	100		
5205	Parking	790	85	210	210		
5206	Travel Meals	1,672	1,375	2,515	2,860	14%	345
5207	Mileage	13,576	12,631	11,720	11,404	-3%	(316)
	Other Travel Expenses	-	-	-	-		
	Total Travel	26,089	20,155	18,722	20,174	8%	1,452
5901	Total Capital Projects	724,604	3,396,292	3,869,900	469,206	-88%	(3,400,694)
5902	Total Capital Expenditures	-	-	-	1,097,480		1,097,480
6010	Contractual-Legal	131,428	196,208	110,000	130,000	18%	20,000
6025	Contractual/Auditing	34,750	41,750	41,200	41,750	1%	550
6030	Contractual/ Trainers- Instructors	2,700	-	5,000	2,700	-46%	(2,300)
6040	Contractual/Network maint/dev.	107,054	179,516	75,000	125,000	67%	50,000
6045	Contractual/Website	6,772	2,100	2,000	2,100	5%	100
6055	Security	75,525	115,483	108,000	118,500	10%	10,500
6060	Appraisal Fees	-	-	1,000	-	-100%	(1,000)
6065	Depository Contract	113,259	138,265	85,000	150,700	77%	65,700
6070	Maintenance Contracts	570,434	601,038	602,876	617,190	2%	14,314
6078	Plumbing Inspections	14,735	19,140	5,200	4,000	-23%	(1,200)
6079	Engineering Fees	169,089	229,632	146,000	160,000	10%	14,000
6080	Contractual/Contract Labor	323,521	321,008	458,900	284,600	-38%	(174,300)
	Total Contractual	1,549,266	1,844,140	1,640,176	1,636,540	0%	(3,636)

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6105	Minor Equipment	20,278	11,297	25,375	20,975	-17%	(4,400)
6110	General Office Supplies	6,428	3,834	11,805	5,430	-54%	(6,375)
6115	Materials & Supplies	186,573	135,048	156,795	155,225	-1%	(1,570)
6120	Chemicals	138,410	140,552	223,000	149,300	-33%	(73,700)
6121	Lab Supplies	9,105	3,529	8,500	4,000	-53%	(4,500)
6122	Uniforms	9,963	10,376	20,300	16,100	-21%	(4,200)
6124	Fuel / Oil	32,736	25,780	33,250	27,900	-16%	(5,350)
6130	Furniture	7,165	12,236	14,300	12,800	-10%	(1,500)
6135	Major Equipment	52,594	28,988	40,500	76,100	88%	35,600
6140	Computer Supplies	13,701	12,212	8,240	16,000	94%	7,760
6145	Software	45,209	47,687	13,785	50,475	266%	36,690
6148	Copier/Laser Printer Supplies	6,766	5,517	7,650	5,300	-31%	(2,350)
6150	Business Meals	3,236	6,559	5,800	7,300	26%	1,500
	Community Events	101,983	72,350	79,650	94,700	19%	15,050
	Camp Expense (4515)	55,780	90,885	90,885	39,730	-56%	(51,155)
6032	Revenue Sharing Expense (4505)	204,100	173,777	173,777	111,585	-36%	(62,192)
	Programs - Internal (4510)	30,011	28,610	28,610	19,210	-33%	(9,400)
	Fitness - Internal (4523)	110,193	109,775	98,925	58,865	-40%	(40,060)
6153	Water Purchases	620,652	706,592	718,250	716,000	0%	(2,250)
6154	Water Meters	19,190	10,951	15,000	15,000		
6155	Building Materials	-	32	-	-		
6156	Pipes and Components	18,032	16,008	22,900	26,100	14%	3,200
6160	Training Materials	55	-	1,700	5,350	215%	3,650
6180	T-Shirts/Pins/Etc.	2,501	13,314	6,650	5,000	-25%	(1,650)
Total Supplies		1,694,659	1,665,908	1,805,647	1,638,444	-9%	(167,203)

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6210	Rent Expense	11,953	13,649	4,120	5,100	24%	980
6212	Building Maintenance	126,483	123,422	117,956	115,000	-3%	(2,956)
6213	District Vehicle Repairs	23,432	11,333	16,957	13,000	-23%	(3,957)
6215	Facility Rent Expense	5,279	3,978	5,300	4,000	-25%	(1,300)
6216	Equipment Rent Expense	17,756	24,059	26,000	14,200	-45%	(11,800)
6220	Postage Expense	40,801	39,053	41,650	40,000	-4%	(1,650)
6222	Express Mail/Parcel	530	46	560	-	-100%	(560)
6224	Shipping	806	4,842	300	4,450	1383%	4,150
6250	Solid Waste Service	1,296,316	1,292,658	1,317,436	1,151,000	-13%	(166,436)
6300	Phone/ Cable / Connectivity Exp	48,248	51,833	52,945	55,430	5%	2,485
6304	Pager / Cell Phone	12,039	8,238	14,305	9,670	-32%	(4,635)
6305	Utility Bill Expenses	23,316	28,477	27,950	26,700	-4%	(1,250)
6310	Fees/Dues/Subsription Expense	45,701	35,225	42,110	43,480	3%	1,370
6311	TCEQ Regulatory Fees	15,474	14,137	20,000	15,000	-25%	(5,000)
6312	WW Capacity Charges	845,343	837,298	825,300	850,000	3%	24,700
6314	Professional Development Fees	13,768	10,672	17,350	22,525	30%	5,175
6315	Lab Fees	16,455	11,585	15,500	15,000	-3%	(500)
6320	Repair/Mtc/Warranty Expense	135,952	145,552	178,200	302,100	70%	123,900
6322	Printing Expense	19,347	15,924	22,570	16,600	-26%	(5,970)
6324	Advertising	1,886	5,620	6,000	3,600	-40%	(2,400)
6325	Recruiting Expense	19,589	9,828	4,730	2,400	-49%	(2,330)
6327	Program Meals	4,148	2,406	4,500	2,000	-56%	(2,500)
6400	Utilities Expense	448,610	453,315	513,500	460,600	-10%	(52,900)
6405	Longevity Awards	10,038	11,670	9,500	12,000	26%	2,500
6416	Professional Liability Insurance	93,091	98,285	90,250	100,250	11%	10,000
6425	Bad Debt Expense	2,281	821	3,500	2,500	-29%	(1,000)

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6430	Streetlights	131,649	123,630	145,000	133,800	-8%	(11,200)
6455	Principal - 2016 Series CC Revenue	420,000	430,000	430,000	430,000		
6456	Interest - 2016 Series CC Revenue	152,672	70,813	141,626	70,813	-50%	(70,813)
	Contingency	-	-	313,241	303,076	-3%	(10,165)
	Total Other Expenses	3,982,961	3,878,368	4,408,356	4,224,294	-4%	(184,062)
	TOTAL EXPENSES	12,541,450	15,165,671	16,757,205	14,445,172	-14%	(2,312,033)

General Fund Summary

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance \$	Original Budget Variance % Inc / (Dec)
	Intrafund - Transfer From	1,375,920		1,346,160	4,514,524		
	Intrafund - Transfer To	1,375,920		1,346,160	4,514,524		
	Interfund - Transfer From	-		-	-		
	Interfund - Transfer To	-		-	-		
	Reserve - Transfer From	-		1,371,194	-		
	Reserve - Transfer To	-		289,987	708,649		
REVENUE IN EXCESS OF EXPENSES		4,238,427	(32,144)	0	(0)		

(1)

TB	4,238,427				
Difference	-	0	0	0	-1,062,481
				12,887,305	13,975,966
				313,241	303,076
				12,574,064	13,672,890
					896,176

Executive 110

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4502	Promotional Materials	2,039	-	-	-		
TOTAL REVENUE		2,039	-	-	-		
EXPENSES							
5010	Salary	29,100	35,100	36,000	36,000		
Total Payroll		29,100	35,100	36,000	36,000		
5020	FICA / Medicare	2,226	2,597	4,300	4,300		
5040	Workers Compensation	639	711	-	-		
5050	Unemployment Insurance	244	190	-	-		
Total Benefits		3,109	3,498	4,300	4,300		
5202	Lodging	-	469	-	-		
5203	Lodging Tax	-	53	-	-		
5204	Cab Fare / local transportation	-	-	50	50		
5205	Parking	-	-	110	110		
5206	Travel Meals	-	-	800	800		
5207	Mileage	263	-	440	440		
Total Travel		263	523	1,400	1,400		
5901	Total Capital Projects	-	-	-	-		
5902	Total Capital Expenditures	-	-	-	-		
6010	Contractual-Legal	131,428	196,208	110,000	130,000	18%	20,000
6025	Contractual/Auditing	34,750	41,750	41,200	41,750	1%	550
6055	Security	73,650	112,183	105,000	116,500	11%	11,500
6080	Contractual/Contract Labor	22,725	133,106	20,000	41,000	105%	21,000
Total Contractual		262,553	483,247	276,200	329,250	19%	53,050
6105	Minor Equipment	-	946	-	975		975
6110	General Office Supplies	529	223	1,000	230	-77%	(770)
6115	Materials & Supplies	8,230	2,149	3,000	2,200	-27%	(800)
6130	Furniture	286	(17)	-	-		
6135	Major Equipment	2,757	1,050	-	1,000		1,000

Executive 110

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6140	Computer Supplies	25	-	-	-		
6145	Software	-	4,177	-	4,200		4,200
6148	Copier/Laser Printer Supplies	1,638	720	1,000	800	-20%	(200)
6150	Business Meals	3,236	6,371	5,000	7,200	44%	2,200
6180	T-Shirts/Pins/Etc.	-	6,063	4,650	-	-100%	(4,650)
Total Supplies		16,701	21,682	14,650	16,605	13%	1,955

Executive 110

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6216	Equipment Rent Expense	463	-	-	-		
6220	Postage Expense	5,542	55	2,000	-	-100%	(2,000)
6222	Express Mail/Parcel	109	-	-	-		
6224	Shipping	-	212	-	220		220
6300	Phone/ Cable / Connectivity Exp	168	58	175	180	3%	5
6310	Fees/Dues/Subscription Expense	1,467	1,420	1,500	1,500		
6314	Professional Development Fees	635	-	350	350		
6322	Printing Expense	3,369	1,550	4,120	1,600	-61%	(2,520)
6324	Advertising	51	-	5,000	-	-100%	(5,000)
6325	Recruiting Expense	15,688	9,560	-	-		
6327	Program Meals	4,148	2,034	4,500	2,000	-56%	(2,500)
6405	Longevity Awards	10,038	11,670	9,500	12,000	26%	2,500
6416	Professional Liability Insurance	250	150	250	250		
Contingency				313,241	303,076	-3%	(10,165)
Total Other Expenses		41,927	26,709	340,636	321,176	-6%	(19,460)
TOTAL EXPENSES		353,654	570,758	673,186	708,731	5%	35,545
	Intrafund - Transfer From						
	Intrafund - Transfer To						
	Interfund - Transfer From						
	Interfund - Transfer To						
	Reserve - Transfer From						
	Reserve - Transfer To						
REVENUE IN EXCESS OF EXPENSES		(351,615)	(570,758)	(673,186)	(708,731)		213,595

Administrative 120

Object Code	Description	FY2019		FY2020		FY2020		FY2021		Original Budget		Original Budget	
		Actual	YTD	Actual	Forecast	Original Budget	Variance \$	Original Budget	Variance %	Inc / (Dec)	Inc / (Dec)		
4101	Property Tax Income	6,674,984		6,856,147	6,867,264	6,867,264		6,919,000	0.8%		51,736		
4102	Delinquent Property Tax Income	788		3,999	34,336	34,336		34,000	-1.0%		(336)		
4220	New Connection Fees	160		30	-	-		-					
4401	Service Charges	33,434		17,340	28,000	28,000		28,000					
4403	Late Charges	62,780		25,396	65,000	65,000		65,000					
4405	Interest Income	543,395		159,226	350,000	175,000		175,000					
4500	Other Income	659,775		2,127	-	-		-					
4501	Rental Income	98,296		47,238	135,000	135,000		135,000					
TOTAL REVENUE		8,073,612	7,111,502	7,111,502	7,479,600	7,304,600		7,356,000	1%		51,400		

EXPENSES

5010	Salary	761,430		414,102	817,586	985,384		1,084,919	10%		99,535	
5011	Merit Salary	-		-	-	2,463		2,500	1%		37	
5012	Overtime	11,981		12,155	22,703	9,458		11,934	26%		2,476	
Total Payroll		773,411		426,258	840,290	997,305		1,099,353	10%		102,048	
5020	FICA / Medicare	56,769		31,425	61,705	111,049		83,909	-24%		(27,140)	
5030	Health	78,238		39,254	83,004	174,486		118,751	-32%		(55,735)	
5031	Vision Insurance	947		474	973	-		1,512			1,512	
5032	Dental	4,773		2,411	4,955	-		7,583			7,583	
5034	Life	1,235		579	1,274	-		2,194			2,194	
5035	Disability Insurance	4,458		2,304	5,072	-		7,481			7,481	
5040	Workers Compensation	13,552		9,156	28,617	-		32,605			32,605	
5050	Unemployment Insurance	852		14	2,178	-		7,097			7,097	
5070	Retirement	57,814		27,062	53,085	-		72,118			72,118	
Total Benefits		218,637		112,678	240,863	285,535		333,249	17%		47,714	
5201	Airfare	3,331		1,542	1,542	-		1,500			1,500	
5202	Lodging	3,507		1,412	1,412	600		600				
5203	Lodging Tax	-		469	469	-		-				
5204	Cab Fare / local transportation	2,634		1,331	1,331	50		50				
5205	Parking	222		15	15	100		100				
5206	Travel Meals	476		749	749	550		550				

Administrative 120

Object Code	Description	FY2019		FY2020		FY2020		FY2021	
		Actual	YTD Actual	Actual	Forecast	Original Budget	Budget	Budget	Budget
5207	Mileage	4,200		2,468	3,412	1,200	1,200	1,200	
	Total Travel	14,370		7,986	8,930	2,500	2,500	4,000	
5901	Total Capital Projects	26,446		16,000	16,000	16,000	16,000	-	
	Add an additional vehicle for Security							35,000	
5902	Total Capital Expenditures							35,000	
6030	Contractual/ Trainers- Instructors	2,700		-	-	5,000	2,700		
6040	Contractual/Network maint/dev.	105,127		53,002	153,925	65,000	100,000		
6045	Contractual/Website	6,772		2,100	2,100	2,000	2,100		
6060	Appraisal Fees	-		-	-	1,000	-		
6065	Depository Contract	82,210		42,843	94,756	60,000	110,000		
6070	Maintenance Contracts	24,631		33,374	37,844	54,796	35,450		
6080	Contractual/Contract Labor	55,534		22,029	30,637	3,000	5,000		
	Total Contractual	276,974		153,349	319,262	190,796	255,250		

Original Budget	Original Budget
Variance % Inc / (Dec)	Variance \$ Inc / (Dec)
60%	1,500

-100%	(16,000)
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	35,000
	35,000

-46%	(2,300)
54%	35,000
5%	100
-100%	(1,000)
83%	50,000
-35%	(19,346)
67%	2,000
34%	64,454

Administrative 120

Object Code	Description	FY2019		YTD	FY2020		FY2020		FY2021	Original Budget	Original Budget	Original Budget
		Actual	Actual		Actual	Forecast	Original Budget	Variance \$ Inc / (Dec)				
6105	Minor Equipment	3,117	920		1,590	1,250	1,600				28%	350
6110	General Office Supplies	2,862	1,067		2,035	5,665	3,000				-47%	(2,665)
6115	Materials & Supplies	3,645	1,131		4,022	3,090	3,000				-3%	(90)
6122	Uniforms	94	-		87	4,000	1,000				-75%	(3,000)
6130	Furniture	1,859	-		2,204	4,000	2,000				-50%	(2,000)
6135	Major Equipment	1,707	-		3,973	-	30,000					30,000
6140	Computer Supplies	13,676	3,048		12,038	8,240	16,000				94%	7,760
6145	Software	41,565	24,211		43,271	13,785	41,500				201%	27,715
6148	Copier/Laser Printer Supplies	2,328	1,784		3,409	4,000	3,000				-25%	(1,000)
6150	Business Meals	-	54		54	100	100					
6160	Training Materials	-	-		-	500	-				-100%	(500)
6180	T-Shirts/Pins/Etc.	-	-		-	-	3,000					3,000
Total Supplies		70,853	32,214		72,683	44,630	104,200				133%	59,570
6210	Rent Expense	2,311	3,892		11,477	4,120	4,000				-3%	(120)
6213	District Vehicle Repairs	-	-		25	-	-					
6215	Facility Rent Expense	3,435	2,057		3,822	3,500	3,500					
6216	Equipment Rent Expense	8,060	3,563		7,559	10,000	8,000				-20%	(2,000)
6220	Postage Expense	8,099	5,834		8,334	7,200	8,000				11%	800
6222	Express Mail/Parcel	421	-		-	500	-				-100%	(500)
6224	Shipping	11	134		298	50	100				100%	50
6300	Phone/ Cable / Connectivity Exp	24,146	12,165		24,167	26,000	25,000				-4%	(1,000)
6304	Pager / Cell Phone	2,230	805		1,305	2,500	1,800				-28%	(700)
6310	Fees/Dues/Subsription Expense	6,404	2,369		6,552	7,000	6,500				-7%	(500)
6314	Professional Development Fees	1,573	357		365	4,500	5,500				22%	1,000
6320	Repair/Mtc/Warranty Expense	1,925	2,164		3,019	250	800				220%	550
6322	Printing Expense	570	530		983	2,500	1,000				-60%	(1,500)
6324	Advertising	1,834	2,813		4,485	1,000	3,600				260%	2,600
6325	Recruiting Expense	2,687	248		268	1,500	2,400				60%	900
6327	Program Meals	-	103		103	-	-					
6400	Utilities Expense	5,253	3,214		6,054	5,400	6,500				20%	1,100
6416	Professional Liability Insurance	92,841	49,067		98,135	90,000	91,602				2%	1,602

Administrative 120

Object Code	Description	FY2019		YTD Actual	FY2020 Actual	FY2020 Forecast	FY2020		FY2021 Budget	Original Budget Variance \$ Inc / (Dec)	
		Actual					Original Budget	Budget		Variance % Inc / (Dec)	
6425	Bad Debt Expense	1,364	541	424	2,500	1,500				-40%	(1,000)
6430	Streetlights	131,649	56,773	123,630	145,000	133,800				-8%	(11,200)
Total Other Expenses		294,813	146,631	301,004	313,520	303,602				-3%	(9,918)
TOTAL EXPENSES		1,675,504	879,115	1,799,031	1,850,286	2,134,654				15%	284,367
	Intrafund - Transfer From		-		-						
	Intrafund - Transfer To		-		-	2,031,449					
	Interfund - Transfer From		-		-						
	Interfund - Transfer To		-		-						
	Reserve - Transfer From		-		-						
	Reserve - Transfer To		-		-						
REVENUE IN EXCESS OF EXPENSES		6,398,109	6,232,387	5,680,569	5,454,314	3,189,897					(2,422,417)

Customer Service 130

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance \$ Inc / (Dec)
TOTAL REVENUE						
		-	-	-	-	
EXPENSES						
5010	Salary	173,174	164,430	195,817	183,004	-7% (12,813)
5011	Merit Salary	-	-	490	500	2% 10
5012	Overtime	4,016	4,087	2,699	6,196	130% 3,497
Total Payroll		177,190	168,517	199,006	189,700	-5% (9,306)
5020	FICA / Medicare	13,477	12,795	22,068	14,474	-34% (7,594)
5030	Health	33,819	30,734	52,194	33,985	-35% (18,209)
5031	Vision Insurance	400	367	-	421	421
5032	Dental	2,017	1,843	-	2,083	2,083
5034	Life	432	352	-	378	378
5035	Disability Insurance	1,322	1,248	-	1,290	1,290
5040	Workers Compensation	3,452	5,687	-	5,624	5,624
5050	Unemployment Insurance	176	699	-	1,224	1,224
5070	Retirement	10,837	10,730	-	12,440	12,440
Total Benefits		65,931	64,453	74,262	71,920	-3% (2,342)
5201	Airfare	-	-	-	400	400
5202	Lodging	-	-	-	400	400
5206	Travel Meals	-	-	-	100	100
5207	Mileage	-	-	100	100	
Total Travel		-	-	100	1,000	900%
5901	Total Capital Projects	-	-	-	-	
5902	Total Capital Expenditures	-	-	-	-	
Total Contractual		-	-	-	-	
6105	Minor Equipment	-	435	180	200	11% 20
6110	General Office Supplies	307	243	825	600	-27% (225)
6115	Materials & Supplies	415	180	25	200	700% 175
6122	Uniforms	-	-	1,200	-	-100% (1,200)
6130	Furniture	2,095	-	-	-	
6148	Copier/Laser Printer Supplies	887	54	-	-	

Customer Service 130

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance \$ Inc / (Dec)
Total Supplies		3,704	912	2,230	1,000	-55% (1,230)
6300	Phone/ Cable / Connectivity Exp	168	195	190	200	5%
6304	Pager / Cell Phone	211	176	450	200	-56%
6305	Utility Bill Expenses	1,162	1,109	-	1,200	1,200
6310	Fees/Dues/Subscription Expense	269	26	500	200	-60%
6314	Professional Development Fees	-	390	-	1,000	1,000
6322	Printing Expense	186	139	200	200	
6325	Recruiting Expense	-	-	100	-	-100%
Total Other Expenses		1,996	2,034	1,440	3,000	108% 1,560
TOTAL EXPENSES		248,822	235,916	277,038	266,620	-4% (10,418)
	Intrafund - Transfer From			-		
	Intrafund - Transfer To			-		
	Interfund - Transfer From			-		
	Interfund - Transfer To			-		
	Reserve - Transfer From			-		
	Reserve - Transfer To			-		
REVENUE IN EXCESS OF EXPENSES		(248,822)	(235,916)	(277,038)	(266,620)	10,418

Park Maintenance 275

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4500	Other Income	11,992	14,000	14,000	14,000			
TOTAL REVENUE		11,992	14,000	14,000	14,000			
EXPENSES								
5010	Salary	277,376	260,714	295,344	276,026		-7%	(19,318)
5011	Merit Salary	-	-	738	750		2%	12
5012	Overtime	10,663	11,964	7,727	15,205		97%	7,478
Total Payroll		288,039	272,678	303,809	291,981		-4%	(11,828)
5020	FICA / Medicare	21,542	20,348	33,284	22,279		-33%	(11,005)
5030	Health	45,658	44,904	72,074	44,269		-39%	(27,805)
5031	Vision Insurance	542	512	-	544			544
5032	Dental	2,815	2,659	-	2,768			2,768
5034	Life	642	557	-	582			582
5035	Disability Insurance	2,021	1,893	-	1,986			1,986
5040	Workers Compensation	5,452	8,577	-	8,657			8,657
5050	Unemployment Insurance	64	1,006	-	1,884			1,884
5070	Retirement	17,995	17,141	-	19,148			19,148
Total Benefits		96,730	97,597	105,358	102,119		-3%	(3,239)
5202	Lodging	-	-	1,785	1,800		1%	15
5203	Lodging Tax	80	-	97	-		-100%	(97)
5205	Parking	512	-	-	-			
5206	Travel Meals	614	-	815	800		-2%	(15)
5207	Mileage	689	-	1,075	1,000		-7%	(75)
Total Travel		1,895	-	3,772	3,600		-5%	(172)
5901	Total Capital Projects	68,307	540,238	650,500	-		-100%	(650,500)
5902	Cat Hollow Park - Parking Lot resurface				75,000			
Total Capital Expenditures					75,000			75,000

Park Maintenance 275

Object Code	Description	FY2019		FY2020		FY2021		Original Budget Variance \$	
		Actual	Forecast	FY2020 Original Budget	FY2021 Budget	Inc / (Dec)	%	Inc / (Dec)	%
6070	Maintenance Contracts	496,826	515,462	500,050	528,000			27,950	6%
6079	Engineering Fees	7,297	-	56,000	-			(56,000)	-100%
6080	Contractual/Contract Labor	50,794	10,942	75,400	11,100			(64,300)	-85%
	Total Contractual	554,916	526,404	631,450	539,100			(92,350)	-15%
6105	Minor Equipment	5,452	1,212	7,500	1,200			(6,300)	-84%
6110	General Office Supplies	56	63	515	-			(515)	-100%
6115	Materials & Supplies	75,279	35,487	58,105	60,000			1,895	3%
6120	Chemicals	4,646	2,196	1,000	5,000			4,000	400%
6122	Uniforms	2,825	3,207	3,000	3,000				
6124	Fuel / Oil	13,153	7,325	15,450	8,400			(7,050)	-46%
6135	Major Equipment	3,973	8,814	15,000	8,800			(6,200)	-41%
6140	Computer Supplies	-	88	-	-				
6148	Copier/Laser Printer Supplies	93	-	750	-			(750)	-100%
6150	Business Meals	-	-	700	-			(700)	-100%
	Community Events	4,864	-	7,300	7,300				
6156	Pipes and Components	1,962	4,522	1,900	5,600			3,700	195%
6160	Training Materials	55	-	100	-			(100)	-100%
	Total Supplies	112,358	62,914	111,320	99,300			(12,020)	-11%
6210	Rent Expense	-	2,172	-	1,100			1,100	
6213	District Vehicle Repairs	9,227	2,361	7,957	2,500			(5,457)	-69%
6215	Facility Rent Expense	1,844	156	1,800	500			(1,300)	-72%
6216	Equipment Rent Expense	367	-	5,500	-			(5,500)	-100%
6220	Postage Expense	50	14	-	-				
6224	Shipping	-	1,122	-	1,200			1,200	
6250	Solid Waste Service	6,684	4,800	6,500	5,000			(1,500)	-23%
6300	Phone/ Cable / Connectivity Exp	1,182	1,111	1,030	1,000			(30)	-3%
6304	Pager / Cell Phone	1,790	1,525	2,575	1,700			(875)	-34%
6310	Fees/Dues/Subscription Expense	864	399	1,960	600			(1,360)	-69%
6314	Professional Development Fees	3,431	2,850	3,500	3,500				
6320	Repair/Mtc/Warranty Expense	22,323	22,763	20,000	58,000			38,000	190%

Park Maintenance 275

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance \$ Inc / (Dec)
6322	Printing Expense	956	660	2,750	800	-71% (1,950)
6325	Recruiting Expense	50	-	250	-	-100% (250)
6400	Utilities Expense	5,528	7,681	6,800	8,000	18% 1,200
6416	Professional Liability Insurance	-	-	-	3,789	3,789
Total Other Expenses		54,294	47,615	60,622	87,689	45% 27,067
TOTAL EXPENSES		1,176,539	1,547,447	1,866,831	1,198,789	-36% (668,042)
	Intrafund - Transfer From			-		
	Intrafund - Transfer To			-		
	Interfund - Transfer From			-		
	Interfund - Transfer To			-		
	Reserve - Transfer From			425,000		
	Reserve - Transfer To			-		
REVENUE IN EXCESS OF EXPENSES		(1,164,547)	(1,533,447)	(1,427,831)	(1,184,789)	243,042

Aquatics Maintenance 450

Object Code	Description	Visible	FY2019		FY2020		FY2021		Original Budget	
			Actual	Forecast	Original Budget	Budget	Original Budget	Variance \$ Inc / (Dec)	Original Budget	Variance \$ Inc / (Dec)
TOTAL REVENUE			-	-	-	-	-	-	-	-
EXPENSES										
5010	Salary	5010	55,604	52,404	37,918	94,586			149%	56,668
5011	Merit Salary	5011	-	-	95	100			5%	5
5012	Overtime	5012	756	540	604	2,810			365%	2,206
Total Payroll			56,360	52,944	38,617	97,496			152%	58,879
5020	FICA / Medicare		4,278	4,015	4,273	7,451			74%	3,178
5030	Health		4,021	3,458	8,587	13,828			61%	5,241
5031	Vision Insurance		46	40	-	167				167
5032	Dental		224	197	-	848				848
5034	Life		53	51	-	184				184
5035	Disability Insurance		154	166	-	627				627
5040	Workers Compensation		992	1,101	-	2,895				2,895
5050	Unemployment Insurance		265	2	-	630				630
5070	Retirement		1,781	1,800	-	6,404				6,404
	Other Benefit Expenses		-	-	-	-				-
Total Benefits			11,815	10,831	12,860	33,033			157%	20,173
Total Travel										
TOTAL REVENUE			-	-	-	-			-100%	(104,400)
5901	Total Capital Projects	5901	92,281	122,275	104,400	-				
	Creekside Pool - Deck Replacement					110,000				
	Highland Horizon Pool - Replaster					59,000				
	Sendero Springs - Thermal Cover					8,500				
5902	Total Capital Expenditures	5902				177,500				177,500
6080	Contractual/Contract Labor	6080	2,437	405	2,000	-			-100%	(2,000)
Total Contractual			2,437	405	2,000	-			-100%	(2,000)
6105	Minor Equipment		3,690	-	1,545	1,600			4%	55
6115	Materials & Supplies		12,678	7,500	7,500	7,600			1%	100
6120	Chemicals		41,640	44,444	51,000	45,000			-12%	(6,000)

Aquatics Maintenance 450

Object Code	Description	Visible	FY2019		FY2020		FY2021		Original Budget	
			Actual	Forecast	Original Budget	Budget	Original Budget	Variance % Inc / (Dec)	Original Budget	Variance \$ Inc / (Dec)
6122	Uniforms	Other Supplies Expenses	-	-	500	-	-	-100%	(500)	
6135	Major Equipment	Other Supplies Expenses	9,769	1,668	-	-	8,800		8,800	
6140	Computer Supplies	Other Supplies Expenses	-	35	-	-	-		-	
Total Supplies			67,778	53,647	60,545	63,000	63,000	4%	2,455	
6210	Rent Expense	All Other Expenses	9,643	-	-	-	-		-	
6212	Building Maintenance	All Other Expenses	2,857	9,958	4,456	20,000	15,544	349%	15,544	
6224	Shipping	All Other Expenses	-	529	-	530	530		530	
6304	Pager / Cell Phone	All Other Expenses	90	68	150	70	(80)	-53%	(80)	
6310	Fees/Dues/Subscription Expense	All Other Expenses	-	7	-	-	-		-	
6314	Professional Development Fees	All Other Expenses	-	(30)	-	-	-		-	
6320	Repair/Mtc/Warranty Expense	6320	19,628	16,887	12,500	23,000	10,500	84%	10,500	
6400	Utilities Expense	6400	43,335	35,530	55,000	41,500	(13,500)	-25%	(13,500)	
Total Other Expenses			75,553	62,948	72,106	85,100	12,994	18%	12,994	
TOTAL EXPENSES			306,223	303,049	290,528	456,130	165,602	57%	165,602	
	Intrafund - Transfer From	Intrafund - Transfer From								
	Intrafund - Transfer To	Intrafund - Transfer To								
	Interfund - Transfer From	Interfund - Transfer From								
	Interfund - Transfer To	Interfund - Transfer To								
	Reserve - Transfer From	Reserve - Transfer From								
	Reserve - Transfer To	Reserve - Transfer To								
REVENUE IN EXCESS OF EXPENSES			(306,223)	(303,049)	(290,528)	(456,130)	(165,602)			

Builder Park Fees 225

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4130	Builders Fees	19,953		850	-	-100.0%	(850)
4405	Interest Income	20,953		-	-		
TOTAL REVENUE		40,907	-	850	-	-100%	(850)
EXPENSES							
Total Payroll		-	-	-	-		
Total Benefits		-	-	-	-		
Total Travel		-	-	-	-		
5901	Total Capital Projects	-	-	-	-		
5902	Total Capital Expenditures	-	-	-	-		
6065	Depository Contract	18		-	-		
Total Contractual		18		-	-		
Total Supplies		-	-	-	-		
Total Other Expenses		-	-	-	-		
TOTAL EXPENSES		18	-	-	-		
	Intrafund - Transfer From						
	Intrafund - Transfer To						
	Interfund - Transfer From						
	Interfund - Transfer To						
	Reserve - Transfer From						
	Reserve - Transfer To			850			
REVENUE IN EXCESS OF EXPENSES		40,889	-	-	-		0

Facilities Maintenance 400

Object Code	Description	Visible	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget			
							Variance %	Original Budget	Variance \$	Inc / (Dec)
TOTAL REVENUE							-	-	-	-
EXPENSES										
5010	Salary	5010	34,066	32,554	40,469	66,342	64%	25,873		
5011	Merit Salary	Other Payroll Expenses	-	-	101	100	-1%	(1)		
5012	Overtime	Other Payroll Expenses	696	1,901	1,420	3,333	135%	1,913		
Total Payroll			34,762	34,454	41,990	69,774	66%	27,784		
5020	FICA / Medicare	Other Benefit Expenses	2,528	2,515	4,561	5,330	17%	769		
5030	Health	Other Benefit Expenses	5,396	4,923	9,415	8,568	-9%	(847)		
5031	Vision Insurance	Other Benefit Expenses	62	57	-	103		103		
5032	Dental	Other Benefit Expenses	301	280	-	501		501		
5034	Life	Other Benefit Expenses	85	77	-	139		139		
5035	Disability Insurance	Other Benefit Expenses	252	249	-	475		475		
5040	Workers Compensation	Other Benefit Expenses	626	1,175	-	2,071		2,071		
5050	Unemployment Insurance	Other Benefit Expenses	-	-	-	451		451		
5070	Retirement	Other Benefit Expenses	2,166	2,200	-	4,581		4,581		
Total Benefits			11,416	11,476	13,976	22,219	59%	8,243		
Total Travel							-	-	-	-
5901	Total Capital Projects	5901	21,186	147,247	15,000	-	-100%	(15,000)		
	Replace HVAC Systems (East side)					34,000				
	Replace Red Lobby Concierge Desk					8,000				
	Red Gym Air Handlers (FY21 and FY22)					30,000				
	Community Center Garden Improvements					465,000				
Total Capital Expenditures			5902			537,000		537,000		
6079	Engineering Fees	Other Contractual Expense	3,523	-	-	-				
6080	Contractual/Contract Labor	6080	700	9,070	4,500	-	-100%	(4,500)		
Total Contractual			4,223	9,070	4,500	-	-100%	(4,500)		
6105	Minor Equipment	6105	1,107	-	800	800				
6115	Materials & Supplies	6115	17,686	14,302	18,000	18,000				
Total Supplies			18,793	14,302	18,800	18,800				

Facilities Maintenance 400

Object Code	Description	Visible	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6212	Building Maintenance	6212	107,518	102,296	103,000	85,000	-17%	(18,000)
6213	District Vehicle Repairs	All Other Expenses	-	45	-	-		
6224	Shipping	All Other Expenses	-	63	-	-		
6304	Pager / Cell Phone	6304	240	240	300	300		
6320	Repair/Mtc/Warranty Expense	6320	31,050	59,790	15,450	69,300	349%	53,850
Total Other Expenses			138,808	162,434	118,750	154,600	30%	35,850
TOTAL EXPENSES			229,188	378,983	213,016	802,393	277%	589,377
	Intrafund - Transfer From	Intrafund - Transfer From			-			
	Intrafund - Transfer To	Intrafund - Transfer To			-			
	Interfund - Transfer From	Interfund - Transfer From			-			
	Interfund - Transfer To	Interfund - Transfer To			-			
	Reserve - Transfer From	Reserve - Transfer From			15,000			
	Reserve - Transfer To	Reserve - Transfer To			-			
REVENUE IN EXCESS OF EXPENSES			(229,188)	(378,983)	(198,016)	(802,393)		(549,377)

Park Programs 200

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4402	Donations	150	-	-	-		
4500	Other Income	18	-	-	-		
4501	Rental Income	10,862	4,796	8,600	6,630	-22.9%	(1,970)
4502	Promotional Materials	2,060	-	-	-		
4504	Community Events Revenue	15,218	5,480	10,575	10,500	-0.7%	(75)
4505	Program Revenue Contract	25,789	16,789	23,300	16,762	-28.1%	(6,538)
4510	Programming Events Income	10,258	-	15,325	8,225	-46.3%	(7,100)
4521	Season Passes	3,651	2,965	3,250	3,250		
4523	Fitness Revenue	117,776	49,176	79,790	64,950	-18.6%	(14,840)
TOTAL REVENUE		185,782	79,206	140,840	110,317	-22%	(30,523)

EXPENSES							
5010	Salary	108,014	100,248	178,812	219,653	23%	40,841
5011	Merit Salary	-	-	447	450	1%	3
5012	Overtime	1,354	512	177	1,683	851%	1,506
Total Payroll		109,368	100,760	179,436	221,786	24%	42,350

5020	FICA / Medicare	8,258	7,666	20,151	16,932	-16%	(3,219)
5030	Health	8,217	7,588	28,879	18,590	-36%	(10,289)
5031	Vision Insurance	96	90	-	227		227
5032	Dental	477	450	-	1,125		1,125
5034	Life	105	95	-	265		265
5035	Disability Insurance	343	334	-	903		903
5040	Workers Compensation	1,923	5,193	-	6,579		6,579
5050	Unemployment Insurance	174	35	-	1,432		1,432
5070	Retirement	6,007	5,589	-	10,147		10,147
Total Benefits		25,601	27,041	49,030	56,200	15%	7,170

Park Programs 200

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
5207	Mileage	-	197	-	-		
	Total Travel	-	197	-	-		
	Community Park Turn around				169,500		
	Shirley McDonald Park - Trail lighting				25,000		
5901	Total Capital Projects	-	96,000	70,000	194,500	178%	124,500
5902	Total Capital Expenditures	-	-	-	-		
6055	Security	-	2,600	-	-		
6080	Contractual/Contract Labor	-	36,644	-	-		
	Total Contractual	-	39,244	-	-		
6115	Materials & Supplies	3,780	16,960	500	500		
6135	Major Equipment	-	2,600	-	-		
6145	Software	-	50	-	-		
6148	Copier/Laser Printer Supplies	84	-	-	-		
6150	Business Meals	-	70	-	-		
	Community Events	88,999	72,350	72,350	87,400	21%	15,050
6032	Revenue Sharing Expense (4505)	19,582	17,900	17,900	13,900	-22%	(4,000)
	Programs - Internal (4510)	3,817	2,650	2,650	2,650		
	Fitness - Internal (4523)	31,407	32,775	25,775	26,350	2%	575
6180	T-Shirts/Pins/Etc.	-	7,250	-	-		
	Total Supplies	147,669	152,605	119,175	130,800	10%	11,625

Park Programs 200

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6216	Equipment Rent Expense	-	7,716	-	-		
6224	Shipping	-	326	-	-		
6304	Pager / Cell Phone	273	100	350	300	-14%	(50)
6310	Fees/Dues/Subscription Expense	-	1,377	-	-		
6314	Professional Development Fees	40	(248)	-	-		
6315	Lab Fees	-	-	-	-		
6320	Repair/Mtc/Warranty Expense	-	-	-	40,000		40,000
6322	Printing Expense	-	352	-	-		
6324	Advertising	-	991	-	-		
6327	Program Meals	-	180	-	-		
6416	Professional Liability Insurance	-	-	-	67		67
Total Other Expenses		313	10,795	350	40,367	11433%	40,017
TOTAL EXPENSES		282,951	426,641	417,991	643,653	54%	225,662
	Intrafund - Transfer From				533,336		
	Intrafund - Transfer To	117,577		207,151	-		
	Interfund - Transfer From				-		
	Interfund - Transfer To				-		
	Reserve - Transfer From				-		
	Reserve - Transfer To				-		
REVENUE IN EXCESS OF EXPENSES		20,408	(347,435)	(70,000)	(0)		41,790

Aquatic Programs 250

Description	FY2019 Actual	FY2020 Forecast	FY2020		FY2021 Budget	Original Budget Variance \$	
			Original Budget	Revised Budget		Inc / (Dec)	Inc / (Dec)
Rental Income	47,163	36,500	49,283	49,283	32,900	-33.2%	(16,383)
Program Revenue Contract	-	-	5,000	5,000	-	-100.0%	(5,000)
Programming Events Income	54,454	18,896	68,229	68,229	38,117	-44.1%	(30,112)
Memberships	2	-	-	-	-		
Season Passes	67,788	34,640	76,232	76,232	47,451	-37.8%	(28,781)
Day Passes	26,765	14,885	30,417	30,417	18,735	-38.4%	(11,682)
TOTAL REVENUE	196,172	104,921	229,161	229,161	137,203	-40%	(91,958)
Salary	358,780	302,613	400,528	400,528	457,330	14%	56,802
Merit Salary	-	-	1,001	1,001	1,000	0%	(1)
Overtime	5,582	466	1,428	1,428	-	-100%	(1,428)
Total Payroll	364,362	303,079	402,957	402,957	458,330	14%	55,372
FICA / Medicare	27,922	20,480	45,138	45,138	34,986	-22%	(10,152)
Health	13,614	8,224	25,204	25,204	26,002	3%	798
Vision Insurance	156	95	-	-	316		316
Dental	760	467	-	-	1,559		1,559
Life	92	85	-	-	167		167
Disability Insurance	268	263	-	-	571		571
Workers Compensation	6,616	7,911	-	-	13,595		13,595
Unemployment Insurance	2,797	2,340	-	-	2,959		2,959
Retirement	7,174	6,388	-	-	11,815		11,815
Total Benefits	59,399	46,252	70,342	70,342	91,969	31%	21,627
Lodging	43	599	400	400	400		
Cab Fare / local transportation	-	45	-	-	-		
Parking	36	70	-	-	-		
Travel Meals	174	329	200	200	200		
Mileage	6,542	5,310	5,305	5,305	5,464	3%	159
Total Travel	6,794	6,353	5,905	5,905	6,064	3%	159

Aquatic Programs 250

Description	FY2019 Actual	FY2020 Forecast	FY2020		FY2021 Budget	Original Budget Variance \$ Inc / (Dec)	
			Original Budget	Revised Budget		Original Budget	Variance %
Sendero Springs Pool - Building Expansion					274,706		
Total Capital Projects	-	24,900	275,000	112,806	274,706	0%	(294)
Total Capital Expenditures							
Depository Contract	-	-	-	-	700		700
Contractual/Contract Labor	-	250	-	-	-		-
Total Contractual	-	250	-	-	700		700
Minor Equipment	932	-	1,000	1,000	500	-50%	(500)
General Office Supplies	352	205	500	500	250	-50%	(250)
Materials & Supplies	4,413	3,616	2,575	2,575	3,725	45%	1,150
Uniforms	1,962	2,000	2,000	2,000	3,600	80%	1,600
Fuel / Oil	793	865	1,000	1,000	1,000		
Furniture	721	5,240	4,800	4,800	7,800	63%	3,000
Major Equipment	12,241	1,557	5,000	5,000	3,000	-40%	(2,000)
Software	-	-	-	-	2,775		2,775
Community Events	1,412	-	-	-	-		
Camp Expense (4515)	132	400	400	400	-	-100%	(400)
Revenue Sharing Expense (4505)	-	100	100	100	-	-100%	(100)
Programs - Internal (4510)	15,124	11,000	11,000	11,000	11,500	5%	500
Training Materials	-	-	500	500	-	-100%	(500)
Total Supplies	38,080	24,983	28,875	28,875	34,150	18%	5,275

Aquatic Programs 250

Description	FY2019 Actual	FY2020 Forecast	FY2020		FY2021 Budget	Original Budget Variance \$	
			Original Budget	Revised Budget		Inc / (Dec)	Inc / (Dec)
District Vehicle Repairs	1,402	123	500	500	1,000	100%	500
Equipment Rent Expense	-	830	-	-	-		
Shipping	-	54	-	-	-		
Phone/ Cable / Connectivity Exp	11,920	12,471	15,000	15,000	13,000	-13%	(2,000)
Pager / Cell Phone	505	300	530	530	300	-43%	(230)
Fees/Dues/Subscription Expense	7,688	10,031	13,000	13,000	11,680	-10%	(1,320)
Professional Development Fees	1,102	670	1,000	1,000	1,375	38%	375
Printing Expense	540	469	200	200	500	150%	300
Recruiting Expense	100	-	530	530	-	-100%	(530)
Total Other Expenses	23,256	24,948	30,760	30,760	27,855	-9%	(2,905)
TOTAL EXPENSES	491,892	430,765	813,839	651,645	893,774	10%	79,934
Intrafund - Transfer From	260,990		309,678	309,678	756,571		
Intrafund - Transfer To			-	-			
Interfund - Transfer From			-	-			
Interfund - Transfer To			-	-			
Reserve - Transfer From			162,194	-			
Reserve - Transfer To			-	-			
REVENUE IN EXCESS OF EXPENSES	(34,730)	(325,844)	(112,806)	(112,806)	0		112,807

Community Center Programs 300

Object Code	Description	Visible	FY2019 Actual		FY2020 Forecast		FY2020 Original Budget		FY2021 Budget		Original Budget Variance % Inc / (Dec)		Original Budget Variance \$ Inc / (Dec)	
4220	New Connection Fees	Other Revenue		10										
4402	Donations	Other Revenue		50										
4500	Other Income	Other Revenue		2,767	2,262	4,000	1,800					-55.0%	(2,200)	
4501	Rental Income	4501	103,972	51,391	51,391	110,000	41,588					-62.2%	(68,412)	
4505	Program Revenue Contract	4505	245,760	95,058	95,058	208,810	130,250					-37.6%	(78,560)	
4510	Programming Events Income	4510	13,820	6,836	6,836	13,165	6,325					-52.0%	(6,840)	
4515	Camp Income	4515	283,421	170,890	170,890	294,515	198,654					-32.5%	(95,861)	
4518	Memberships - Short Term	4518	42,832	27,725	27,725	41,850	29,475					-29.6%	(12,375)	
4519	New Memberships	Other Revenue	26,030	15,402	15,402	22,940	17,269					-24.7%	(5,671)	
4520	Memberships	4520	538,230	331,189	331,189	409,275	358,670					-12.4%	(50,605)	
4522	Day Passes	Other Revenue	51,467	32,145	32,145	38,310	31,279					-18.4%	(7,031)	
4523	Fitness Revenue	4523	277,024	127,747	127,747	246,825	111,783					-54.7%	(135,042)	
4524	Senior Programs	Other Revenue	298	-	-	300	-					-100.0%	(300)	
4525	Child Programs / Child Play	Other Revenue	7,036	3,927	3,927	5,000	2,800					-44.0%	(2,200)	
TOTAL REVENUE			1,592,716	864,572	864,572	1,394,990	929,893					-33%	(465,097)	

Object Code	Description	FY2019 Actual		FY2020 Forecast		FY2020 Original Budget		FY2021 Budget		Original Budget Variance % Inc / (Dec)		Original Budget Variance \$ Inc / (Dec)		
5010	Salary	5010	1,068,888	967,176	967,176	961,567	955,519					-1%	(6,048)	
5011	Merit Salary	Other Payroll Expenses	-	-	-	2,404	2,400					0%	(4)	
5012	Overtime	Other Payroll Expenses	13,619	6,700	6,700	7,792	6,900					-11%	(892)	
Total Payroll			1,082,507	973,875	973,875	971,763	964,819					-1%	(6,944)	

Object Code	Description	FY2019 Actual		FY2020 Forecast		FY2020 Original Budget		FY2021 Budget		Original Budget Variance % Inc / (Dec)		Original Budget Variance \$ Inc / (Dec)		
5020	FICA / Medicare	Other Benefit Expenses	81,723	74,102	74,102	108,365	73,625					-32%	(34,740)	
5030	Health	Other Benefit Expenses	82,119	80,346	80,346	154,581	68,480					-56%	(86,101)	
5031	Vision Insurance	Other Benefit Expenses	994	962	962	-	867						867	
5032	Dental	Other Benefit Expenses	4,844	4,770	4,770	-	4,122						4,122	
5034	Life	Other Benefit Expenses	957	1,032	1,032	-	840						840	
5035	Disability Insurance	Other Benefit Expenses	2,887	3,123	3,123	-	2,866						2,866	
5040	Workers Compensation	Other Benefit Expenses	17,917	27,926	27,926	-	28,609						28,609	
5050	Unemployment Insurance	Other Benefit Expenses	3,947	4,853	4,853	-	6,227						6,227	
5060	Other Benefits	Other Benefit Expenses	-	-	-	-	-						-	
5070	Retirement	Other Benefit Expenses	60,244	55,008	55,008	-	45,553						45,553	
Total Benefits			255,632	252,121	252,121	262,946	231,188					-12%	(31,758)	

Community Center Programs 300

Object Code	Description	Visible	FY2020		FY2021 Budget	Original Budget Variance %	
			Actual	Forecast		Inc / (Dec)	Inc / (Dec)
5202	Lodging	Other Travel Expenses	278	-	1,000	-100%	(1,000)
5206	Travel Meals	Other Travel Expenses	344	204	-		210
5207	Mileage	Other Travel Expenses	713	2,276	500	200%	1,000
	Total Travel		1,335	2,481	1,500	14%	210
5901	Total Capital Projects	5901	11,956	-	-		
5902	Total Capital Expenditures	5902	-	-	-		
6055	Security	Other Contractual Expense	1,875	700	3,000	-33%	(1,000)
6065	Depository Contract	Other Contractual Expense	31,031	43,509	25,000	60%	15,000
6070	Maintenance Contracts	Other Contractual Expense	10,939	8,189	9,270	-6%	(530)
6079	Engineering Fees	Other Contractual Expense	745	-	-		
6080	Contractual/Contract Labor	Other Contractual Expense	3,155	-	-		9,500
	Total Contractual		47,745	52,398	37,270	62%	22,970
6105	Minor Equipment	Other Supplies Expenses	526	2,878	3,400	135%	4,600
6110	General Office Supplies	Other Supplies Expenses	1,273	592	1,000	-40%	(400)
6115	Materials & Supplies	Other Supplies Expenses	43,858	36,501	35,000	20%	7,000
6120	Chemicals	Other Supplies Expenses	-	326	1,300	-23%	(300)
6122	Uniforms	Other Supplies Expenses	2,013	2,000	4,500		
6124	Fuel/ Oil	Other Supplies Expenses	-	-	-		1,000
6130	Furniture	Other Supplies Expenses	2,204	4,808	5,500	-45%	(2,500)
6135	Major Equipment	Other Supplies Expenses	4,727	8,110	4,000	-63%	(2,500)
6148	Copier/Laser Printer Supplies	Other Supplies Expenses	1,293	1,181	1,400		
6150	Business Meals	Other Supplies Expenses	-	65	-		
	Community Events	Other Supplies Expenses	6,707	-	-		
	Camp Expense (4515)	Other Supplies Expenses	55,649	90,485	90,485	-56%	(50,755)
6032	Revenue Sharing Expense (4505)	Other Supplies Expenses	184,518	155,777	155,777	-37%	(58,092)
	Programs - Internal (4510)	Other Supplies Expenses	11,070	14,960	14,960	-66%	(9,900)
	Fitness - Internal (4523)	Other Supplies Expenses	78,786	77,000	73,150	-56%	(40,635)
6155	Building Materials	Other Supplies Expenses	-	32	-		
6180	T-Shirts/Pins/Etc.	Other Supplies Expenses	386	-	-		
	Total Supplies		393,010	394,716	390,472	-39%	(152,482)

Community Center Programs 300

Object Code	Description	Visible	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6213	District Vehicle Repairs	All Other Expenses	63	37	-	500		500
6216	Equipment Rent Expense	All Other Expenses	776	713	1,500	700	-53%	(800)
6220	Postage Expense	All Other Expenses	3,066	3,749	3,800	4,200	11%	400
6224	Shipping	All Other Expenses	451	1,317	-	1,300		1,300
6300	Phone/Cable / Connectivity Exp	All Other Expenses	3,157	3,243	3,000	3,000		
6304	Pager / Cell Phone	All Other Expenses	1,237	1,218	1,200	1,200		
6310	Fees/Dues/Subscription Expense	All Other Expenses	27,679	13,149	16,000	20,000	25%	4,000
6314	Professional Development Fees	All Other Expenses	2,222	4,723	2,000	4,800	140%	2,800
6320	Repair/Mtc/Warranty Expense	6320	10,445	2,126	5,000	5,000		
6322	Printing Expense	All Other Expenses	12,062	9,774	9,000	10,000	11%	1,000
6324	Advertising	All Other Expenses	-	144	-	-		
6325	Recruiting Expense	All Other Expenses	885	-	1,500	-	-100%	(1,500)
6327	Program Meals	All Other Expenses	-	89	-	-		
6400	Utilities Expense	6400	79,129	70,191	105,000	75,600	-28%	(29,400)
6455	Principal - 2016 Series CC Revenue	All Other Expenses	420,000	430,000	430,000	430,000		
6456	Interest - 2016 Series CC Revenue	All Other Expenses	152,672	70,813	141,626	70,813	-50%	(70,813)
Total Other Expenses			713,844	611,284	719,626	627,113	-13%	(92,513)
TOTAL EXPENSES			2,506,029	2,286,874	2,383,577	2,123,061	-11%	(260,516)
	Intrafund - Transfer From	Intrafund - Transfer From	997,353		829,331	1,193,168		
	Intrafund - Transfer To	Intrafund - Transfer To			-	-		
	Interfund - Transfer From	Interfund - Transfer From			-	-		
	Interfund - Transfer To	Interfund - Transfer To			-	-		
	Reserve - Transfer From	Reserve - Transfer From			-	-		
	Reserve - Transfer To	Reserve - Transfer To			-	-		
REVENUE IN EXCESS OF EXPENSES			84,039	(1,422,302)	(159,256)	0		(18,674)

Water 500

Object Code	Description	FY2020		FY2021		Original Budget	Original Budget	Variance %	Original Budget
		Actual	Forecast	Original Budget	Budget				
4110	Plan Review Income	7,650	2,400	2,400	3,000			25%	600
4112	Inspection Fees	21,350	4,000	4,000	5,000			25%	1,000
4201	Water Service	3,069,590	3,059,798	3,059,798	3,060,000			0%	202
4211	Water Connection	4,620	-	330				-100%	(330)
4240	Raw Water Sales	104,251	104,660	104,660	105,000			0%	340
4245	Wholesale Water	119,013	112,000	112,000	112,000				
4500	Other Income	33,339	-	-	-				
TOTAL REVENUE		3,359,814	3,282,858	3,283,188	3,285,000			0%	1,812

EXPENSES

5010	Salary	202,116	173,076	192,463	174,302			-9%	(18,161)
5011	Merit Salary	-	-	481	500			4%	19
5012	Overtime	5,372	6,704	5,837	8,155			40%	2,318
Total Payroll		207,488	179,780	198,781	182,957			-8%	(15,824)
5020	FICA / Medicare	15,234	13,271	21,690	13,958			-36%	(7,732)
5030	Health	29,584	23,520	43,832	27,518			-37%	(16,314)
5031	Vision Insurance	364	287	-	350				350
5032	Dental	1,835	1,449	-	1,729				1,729
5034	Life	451	332	-	365				365
5035	Disability Insurance	1,408	1,201	-	1,244				1,244
5040	Workers Compensation	3,752	5,590	-	5,424				5,424
5050	Unemployment Insurance	99	1,041	-	1,180				1,180
5070	Retirement	12,965	11,489	-	11,997				11,997
Total Benefits		65,692	58,180	65,522	63,765			-3%	(1,757)
5202	Lodging	178	-	250	300			20%	50
5203	Lodging Tax	-	-	45	-			-100%	(45)
5205	Parking	20	-	-	-				
5206	Travel Meals	64	-	150	100			-33%	(50)
5207	Mileage	189	315	1,300	300			-77%	(1,000)
Other Travel Expenses									
Total Travel		451	315	1,745	700			-60%	(1,045)

Water 500

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance \$ Inc / (Dec)
5901	Total Capital Projects	189,456	2,206,246	1,050,000	-	-100% (1,050,000)
	2011 Ford F150, #1103 - Replace with a F250 and utility bed				40,000	
5902	Total Capital Expenditures				40,000	
6070	Maintenance Contracts	3,100	3,100	1,800	-	-100% (1,800)
6078	Plumbing Inspections	14,735	19,140	5,200	4,000	-23% (1,200)
6079	Engineering Fees	108,221	178,706	25,000	15,000	-40% (10,000)
6080	Contractual/Contract Labor	3,212	5,543	10,000	14,500	45% 4,500
	Total Contractual	129,268	206,489	42,000	33,500	-20% (8,500)
6105	Minor Equipment	872	912	4,500	1,000	-78% (3,500)
6110	General Office Supplies	242	204	500	250	-50% (250)
6115	Materials & Supplies	9,057	3,937	12,000	10,000	-17% (2,000)
6120	Chemicals	-	327	-	300	
6122	Uniforms	1,092	849	1,500	1,500	
6124	Fuel / Oil	8,643	8,095	7,000	8,500	21% 1,500
6135	Major Equipment	4,395	-	4,500	4,500	
6140	Computer Supplies	-	52	-	-	
6145	Software	-	-	-	1,800	1,800
6148	Copier/Laser Printer Supplies	-	95	-	-	
6154	Water Meters	19,190	10,951	15,000	15,000	
6156	Pipes and Components	6,164	2,793	12,500	10,000	-20% (2,500)
6160	Training Materials	-	-	250	250	
6180	T-Shirts/Pins/Etc.	1,838	-	-	-	
	Total Supplies	51,492	28,217	57,750	53,100	-8% (4,650)

Water 500

Object Code	Description	FY2020		FY2021 Budget	Original Budget	Original Budget Variance \$ Inc / (Dec)	
		Actual	Forecast				
6212	Building Maintenance	(171)	1,809	-	2,000	(2,000)	
6213	District Vehicle Repairs	7,141	2,717	3,500	3,500		
6216	Equipment Rent Expense	2,997	2,342	3,000	3,000		
6220	Postage Expense	9,256	9,414	10,000	11,000	(1,000)	
6222	Express Mail/Parcel	-	-	-	60	(60)	
6224	Shipping	205	163	200	100	100	
6300	Phone/ Cable / Connectivity Exp	1,130	2,100	2,500	1,000	1,500	
6304	Pager / Cell Phone	1,190	875	1,000	1,500	(500)	
6305	Utility Bill Expenses	7,754	11,160	9,000	10,300	(1,300)	
6310	Fees/Dues/Subscription Expense	892	2,114	2,500	750	1,750	
6314	Professional Development Fees	3,076	631	2,500	2,500		
6315	Lab Fees	40	-	-	500	(500)	
6320	Repair/Mtc/Warranty Expense	4,222	615	4,000	10,000	(6,000)	
6322	Printing Expense	1,664	1,955	2,500	3,500	(1,000)	
6325	Recruiting Expense	-	-	-	250	(250)	
6400	Utilities Expense	1,540	1,296	1,500	1,500		
6416	Professional Liability Insurance	-	-	4,542	-	4,542	
6425	Bad Debt Expense	918	397	1,000	1,000		
Total Other Expenses				41,853	37,589	52,460	47,742
TOTAL EXPENSES		685,701	2,716,815	1,468,258	1,468,258	(1,046,493)	(1,046,493)
Intrafund - Transfer From							
Intrafund - Transfer To		1,375,920			1,346,160		2,031,449
Interfund - Transfer From							2,483,075
Interfund - Transfer To							
Reserve - Transfer From					200,000		
Reserve - Transfer To					264,137		708,649
REVENUE IN EXCESS OF EXPENSES		1,298,193	566,043	404,633	404,633	1,358,329	1,702,961

BC Water Facility 525

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4500	Other Income		25,000	25,000	25,000		
TOTAL REVENUE		-	25,000	25,000	25,000		
EXPENSES							
5010	Salary	226,144	218,810	251,831	259,062	3%	7,231
5011	Merit Salary	-	-	630	650	3%	20
5012	Overtime	3,423	1,896	7,802	4,799	-38%	(3,003)
Total Payroll		229,567	220,706	260,263	264,511	2%	4,249
5020	FICA / Medicare	16,780	16,287	28,380	20,185	-29%	(8,195)
5030	Health	28,624	26,555	50,215	32,065	-36%	(18,150)
5031	Vision Insurance	338	314	-	414		414
5032	Dental	1,686	1,557	-	2,090		2,090
5034	Life	454	417	-	528		528
5035	Disability Insurance	1,494	1,501	-	1,800		1,800
5040	Workers Compensation	4,146	7,314	-	7,844		7,844
5050	Unemployment Insurance	163	585	-	1,707		1,707
5070	Retirement	14,172	14,098	-	17,349		17,349
Total Benefits		67,858	68,627	78,595	83,981	7%	5,386
5202	Lodging	-	127	-	200		200
5203	Lodging Tax	-	17	-	-		-
5206	Travel Meals	-	92	-	100		100
5207	Mileage	852	1,121	1,000	1,100	10%	100
Total Travel		852	1,357	1,000	1,400	40%	400
5901	Total Capital Projects	240,942	163,386	1,014,000	-	-100%	(1,014,000)

BC Water Facility 525

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget	Variance % Inc / (Dec)	Original Budget	Variance \$ Inc / (Dec)
	Replace original water softener system (2006)				40,000				
	BRA - Add pumps at Stillhouse Hollow				35,990				
	WTP - Hach SC200 Controllers				12,000				
	Re-build HSP Cla-Valves (4)				20,990				
	Replace Recycle Pump control panel / Re-build pump #2				25,000				
5902	Total Capital Expenditures				133,980				133,980
6040	Contractual/Network maint/dev.	1,927	24,792	10,000	25,000	15,000	150%	15,000	6,000
6070	Maintenance Contracts	2,110	2,225	4,000	10,000	6,000	433%	65,000	
6079	Engineering Fees	4,411	5,117	15,000	80,000				
6080	Contractual/Contract Labor	118,080	36,885	200,000	37,000				
	Total Contractual	126,527	69,018	229,000	152,000				(77,000)
6105	Minor Equipment	2,090	2,601	2,200	2,600	400	18%	400	
6110	General Office Supplies	808	284	1,500	500				
6115	Materials & Supplies	5,089	3,509	10,000	3,500				
6120	Chemicals	89,088	92,772	169,700	95,000				
6121	Lab Supplies	9,105	3,529	8,500	4,000				
6122	Uniforms	897	1,160	1,500	1,200				
6124	Fuel / Oil	3,829	2,879	4,500	3,500				
6135	Major Equipment	13,024	1,216	7,500	17,000				
6145	Software	3,644	189	-	200				
6148	Copier/Laser Printer Supplies	443	58	500	100				
6153	Water Purchases	620,652	706,592	718,250	716,000				
6156	Pipes and Components	1,255	2,892	1,000	3,000				
6160	Training Materials	-	-	250	-				
	Total Supplies	749,924	817,679	925,400	846,600				(78,800)
6210	Rent Expense	-	-	-	-				
6212	Building Maintenance	16,279	9,359	7,500	10,000				
6213	District Vehicle Repairs	2,392	814	2,000	1,700				
6216	Equipment Rent Expense	-	-	1,000	-				
6222	Express Mail/Parcel	-	23	-	-				

BC Water Facility 525

Object Code	Description	FY2019		FY2020		FY2021		Original Budget Variance \$	
		Actual	Forecast	Original Budget	Budget	Inc / (Dec)	Original Budget	Inc / (Dec)	
6224	Shipping	118	666	-	-	700	700		
6300	Phone/ Cable / Connectivity Exp	5,013	7,363	5,000	5,000	9,000	4,000	80%	4,000
6304	Pager / Cell Phone	2,873	1,432	3,000	3,000	1,500	(1,500)	-50%	(1,500)
6310	Fees/Dues/Subscription Expense	153	48	1,000	1,000	100	(900)	-90%	(900)
6311	TCEQ Regulatory Fees	14,424	14,137	20,000	20,000	15,000	(5,000)	-25%	(5,000)
6314	Professional Development Fees	1,029	741	2,000	2,000	2,000			
6315	Lab Fees	16,415	11,585	15,000	15,000	15,000			
6320	Repair/Mtc/Warranty Expense	17,313	20,229	5,000	5,000	65,000	60,000	1200%	60,000
6325	Recruiting Expense	178	-	500	500	-	(500)	-100%	(500)
6400	Utilities Expense	287,337	306,617	309,000	309,000	300,000	(9,000)	-3%	(9,000)
Total Other Expenses		363,524	373,014	371,000	371,000	420,000	49,000	13%	49,000
TOTAL EXPENSES		1,779,193	1,713,787	2,879,258	2,879,258	1,902,472	(976,786)	-34%	(976,786)
	Intrafund - Transfer From								
	Intrafund - Transfer To								
	Interfund - Transfer From								
	Interfund - Transfer To								
	Reserve - Transfer From			9,000	9,000				
	Reserve - Transfer To			25,000	25,000				
REVENUE IN EXCESS OF EXPENSES		(1,779,193)	(1,688,787)	(2,870,258)	(2,870,258)	(1,877,472)	992,786		992,786

Regulatory Compliance 540

Object Code	Description	FY2019		FY2020		FY2021		Original Budget	Original Budget	Original Budget	Variance % Inc / (Dec)	Original Budget	Variance \$ Inc / (Dec)
		Actual	Forecast	Original Budget	Budget	Original Budget	Variance % Inc / (Dec)						
4301	Regulatory Compliance Fee	122,581	121,644	121,644	121,000						-0.5%		(644)
TOTAL REVENUE		122,581	121,644	121,644	121,000						-1%		(644)
EXPENSES													
5010	Salary	39,931	39,112	74,135	100,680						36%		26,545
5011	Merit Salary	-	-	185	200						8%		15
5012	Overtime	1,375	2,400	1,801	3,277						82%		1,476
Total Payroll		41,306	41,512	76,121	104,157						37%		28,035
5020	FICA / Medicare	2,899	2,972	8,355	7,953						-5%		(402)
5030	Health	5,048	5,104	14,988	11,400						-24%		(3,588)
5031	Vision Insurance	65	61	-	161								161
5032	Dental	341	317	-	831								831
5034	Life	80	77	-	208								208
5035	Disability Insurance	251	259	-	709								709
5040	Workers Compensation	781	2,153	-	3,090								3,090
5050	Unemployment Insurance	9	144	-	673								673
5070	Retirement	2,569	2,655	-	6,835								6,835
Total Benefits		12,043	13,742	23,343	31,860						36%		8,517
5207	Mileage	-	-	450	-						-100%		(450)
Total Travel		-	-	450	-						-100%		(450)
5901	Total Capital Projects	-	-	25,000	-						-100%		(25,000)
5902	Total Capital Expenditures	-	-	-	-								-
6070	Maintenance Contracts	32,828	34,218	32,960	35,000						6%		2,040
6079	Engineering Fees	22,167	12,986	10,000	25,000						150%		15,000
6080	Contractual/Contract Labor	-	865	1,000	1,500						50%		500
Total Contractual		54,995	48,069	43,960	61,500						40%		17,540

Waste Water 550

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
4203	WW Service	1,803,495	1,785,516	1,785,516	1,785,000	0.0%	(516)
4213	WW Connections	1,260	-	-	-		
TOTAL REVENUE		1,804,755	1,785,516	1,785,516	1,785,000	0%	(516)
EXPENSES							
5010	Salary	202,799	175,698	181,483	174,302	-4%	(7,181)
5011	Merit Salary	-	-	454	500	10%	46
5012	Overtime	5,371	6,703	5,451	8,155	50%	2,704
Total Payroll		208,171	182,401	187,388	182,957	-2%	(4,430)
5020	FICA / Medicare	15,231	13,269	20,452	13,958	-32%	(6,494)
5030	Health	29,583	23,519	41,236	27,518	-33%	(13,718)
5031	Vision Insurance	363	286	-	350		350
5032	Dental	1,834	1,448	-	1,729		1,729
5034	Life	450	331	-	365		365
5035	Disability Insurance	1,406	1,199	-	1,244		1,244
5040	Workers Compensation	3,752	5,271	-	5,424		5,424
5050	Unemployment Insurance	8	-	-	1,180		1,180
5070	Retirement	12,963	11,488	-	11,997		11,997
Total Benefits		65,590	56,811	61,688	63,765	3%	2,077
5207	Mileage	128	-	350	300	-14%	(50)
Total Travel		128	-	350	300	-14%	(50)
5901	Total Capital Projects	74,029	80,000	650,000	-	-100%	(650,000)
	Sewer Jet Machine (1999)				70,000		
	Third vortex pump for HH1				14,000		
	Install 6" trailer mounted portable pump for transfer at Liberty Walk Lift				15,000		
5902	Total Capital Expenditures				99,000		99,000

Waste Water 550

Object Code	Description	FY2020		FY2021 Budget	Original Budget		FY2021 Budget	Original Budget	
		Actual	Forecast						
6040	Contractual/Network maint/dev.	-	800	-	-	-	-	-	-
6079	Engineering Fees	22,726	32,824	40,000	40,000	40,000	40,000		
6080	Contractual/Contract Labor	66,884	56,661	143,000	143,000	165,000	165,000	15%	22,000
Total Contractual		89,609	90,285	183,000	183,000	205,000	205,000	12%	22,000
6105	Minor Equipment	1,992	536	2,000	2,000	2,000	2,000		
6110	General Office Supplies	-	-	300	300	-	-	-100%	(300)
6115	Materials & Supplies	2,370	2,308	5,000	5,000	2,500	2,500	-50%	(2,500)
6120	Chemicals	3,036	487	-	-	3,000	3,000		3,000
6122	Uniforms	725	777	1,600	1,600	800	800	-50%	(800)
6124	Fuel / Oil	2,985	2,122	3,000	3,000	3,000	3,000		
6135	Major Equipment	-	-	4,500	4,500	1,500	1,500	-67%	(3,000)
6156	Pipes and Components	8,185	5,748	7,500	7,500	7,500	7,500		
6160	Training Materials	-	-	100	100	100	100		
Total Supplies		19,292	11,979	24,000	24,000	20,400	20,400	-15%	(3,600)
6212	Building Maintenance	-	-	1,000	1,000	-	-	-100%	(1,000)
6213	District Vehicle Repairs	1,288	3,467	2,000	2,000	2,000	2,000		
6216	Equipment Rent Expense	5,093	4,900	5,000	5,000	2,500	2,500	-50%	(2,500)
6220	Postage Expense	7,963	9,386	10,000	10,000	10,000	10,000		
6222	Express Mail/Parcel	-	23	-	-	-	-		
6224	Shipping	-	44	150	150	150	150		
6300	Phone/ Cable / Connectivity Exp	1,323	1,080	1,500	1,500	1,500	1,500		
6304	Pager / Cell Phone	1,190	875	1,500	1,500	1,000	1,000	-33%	(500)
6305	Utility Bill Expenses	7,754	8,709	10,000	10,000	9,000	9,000	-10%	(1,000)
6310	Fees/Dues/Subscription Expense	107	68	300	300	300	300		
6311	TCEQ Regulatory Fees	650	-	-	-	-	-		
6312	WW Capacity Charges	845,343	837,298	825,300	825,300	850,000	850,000	3%	24,700
6314	Professional Development Fees	-	479	1,000	1,000	1,000	1,000		

Waste Water 550

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Original Budget Variance % Inc / (Dec)	Original Budget Variance \$ Inc / (Dec)
6320	Repair/Mtc/Warranty Expense	20,517	19,334	10,000	20,000	100%	10,000
6322	Printing Expense	-	42	-	-	-100%	(100)
6325	Recruiting Expense	-	-	100	-	-12%	(3,000)
6400	Utilities Expense	21,372	20,494	25,000	22,000	3%	26,600
Total Other Expenses		912,601	906,197	892,850	919,450		
TOTAL EXPENSES		1,369,420	1,327,673	1,999,276	1,490,873	-25%	(508,403)
	Intrafund - Transfer From			-			
	Intrafund - Transfer To			-			
	Interfund - Transfer From			-			
	Interfund - Transfer To			-			
	Reserve - Transfer From			535,000			
	Reserve - Transfer To			-			
REVENUE IN EXCESS OF EXPENSES		435,335	457,843	321,240	294,127		(27,113)

Solid Waste 575

Object Code	Description	FY2019		FY2020	FY2020		FY2021	Original Budget		Original Budget	
		Actual	Forecast	Forecast	Original Budget	Budget	Variance %	Inc / (Dec)	Variance %	Inc / (Dec)	
4230	Solid Waste Services	1,388,800	1,376,209	1,376,209	1,376,209		1,390,408			1.0%	14,199
4500	Other Income	707	-	-	-	-	-				
TOTAL REVENUE		1,389,507	1,376,209	1,376,209	1,376,209		1,390,408			1%	14,199
EXPENSES											
5010	Salary	2,075	2,184	2,184	10,980		4,305			-61%	(6,675)
5011	Merit Salary	-	-	-	27		-			-100%	(27)
5012	Overtime	12	34	34	385		-			-100%	(385)
Total Payroll		2,087	2,218	2,218	11,392		4,305			-62%	(7,087)
5020	FICA / Medicare	155	165	165	1,237		329			-73%	(908)
5030	Health	337	332	332	581		496			-15%	(85)
5031	Vision Insurance	4	4	4	-		6				6
5032	Dental	19	19	19	-		29				29
5034	Life	5	5	5	-		9				9
5035	Disability Insurance	15	16	16	-		29				29
5040	Workers Compensation	37	319	319	-		128				128
5050	Unemployment Insurance	-	-	-	-		28				28
5070	Retirement	129	141	141	-		283				283
Total Benefits		701	1,001	1,001	1,818		1,337			-26%	(481)
Total Travel		-	-	-	-		-				
Total Capital Projects		-	-	-	-		-				
Total Capital Expenditures		-	-	-	-		-				
Total Contractual		-	-	-	-		-				
6105	Minor Equipment	500	-	-	-		-				
Total Supplies		500	-	-	-		-				

Solid Waste 575

Object Code	Description	FY2019		FY2020		FY2021		Original Budget	
		Actual	Forecast	Original Budget	Budget	Budget	Budget	Variance %	Original Budget
6220	Postage Expense	4,550	5,335	5,150	5,000			-3%	(150)
6250	Solid Waste Service	1,289,633	1,287,858	1,310,936	1,146,000			-13%	(164,936)
6304	Pager / Cell Phone	-	3	-	-				
6305	Utility Bill Expenses	4,431	5,039	5,150	5,000			-3%	(150)
6314	Professional Development Fees	-	(5)	-	-				
Total Other Expenses		1,298,614	1,298,229	1,321,236	1,156,000			-13%	(165,236)
TOTAL EXPENSES		1,301,902	1,301,448	1,334,447	1,161,643			-13%	(172,804)
	Intrafund - Transfer From								
	Intrafund - Transfer To								
	Interfund - Transfer From								
	Interfund - Transfer To								
	Reserve - Transfer From								
	Reserve - Transfer To								
REVENUE IN EXCESS OF EXPENSES		87,605	74,761	41,762	228,765				187,003

Debt Service 610

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Variance % Inc / (Dec)	Variance \$ Inc / (Dec)
4101	Property Tax Income	2,920,306		3,004,428	3,027,000	0.8%	22,572
4102	Delinquent Property Tax Income	123	123	15,022	15,000	-0.1%	(22)
4103	Defined Area Tax	864,119		837,106	818,082	-2.3%	(19,024)
4104	Defined Area Delinquent Taxes	578		4,270	4,000	-6.3%	(270)
4120	Bond Revenue	6,605,000		-	-		
4121	Bond Premium Revenue	408,548		-	-		
4405	Interest Income	193,092		130,000	65,000	-50.0%	(65,000)
4500	Other Income	18,412		-	-		
TOTAL REVENUE		11,010,178		3,990,827	3,929,082	-2%	(61,745)
EXPENSES							
Total Payroll		-	-	-	-		
Total Benefits		-	-	-	-		
Total Travel		-	-	-	-		
Total Capital		-	-	-	-		
5901							
6025	Contractual/Auditing	1,500		-	-		
6060	Appraisal Fees	64,078		68,000	68,000		
6065	Depository Contract	55		-	-		
Total Contractual		65,633		68,000	68,000		
Total Supplies		-	-	-	-		
6441	Interest - 2019 Refunding	-		-	108,575		108,575
6451	Principal - 2015 Series DA	120,000		105,000	125,000	19%	20,000
6452	Interest - 2015 Series DA	109,950		104,556	53,775	-49%	(50,781)
6453	Principal - 2015 Refunding	100,000		125,000	105,000	-16%	(20,000)
6454	Interest - 2015 Refunding	106,556		107,550	52,728	-51%	(54,822)
6459	Principal - 2009 Refunding	720,000		215,000	215,000		
6460	Principal - 2005 Bond	570,000		595,000	595,000		

Debt Service 610

Object Code	Description	FY2019		FY2020		FY2021		Variance %	
		Actual	Forecast	Original Budget	Budget	Inc / (Dec)	Inc / (Dec)		
6461	Fiscal Agent Fees	7,075		7,500	7,500				
6462	Principal-2011 Series DA	80,000		85,000	85,000				
6463	Principal - 2013 Series DA	95,000		100,000	100,000				
6464	Principal - 2009 Series DA	75,000		80,000	80,000				
6465	Principal-2011 Refunding	175,000		175,000	175,000				
6466	Interest - 2009 Refunding	45,798		28,588	4,300			-85%	(24,288)
6470	Principal - 2010 Refunding	1,215,000		1,270,000	1,270,000				
6471	Interest - 2010 Refunding	346,925		304,400	25,400			-92%	(279,000)
6472	Interest - 2011 Series DA	89,250		85,850	3,400			-96%	(82,450)
6473	Interest - 2011 Refunding	78,528		71,808	3,360			-95%	(68,448)
6474	Interest - 2009 Series DA	8,138		4,200	2,100			-50%	(2,100)
6476	Interest - 2005 Issue	34,950		17,850	8,925			-50%	(8,925)
6478	Interest - 2013 Series DA	136,545		134,170	67,085			-50%	(67,085)
	Interfund Transfers (6482)			-	-				
6484	Principal-2012 Refunding	40,000		45,000	45,000				
6485	Principal-2013 Refunding	15,000		15,000	15,000				
6486	Interest-2013 Refunding	198,075		197,775	98,888			-50%	(98,887)
6487	Interest-2012 Refunding	224,250		223,050	10,575			-95%	(212,475)
6490	Bond Costs	25,445		-	-				
6491	Bond Discount Costs	51,135		-	-				
6492	Bond Issue Cost Advisory Fees	68,129		-	-				
6493	Bond Issue Cost Counsel Fees	69,050		-	-				
6494	Bond Issue Cost Misc	4,965		-	-				
6495	Pymt to Escrow Agent	6,855,598		-	-				
	Total Other Expenses	11,665,363		4,097,297	3,256,611			-21%	(840,686)
	TOTAL EXPENSES	11,730,995		4,165,297	3,324,611			-20%	(840,686)

Debt Service 610

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Variance % Inc / (Dec)	Variance \$ Inc / (Dec)
	Intrafund - Transfer From			-			
	Intrafund - Transfer To			-			
	Interfund - Transfer From			-			
	Interfund - Transfer To			-	604,471		
	Reserve - Transfer From			174,470	-		
	Reserve - Transfer To			-			

REVENUE IN EXCESS OF EXPENSES (720,818) (0) - 0

Capital Fund 620

Object Code	Description	FY2019 Actual	FY2020 Forecast	FY2020 Original Budget	FY2021 Budget	Variance % Inc / (Dec)	Variance \$ Inc / (Dec)
4202	CRF - Water	43,995		2,095	2,200	5.0%	105
4204	CRF - WW	37,884		1,804	1,800	-0.2%	(4)
4405	Interest Income	67,795		40,000	20,000	-50.0%	(20,000)
TOTAL REVENUE		149,674		43,899	24,000	-45%	(19,899)
EXPENSES							
Total Payroll		-		-	-		
Total Benefits		-		-	-		
Total Travel		-		-	-		
5901	Total Capital	60,678		-	1,927,650		1,927,650
6065	Depository Contract	43					
Total Contractual		43		-	-		
Total Supplies		-		-	-		
Total Other Expenses		-		-	-		
TOTAL EXPENSES		60,720		-	1,927,650		1,927,650
Intrafund - Transfer From				-	-		
Intrafund - Transfer To				-	-		
Interfund - Transfer From				-	-		
Interfund - Transfer To				-	-		
Reserve - Transfer From				-	-		
Reserve - Transfer To				-	-		
REVENUE IN EXCESS OF EXPENSES		88,954		43,899	(1,903,650)		(1,947,549)