



# **FY 2014 Budget**



**Shirley McDonald Pond - 2013**

# Budget Contents

---

<b>District Leadership .....</b>	<b>3</b>
<b>Board of Directors' Message.....</b>	<b>4</b>
<b>Budget Summary and Overview.....</b>	<b>5</b>
<b>Tax Rate Information .....</b>	<b>11</b>
<b>Water &amp; Wastewater Rates .....</b>	<b>15</b>
<b>Budgeted Positions .....</b>	<b>17</b>
<b>General Fund Summary.....</b>	<b>19</b>
<b>Debt Service Fund Summary.....</b>	<b>33</b>
<b>Capital Fund Summary.....</b>	<b>39</b>
<b>Administration Cost Centers Budgets .....</b>	<b>43</b>
<b>Services Cost Centers Budgets .....</b>	<b>47</b>
<b>Recreation Cost Centers Budgets.....</b>	<b>52</b>
<b>Maintenance Cost Centers Budgets .....</b>	<b>56</b>
<b>Debt Service Cost Center Budget.....</b>	<b>59</b>
<b>Capital Cost Center Budget.....</b>	<b>60</b>



Brushy Creek Municipal Utility District Annual Budget  
For the Fiscal Year  
October 1, 2013 to September 30, 2014

***DISTRICT LEADERSHIP***

REBECCA B. TULLOS

Place 1 Director

RUSS SHERMER

Place 2 Director

JEFFREY D. GOLDSTEIN

Place 3 Director

DONNA B. PARKER

Place 4 Director

SHEAN R. DALTON

Place 5 Director

***Staff***

MIKE PETTER

General Manager

MARGIE ANTHES

Executive Assistant

DAVID GAINES

Chief Administrative Officer

# Board of Directors' Message

---

The Board of Directors of Brushy Creek Municipal Utility District is pleased to present the approved Budget for Fiscal Year 2013-2014. Input from the District's various committees, the Parks Master Plan, and long range financial forecasts guided the Board's decisions in the preparation of the FY2014 Budget. The annual budget allows the Board to make decisions in a strategic and fiscally responsible manner. The Board approves goals for the Fiscal Year at the beginning of the budget process that support the District's mission to maintain and promote the high quality of life in the Brushy Creek Community by providing the best level of water and wastewater, parks and recreation and other services in the most cost effective manner with consideration of the financial impact on District assets and property values, as well as its goal to improve public safety and the senses of security our residents feel living in Brushy Creek. These goals are measureable and allow for strategic decision making throughout budget development. Each project and priority reflected in the budget is directly linked to the goals developed by the Board.

In 2011, the Board approved the District's Ten Year Parks and Open Spaces Master Plan. The Master Plan was created to assist the Board reach its goal to continue to improve and have a positive impact on the quality of life for residents by providing the best possible parks and trails systems while enhancing the overall appearance of the District. In FY2013 the District was able to complete some of the improvements outlined in the Master Plan including refurbishing the basketball court at Cat Hollow Park, the tennis courts at Cat Hollow and Creekside Parks, replacement of the playscape at Racine Woods Park, and new benches, waste cans, and drinking fountains along the trails. The improvements to Shirley McDonald Park and Pond were started in January 2013. The FY2014 budget includes funding for continued improvements outlined in the Master Plan, enclosing the Community Center pavilion, installing a new basketball court at Highland Horizon Park, and upgrading parking at Pepper Rock Park. The Board has also included funding for security lighting. The Board has prioritized the safety of our residents by planning for the installation of strategically placed lighting at District Parks.

The District continues to remain aggressive in water leak repair and leak detection. In FY2013, the District purchased equipment to detect and repair leaks in the District's water lines. A plan has been established in FY2014 to continue utilizing this equipment to reduce the amount of unaccounted for water. Additionally, the FY2014 budget enforces the Board's commitment to improving the utility infrastructure with the purchase of new utilities equipment, significant funding for water line replacements, a membrane filter expansion study, and funding for a new ground well. The FY2014 budget reflects the necessity of a reliable, efficient water and wastewater system in the District.

The FY2014 budget includes funding for the completion of two of the District's major projects. The improvements at Shirley McDonald Park will be completed in the first quarter of FY2014, and will see the pond dam reinforced, the pond bottom dredged, a ground water meter well added to maintain the level of the pond, and aesthetic improvements to increase the pond's value to the Community. The FY2014 budget also includes funding for the replacement of all water meters in the District with automated read meters. This upgrade has been a priority of the Board, and will be a great asset to the District moving forward. The replacement of all meters to the more efficient and effective automated read meters will be completed in the first quarter of FY2014.



# Budget Summary and Overview

---

## **Brushy Creek Municipal Utility District Fiscal Year 2014 Budget Overview**

### **Fiscal Year 2014 Goals**

On June 27, 2013 the Board adopted the following goals to guide the preparation of the FY 2014 budget.

#### **1. Enhance the overall appearance of the District by focusing on the following objectives:**

- a) Devote 5% of budgeted water revenues each year in new capital projects related to parks and recreation
- b) Identify improvements to the District in a cost effective manner
- c) Budget and complete Parks Master Plan projects in FY14 budget
- d) Identify Parks Master Plan projects for the FY15 budget

#### Measurements:

All budgeted projects are completed in the fiscal year  
Projects included in the approved FY15 budget

#### **2. Maintain and/or enhance the quality of life for all residents within the District:**

- a) Fund projects that improve the quality of life and also provide the tax payers a return on their investments within the BCMUD
  - These projects shall focus on items that maintain or advance the overall quality of the District owned property that grossly affects the overall value of the resident's home
  - These projects include but are not limited to safety, recreational enhancements and community-building events
- b) Develop an action plan for out-of-District services and rates
- c) Completion of project plan for the next phase of the Community Center expansion.
- d) Further reduce water loss
- e) Maintain Superior Water Status

#### Measurements:

Annual appraisal of property within the District  
Action plan for out-of-District services and rates is approved by advisory Committee and Board and presented to residents and customers  
Completion of project plan for next phase of Community Center expansion  
Water accountability report reflects annual water loss to be less than 10%, all manual read meters have been replaced and water line identified for replacement  
No preventable sanitary sewer overflows for storm water.

**3. Improve Public Safety and the sense of security our residents feel living in Brushy Creek.**

- a) Establish programs that protect the District's assets while promoting a safe environment for all of our residents

Measurements:

Gather resident input about sense of safety (360 Evaluation)

Significant increase in solved crimes

Continued implementation of the MOU with Williamson County Sheriff Department

Completion of Customer Satisfaction Survey

**4. Complete Long Range Operational Plan**

- a) Determine and document the level of services provided to the residents

Measurement:

Completion of Customer Satisfaction Survey

Documentation of Level of Services

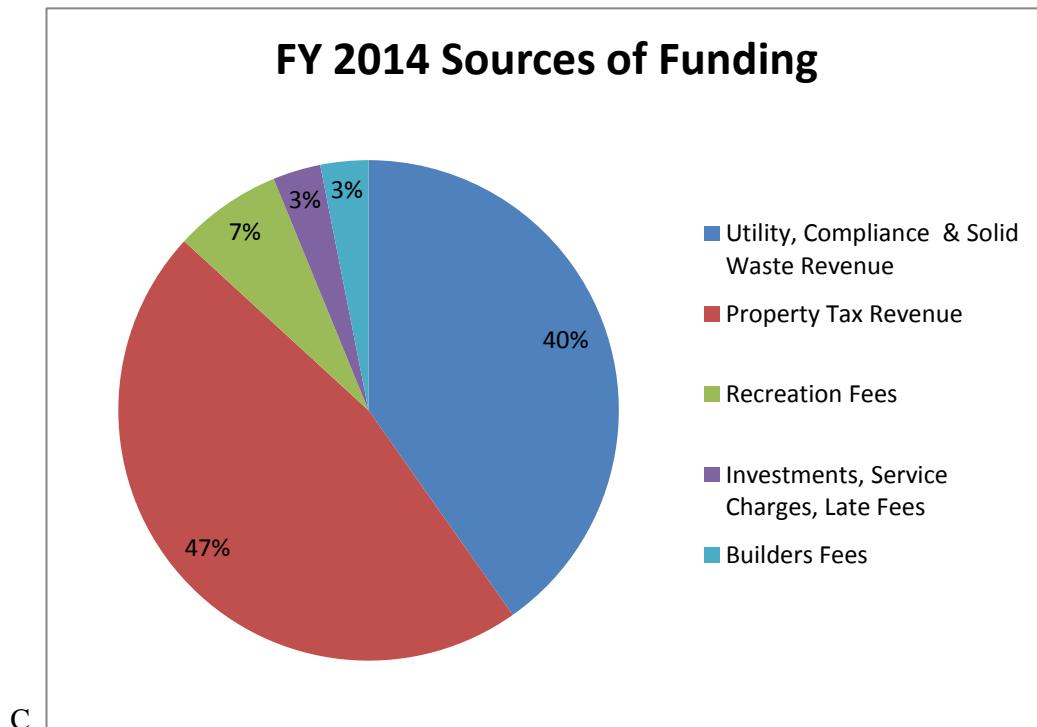
**5. Prepare a budget based on detailed costs of operations and maintenance with consideration of the financial impact on District assets and property values**

- a) Establish a detailed operating budget for each department that complies with the District's 5 year financial plan annually
- b) Fund an annual replacement program for the District's assets

## Funding Overview

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

Brushy Creek Sources of Funding	FY 2014	% change	FY2013	% change	FY2012	% change	FY2011	% change	FY2010
Utility, Compliance & Solid Waste Revenue	\$6,118,722	2.00%	\$5,998,542	7.86%	\$5,561,383	1.21%	\$5,494,651	0.21%	\$5,483,286
Property Tax Revenue	\$7,087,458	8.58%	\$6,527,656	2.97%	\$6,339,349	5.73%	\$5,996,065	2.37%	\$5,857,188
Recreation Fees	\$1,063,470	8.18%	\$983,011	-3.48%	\$1,018,461	4.87%	\$971,135	3.21%	\$940,917
Investments, Service Charges, Late Fees	\$470,436	-1.47%	\$477,444	22.86%	\$388,600	2.64%	\$378,600	-6.07%	\$403,060
Builders Fees	\$471,228	0.50%	\$468,862	12.20%	\$417,871	0.11%	\$417,414	0.47%	\$415,463
Bond revenue, Reserve Transfers, Etc			\$0		\$0	-100.00%	\$95,000		\$0
<b>Total</b>	<b>\$15,211,314</b>	<b>5.23%</b>	<b>\$14,455,515</b>	<b>5.32%</b>	<b>\$13,725,664</b>	<b>3.53%</b>	<b>\$13,257,865</b>	<b>1.21%</b>	<b>\$13,099,914</b>



## How the Funding is Allocated

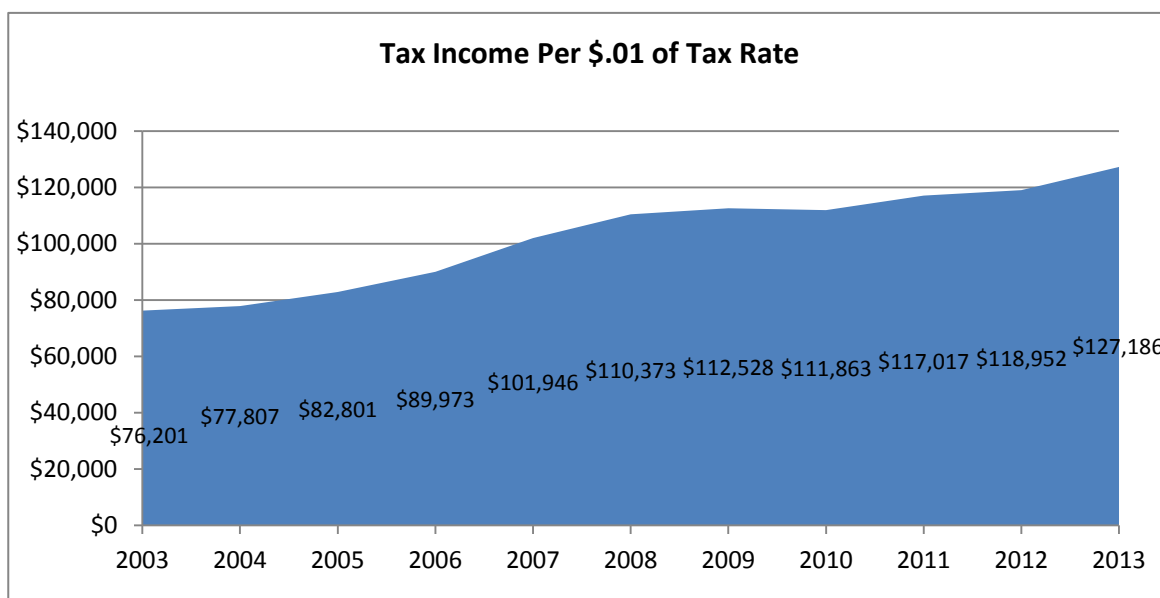
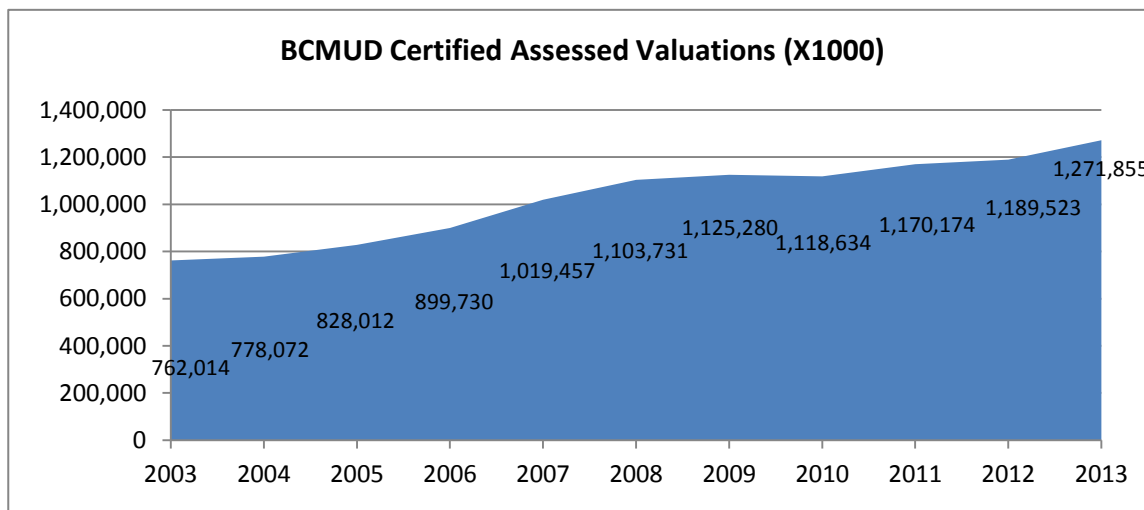
This District's funding plan allocates revenues to expense categories in the following way:

- Property Tax Revenue
  - \$0.25 of the tax rate pays for Administrative and Maintenance expenses
  - \$0.25 of the tax rate pays for District debt service obligations
- Utility Compliance and Solid Waste Revenue
  - Funds Water, Waste Water, Water Treatment Facility, Regulatory Compliance and Solid Waste operating expenses
  - Funds \$120 per utility connection for Recreation expenses - \$628,920
  - Funds Administrative overhead expenses at 10% of all non-Water revenue - \$296,662
- Recreation Fees
  - Fund Community Center, Aquatics and Parks programming expenses
  - Funds Administrative overhead expenses at 10% of revenue - \$106,547
- Investments, Service Charges and Late Fees
  - Fund Administrative expenses
  - Fund Parks Maintenance expenses
  - Fund annual debt service payments
  - Fund impact fee reserves
- Builder Fees
  - Fund park fees fund balance
  - Fund annual debt service for long-term water projects
  - Fund regional waste water capital charges



As the District continues to grow its overall assessed valuation continues to increase as well. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. Last year, the District made a shift in the tax rate to move \$0.05 per \$100 valuation from the debt service tax rate to the operations and maintenance tax rate. The District can maintain the FY2013 rates due to the District's valuations increasing, a significant balance in the debt service reserves and the debt service obligations decreasing over time. The increased operations and maintenance revenue is 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 following charts show the District's growth in assessed valuation and in taxes generated from that valuation.



## **Tax Rates**

<u>District</u>	<u>Tax Year 2013</u>	<u>Tax Year 2014</u>
Operation	\$.25 per \$100 AV	\$.25 per \$100 AV
Debt Service	<u>\$.25</u> per \$100 AV	<u>\$.25</u> per \$100 AV
TOTAL	\$.50	\$.50

<u>Defined Area</u>	<u>Tax Year 2013</u>	<u>Tax Year 2014</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	<u>\$.36</u> per \$100 AV	<u>\$.36</u> per \$100 AV
TOTAL	\$.36	\$.36

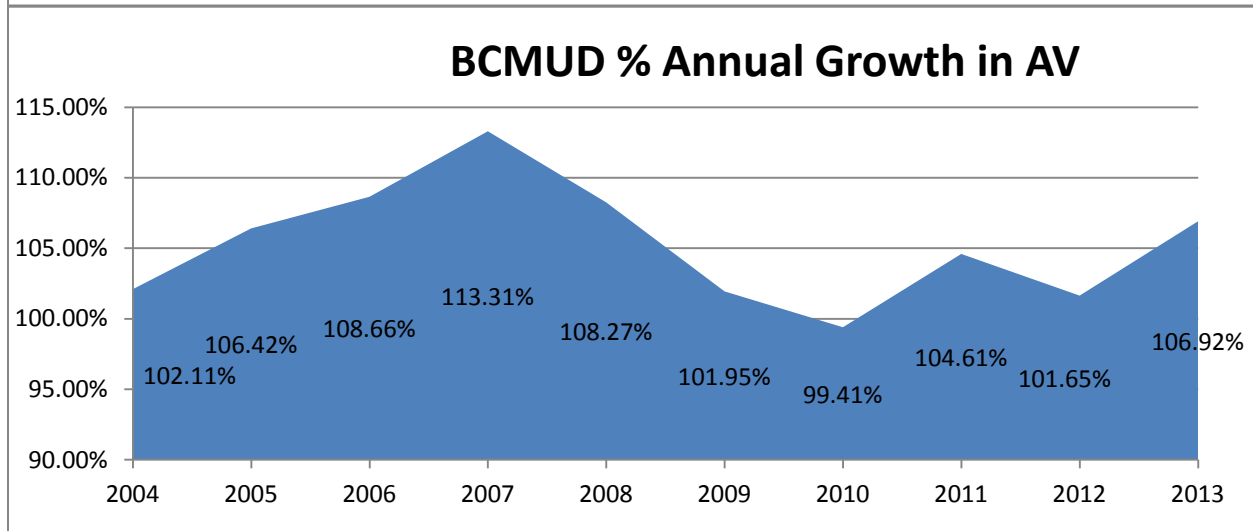
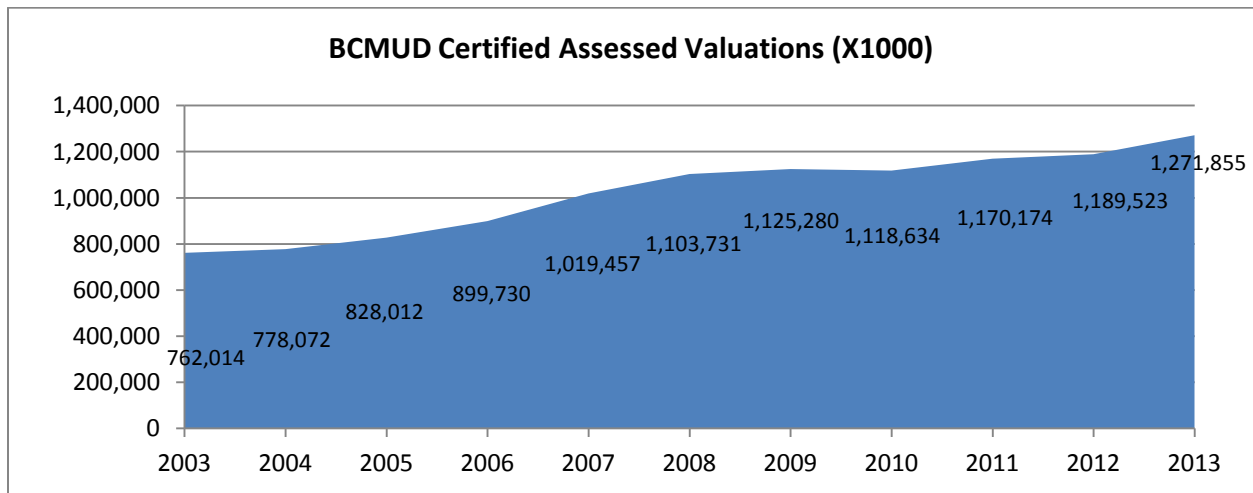


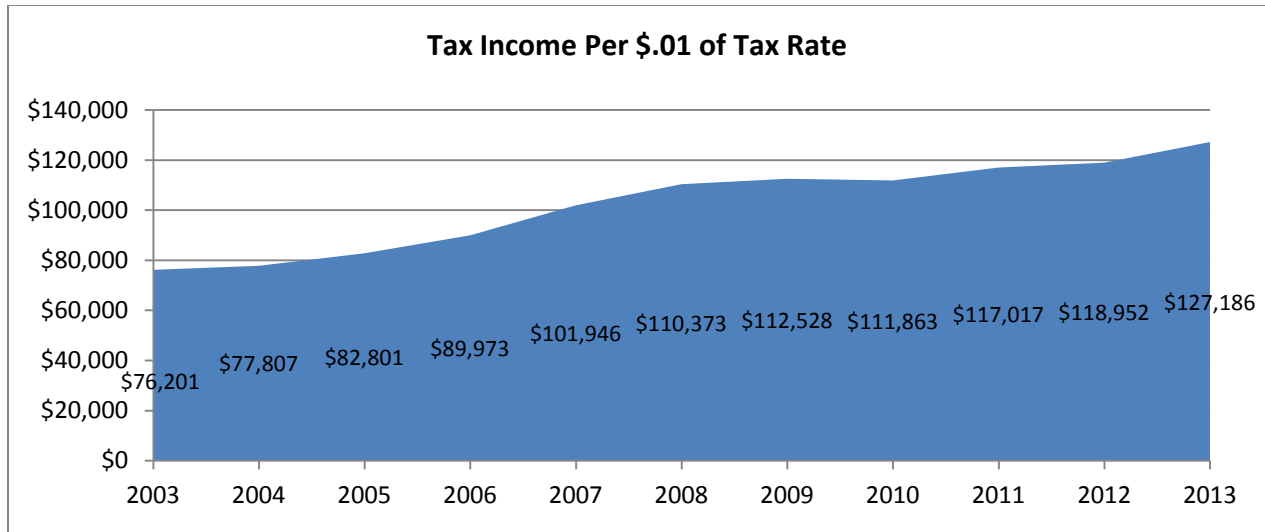
# Tax Rate Information

## Assessed Values and Property Taxes

As the District continues to grow its overall assessed valuation continues to increase as well. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. Last year, the District made a shift in the tax rate to move \$0.05 per \$100 valuation from the debt service tax rate to the operations and maintenance tax rate. The District can maintain the FY2013 rates due to the District's valuations increasing, a significant balance in the debt service reserves and the debt service obligations decreasing over time. The increased operations and maintenance revenue is 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 following charts show the District's growth in assessed valuation and in taxes generated from that valuation.



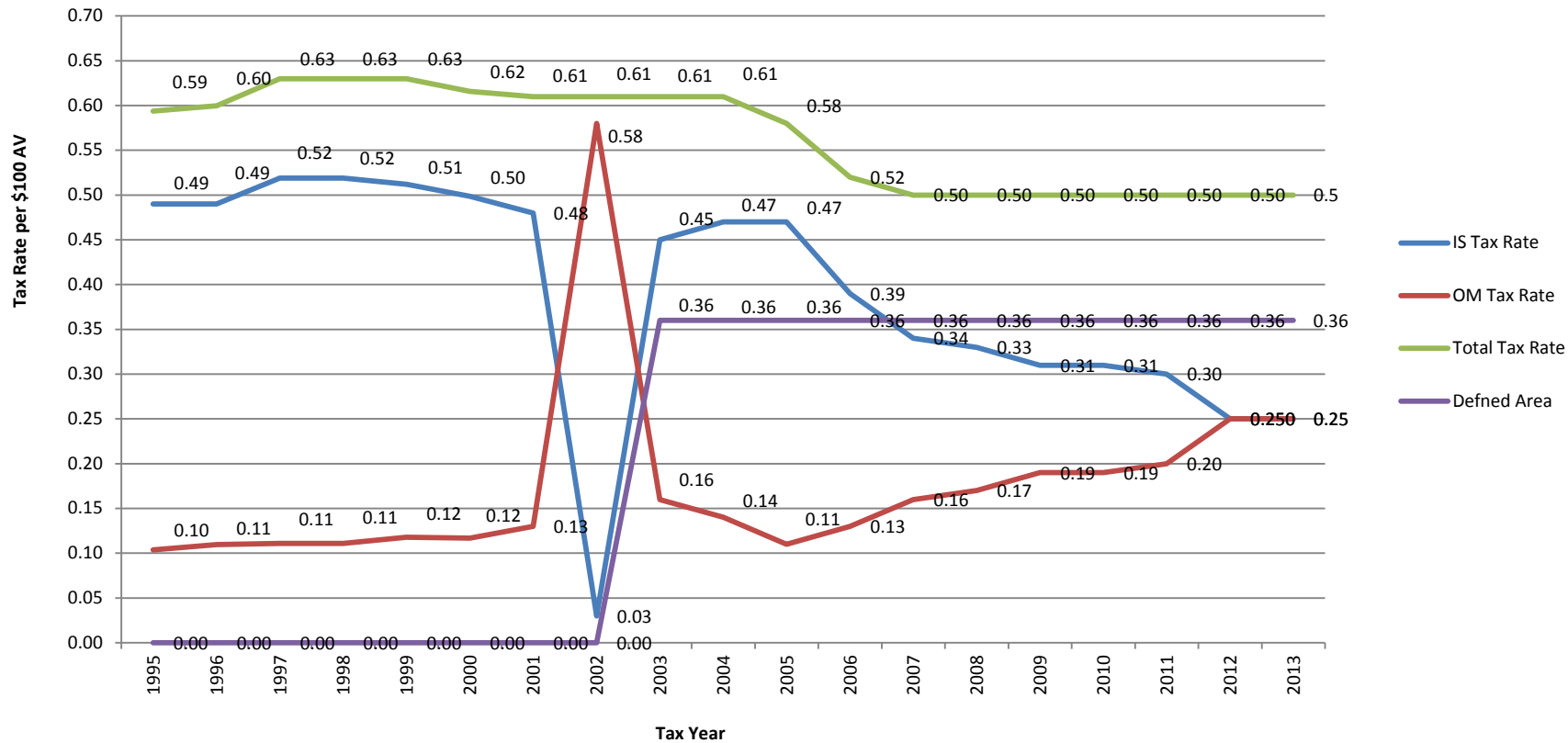


## Tax Rates

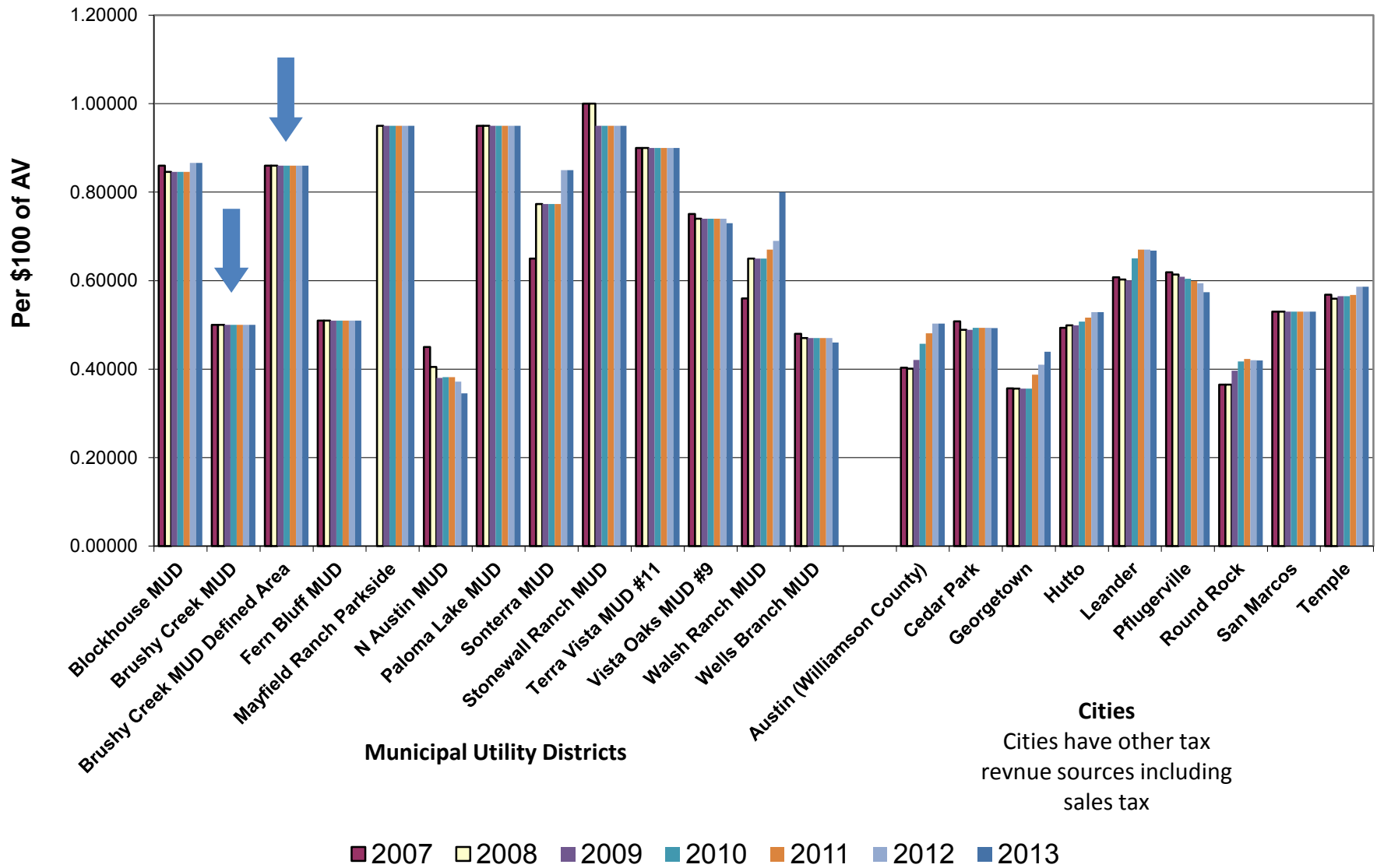
<u>District</u>	<u>Tax Year 2013</u>	<u>Tax Year 2014</u>
Operation	\$.25 per \$100 AV	\$.25 per \$100 AV
Debt Service	<u>\$.25</u> per \$100 AV	<u>\$.25</u> per \$100 AV
TOTAL	\$.50	\$.50

<u>Defined Area</u>	<u>Tax Year 2013</u>	<u>Tax Year 2014</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	<u>\$.36</u> per \$100 AV	<u>\$.36</u> per \$100 AV
TOTAL	\$.36	\$.36

### Brushy Creek MUD Tax History



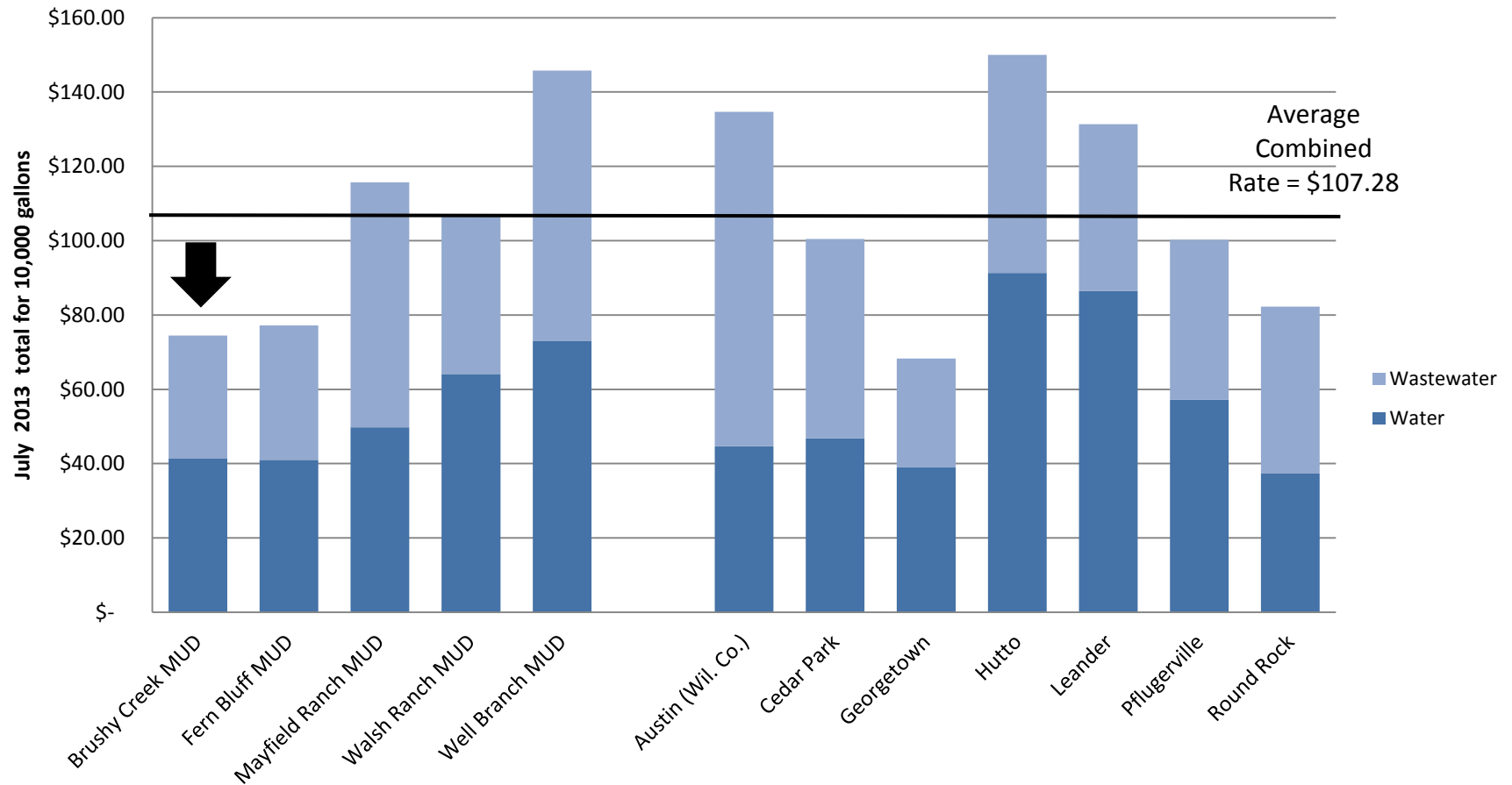
## Comparison of Local Tax Rates





# Water & Wastewater Rates

## Comparison of Local Utility Rates



## Water and Wastewater Rates

### Water Rates

#### *In-District*

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

State Assessment                      ½ %

#### *Out-of-District*

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

State Assessment                      ½ %

### Wastewater Rates

#### *In-District*

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

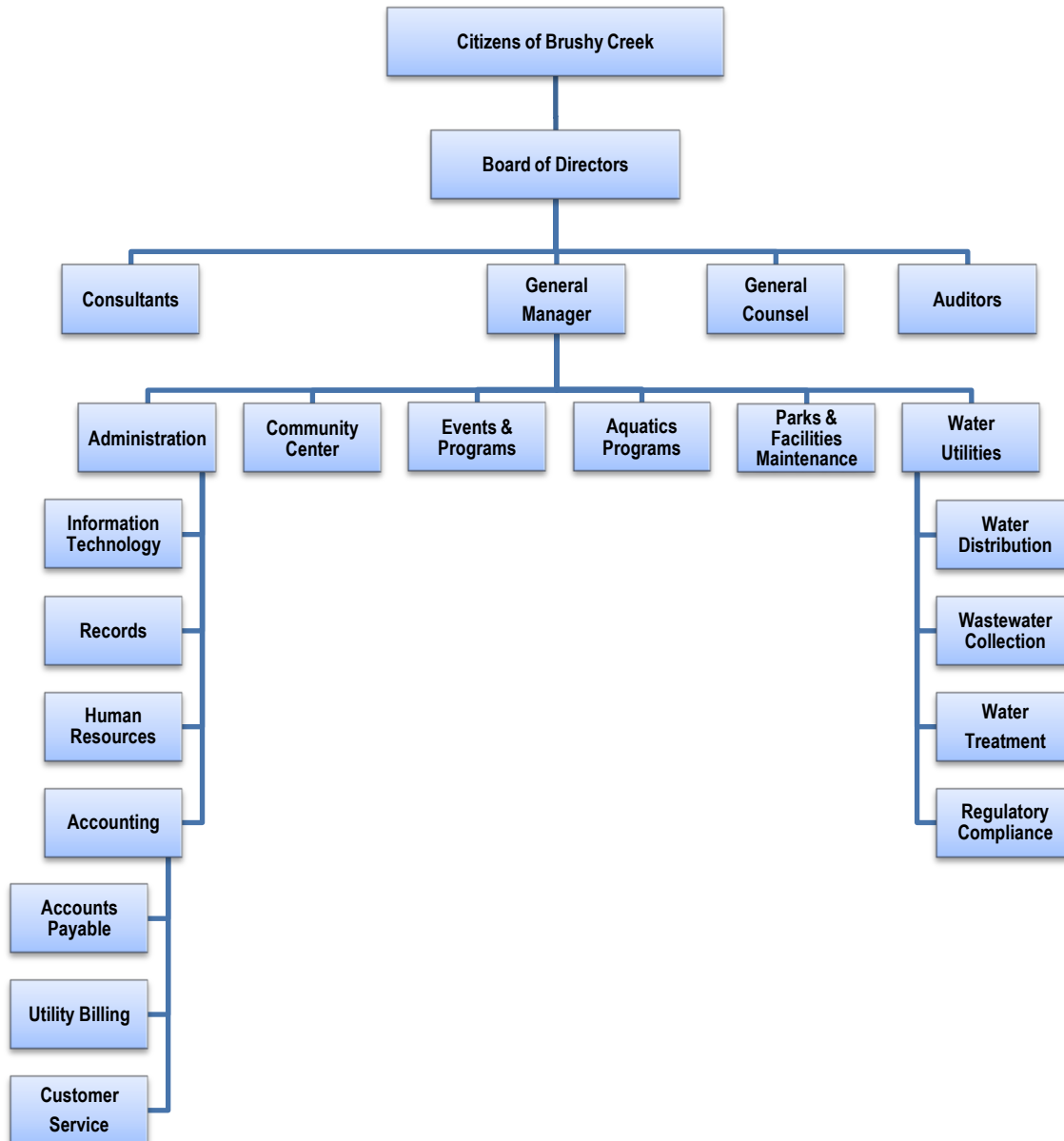
*A District homeowner using 10,000 gallons of water per month will pay for Water and Wastewater Service:*

*Winter            \$68.00*

*Summer         \$74.50*

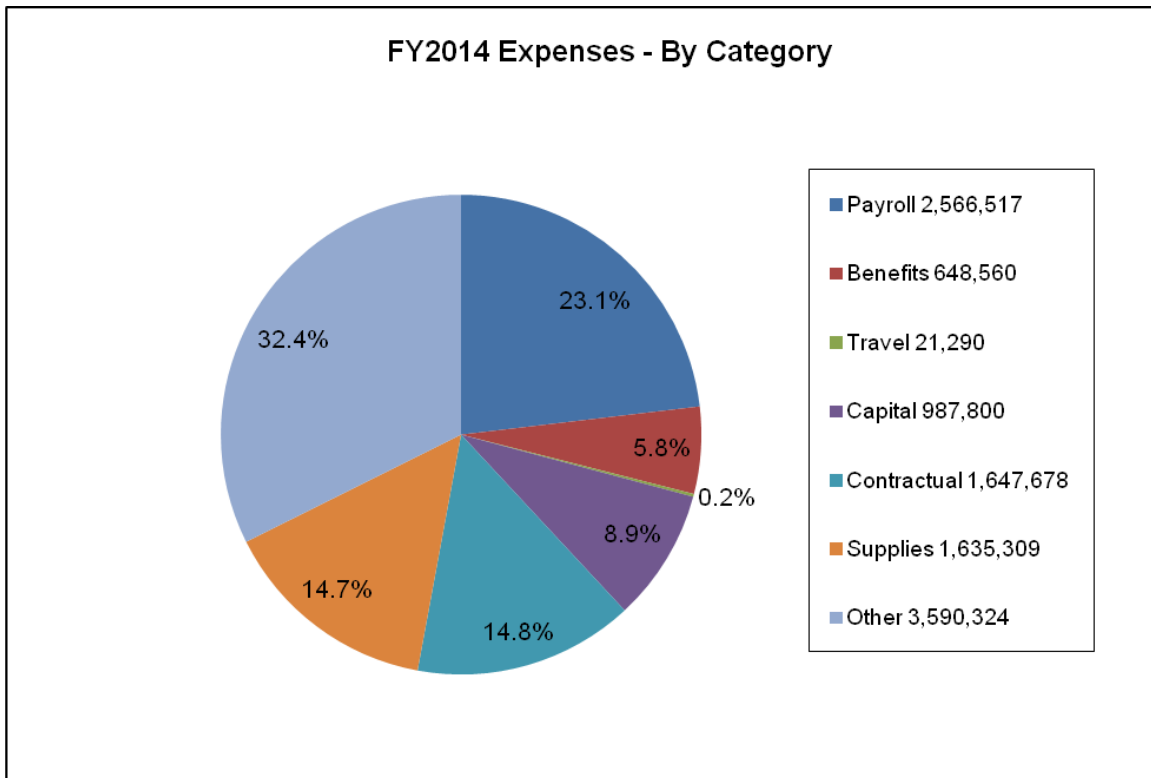
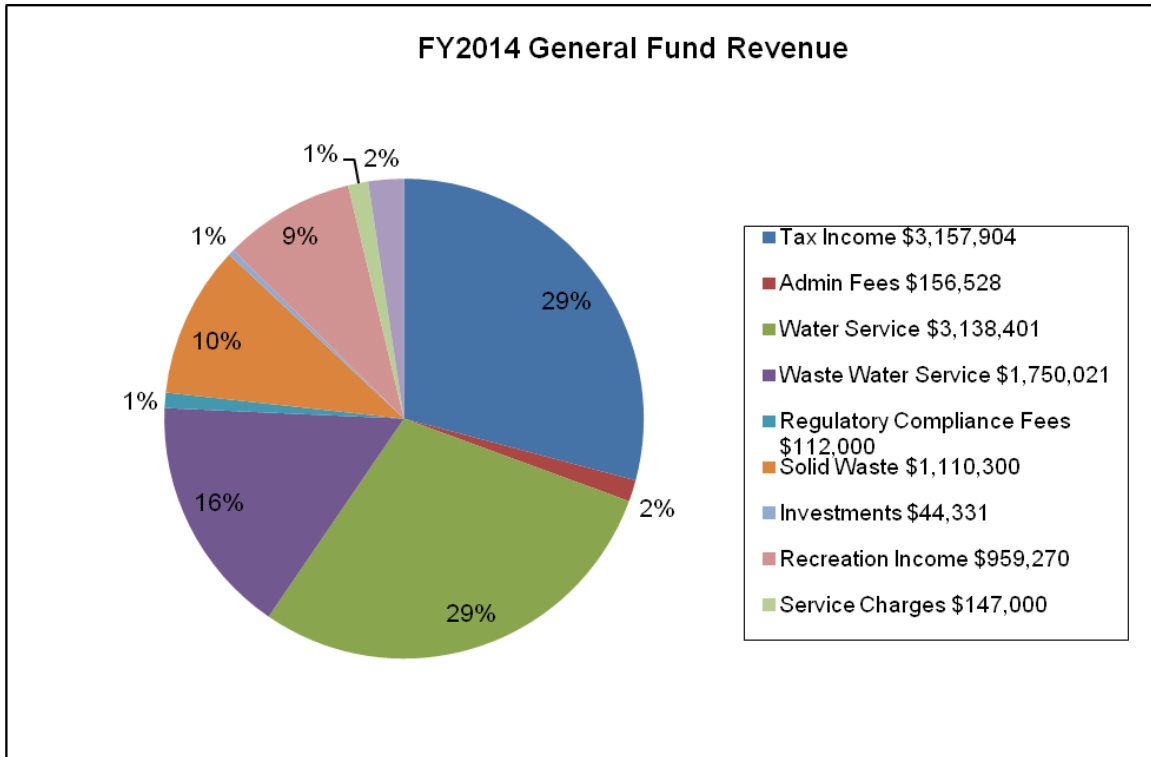


# Budgeted Positions



BUDGETED POSITIONS				
EMPLOYEE	FY2013		FY2014	
	Numbers	FTE	Numbers	FTE
<b>Administration</b>				
General Manager	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00
Chief Administrative Officer	1	1.00	1	1.00
Records Specialist	1	0.50	1	0.50
IT Specialist	1	1.00	1	1.00
Administrative Assistant	0	0.00	0	0.00
Administrative Services Specialist	1	1.00	1	1.00
Accounting Team Lead	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
Customer Service Representative	3	2.50	3	2.50
Customer Service Team Lead	1	1.00	1	1.00
<b>Maintenance</b>				
Parks & Facilities Maint. Coordinator	1	1.00	1	1.00
Operator II Parks	1	1.00	1	1.00
Operator I Parks	5	5.00	5	5.00
Facility Maintenance Specialist	1	1.00	1	1.00
<b>Recreation</b>				
Aquatics Coordinator	1	1.00	1	1.00
Head Lifeguards	5 S	2.32	5 S	2.32
Lifeguards	60 S	7.63	60 S	6.95
Head Swim Instructor	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00
Sports & Fitness Lead	1	1.00	1	1.00
Fitness Specialist	1	1.00	1	1.00
Recreation Assistant	6	3.25	6	3.25
Youth League Specialist	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50
Instructor Specialist	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00
Member Services Support	5	2.30	5	2.30
Child Play Attendant	2 pt	0.95	2 pt	0.95
Personal Trainer	1	0.50	1	0.50
Programs & Events Coordinator	1	1.00	1	1.00
Program Support	8 pt/s	4.00	8 pt/s	4.00
Program Support - Camp Specialist	1 pt/s	0.30	1 pt/s	0.30
Event Specialist	1	0.80	1	0.80
<b>Utilities</b>				
Utility System Coordinator	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00
Utility Systems Team Lead	1	1.00	1	1.00
Utility Systems Operator	5	5.00	5	5.00
Regulatory Compliance Specialist	0	0.00	0	0.00
Maintenance & Compliance Supervisor	0	0.00	1	1.00
Maintenance & Compliance Specialist	1	1.00	0	0.00
Water Facility Lead	1	1.00	1	1.00
Utility Systems Operator @ WTF	3	3.00	3	3.00
FTE - Full Time Equivalent PT - Part Time S- Seasonal				
Denotes change in FTE status since last FTE list was approved				

# General Fund Summary



# General Fund Summary

---

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

In February 2009, the Board approved the funding plan for each of these cost centers. Staff has been able to present a budget that reflects the funding strategy with no overall rate increases. The General Fund expenses for FY2014 represents a 2% increase over FY2013 budgeted expenses. Revenue is budgeted to increase 4%.

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

The FY2014 budget includes a significant number of projects and capital purchases related to these studies. The District will be activating an additional ground well to increase our supply of raw water. We will be starting a water line replacement plan for our oldest infrastructure and making repairs to waste water lines. We will be increasing the treatment capacity at the water facility to accommodate growth. We are continuing the repair, replacement and new capital for the parks and trails from the Master Plan and analyzing the cost and opportunities associated with a possible expansion of the Community Center.

Additionally, the FY2014 budget includes funding to complete projects initiated in the FY13 budget. At the conclusion of FY2013 the balances of these projects will be moved to reserved, and the projects will continue with funds appropriated in the FY2014 budget.

There are several significant impacts to the FY2014 Budget.

## Major Projects and Capital Items

### Software and Technology

- \$50,000 for new Record Management Software.
- \$23,000 in upgrades to Utility Billing Software.

### Utilities

- \$10,000 for a new Hydraulic Pipe Cutter.
- \$15,000 to replace the Diesel Fuel Tank at the Water Treatment Facility.
- \$10,000 for a new SCADA Panel at the Liberty Walk Lift Station.
- \$25,000 for a 6" Pump for emergency pump-around.
- \$10,000 for a Tandem Trailer.
- \$325,000 for water line replacements
- \$60,000 for membrane filter expansion study
- \$175,000 for new AMR meter replacements
- \$160,000 for a new ground well

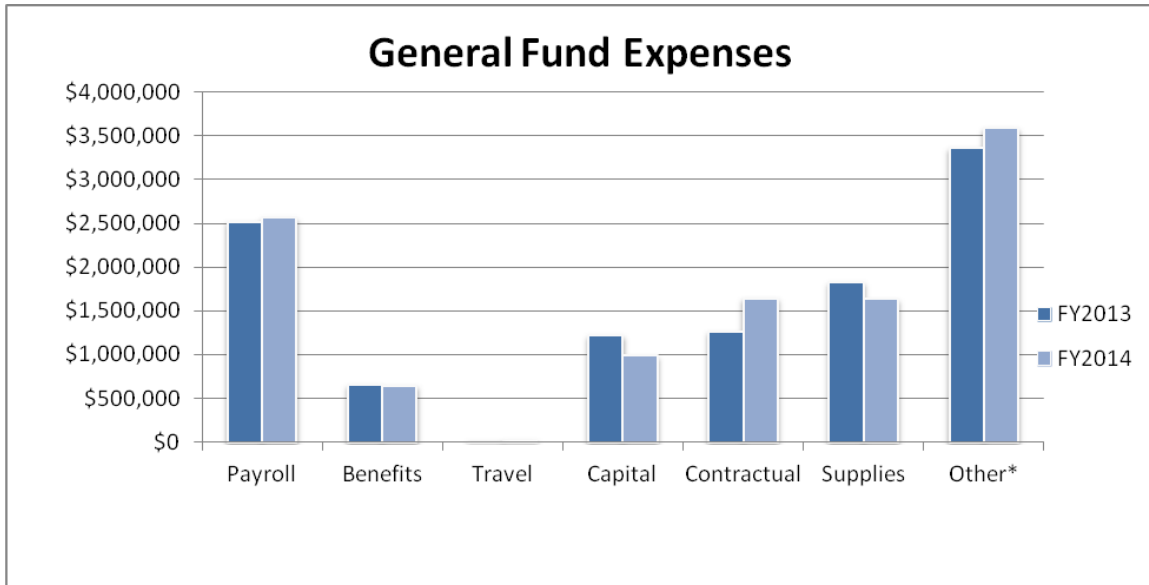
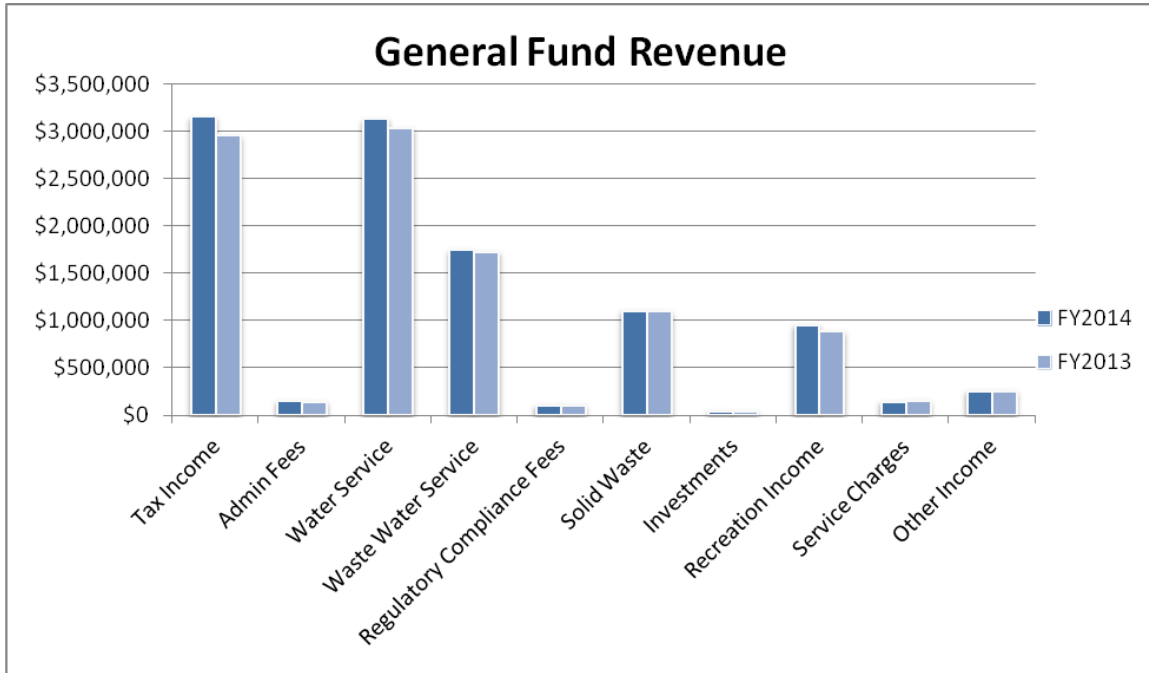
### Parks Master Plan

- \$34,000 for the Community Center Pavilion Enclosure.
- \$25,000 for Creekside Park Shade Cover.
- \$30,000 for Creekside Fencing.
- \$160,000 to upgrade Pepper Rock Park Parking.
- \$10,000 for the Great Oaks at Neenah barricade.
- \$30,000 for a new Basketball Court at Highland Horizon Park.
- \$349,260 in Board Contingency for purchase of Park Security Lighting and other Board priorities.

Additionally, uncompleted projects originally funded in FY2013 have been included in the FY2014 budget for completion. They include:

- \$40,000 for District Signs.
- \$300,000 for completion of Shirley McDonald Park.

# General Fund



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

The Regional Wastewater Contract	\$856,481
Solid Waste contractor	\$1,010,500
Utilities and Streetlights	\$593,050
Revenue Bond Payments	\$ 99,063
Board Contingency	\$349,260

## Administrative Departments

The Administrative Departments are funded by Operation and Maintenance Tax receipts, late fees and service charges, interest income and revenue from cell tower leases. Additionally, 10% of all revenue generated by other departments, excluding Water revenue, is transferred to Administration to support overhead costs.

### FY2014 Proposed Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Open Records Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2014 Budget</u>	<u>FY2013 Budget</u>
Non-Tax Revenue	0	330,951	0	0	330,951	306,302
Expenses	740,310	1,166,000	19,425	149,486	2,075,221	2,081,565
Net	(740,310)	(835,049)	(19,425)	(149,486)	(1,744,270)	(1,775,263)
Transfer of 10% Revenue from other Cost Centers					405,959	396,511
Transfer from (to) Reserves for Park Security Lighting					117,031	0
Net Surplus / (Deficit)					(1,221,280)	(1,378,752)
Required OM Tax Rate					0.097	0.124

### Executive Cost Center

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

Changes reflected in the FY2014 budget include the following;

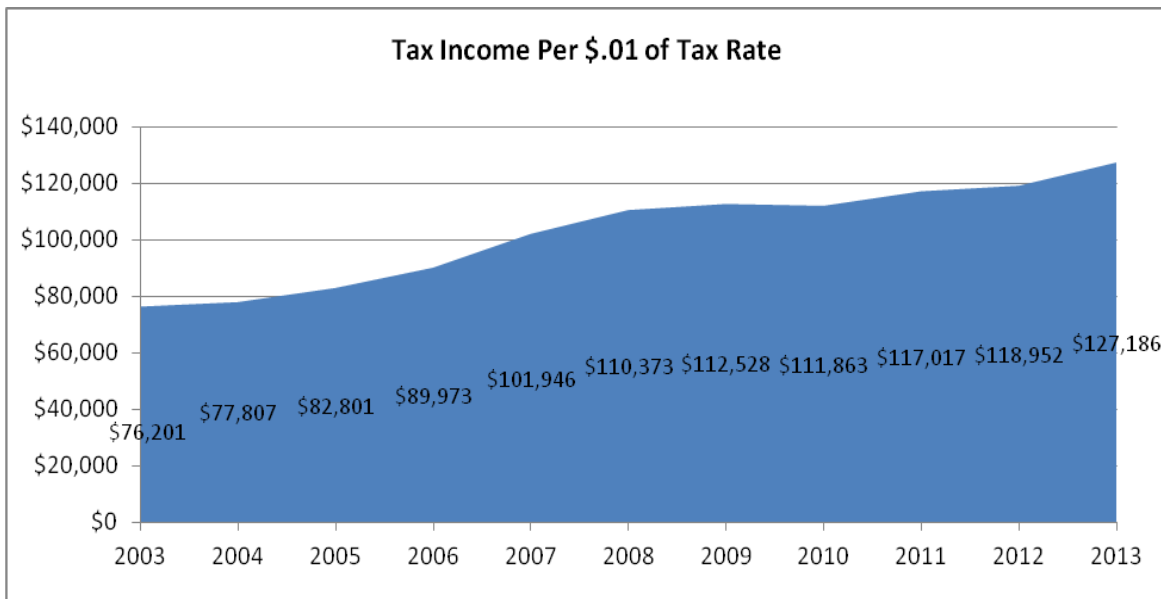
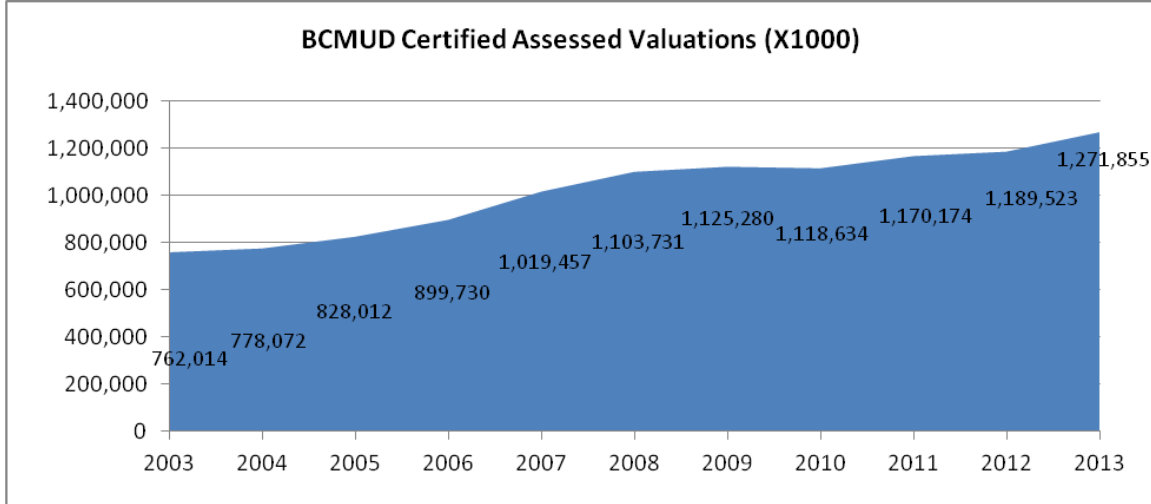
- The contingency is being funded at \$349,260.
  - 2% of revenue
  - \$125,000 is included in for Park Security Lighting.
- \$1,500 is included for an event to recognize the Shirley McDonald Park Re-Opening
- Staff is requesting a 3% pool for pay increases, although the total increase to the budget is just over 1% due to the resignation of some senior staff members.
- \$117,031 is being transferred from reserves for the Park Security Lighting Project.

### Administration Cost Center

The Administration Cost Center budget includes the costs associated with the General Manager's office, Accounting, Information Technology, and Human Resources.

Property tax revenue and interest revenue from General Fund reserve accounts are reflected here.

The District Operation and Maintenance (OM) property tax for last year was \$.25 per \$100 of Assessed value (AV). Based on this year's AV, each \$.01 of tax rate g generates \$127,186 in revenue. For the average homeowner in the District, each \$.01 of property tax rates equates to \$21.28 in taxes based on the average 2013 taxable property value of \$212,888.



In February 2009, the Board approved a funding plan in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. For FY2013, staff request budgets for Administrative cost centers that requires a \$.09739 cent OM tax rate.

Significant changes reflected in the FY2014 Budget include the following;

- The General Manager is also seeking an additional \$5,000 for bonuses to reward staff for significant accomplishments beyond their normal duties in accordance with the District's performance pay plan.
- \$6,700 in increased funding for maintenance contracts related to new software modules.



Additionally, the FY2014 Budget includes the following Capital items;

- \$50,000 for New Records Management Software
- \$8,000 for New UMS Scanning Module
- \$15,000 for New UMS Phone Module

### **Open Records Cost Center**

This cost center was created in FY2010 to track the expenses related to staff time and legal costs for open records requests.

There are no significant changes reflected in the FY2014 Budget.

### **Customer Service Cost Center**

Customer Service supports the Recreation and Utility billing customers and responds to all inquiries for information or services within the District. There are no significant changes to the FY2014 Budget.

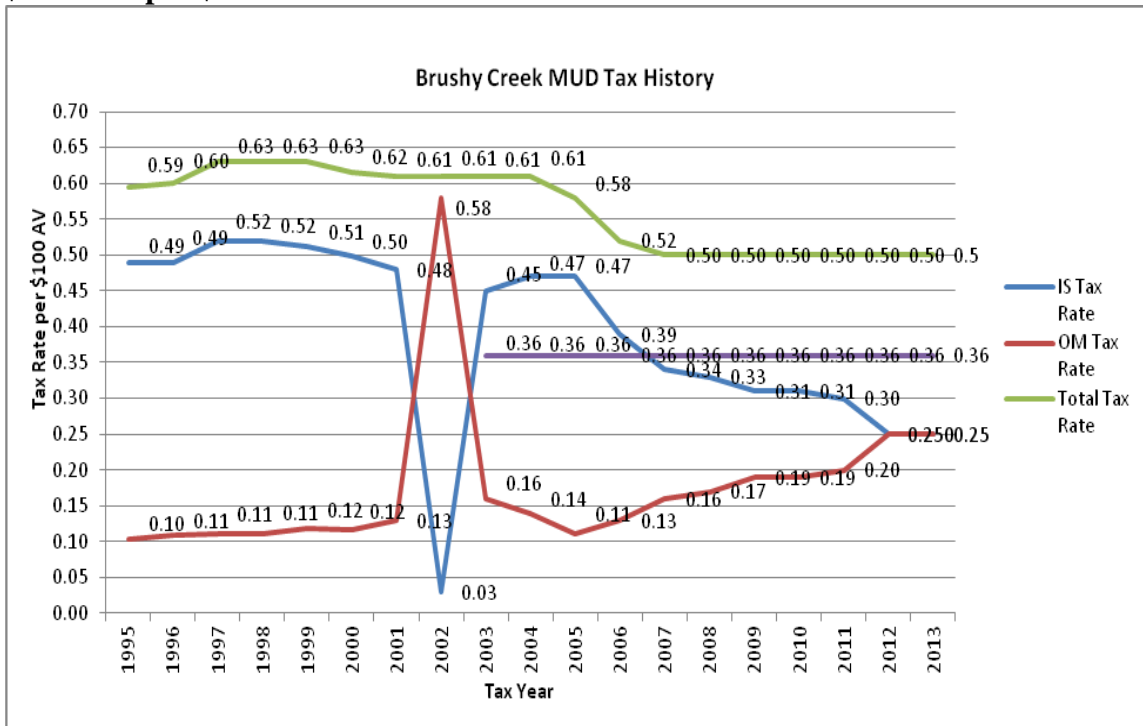
## Maintenance Departments

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

### FY2014 Proposed Budget Funding Maintenance Cost Centers

	<u>Parks Maintenance Cost Center</u>	<u>Pools Maintenance Cost Center</u>	<u>Facility Maintenance Cost Center</u>	<u>FY2014 Budget</u>	<u>FY2013 Budget</u>
Non-Tax Revenue	21,500	0	0	21,500	20,500
Expenses	1,633,902	204,033	129,437	1,967,372	1,679,487
Net	(1,612,402)	(204,033)	(129,437)	(1,945,872)	(1,658,987)
Transfer of 10% Revenue to Administration				(2,150)	(2,050)
Transfer from Surplus Reserves for Vehicle				21,000	
Net Surplus / (Deficit)				(1,927,022)	(1,661,037)
Required OM Tax Rate				0.153	0.149

**For both Administration and Maintenance funding, the required OM tax rate is \$.25 cents per \$100 of assessed value.**



## **Parks Maintenance Cost Center**

Significant improvements and maintenance is planned for the parks in FY2014. The projects and improvements are reflective of the decisions and strategy outlined in the Parks Master Plan.

- \$15,000 Cat Hollow Park benches
- \$125,000 Funding for trail wash outs
- \$10,000 furniture and equipment replacement at the Shirley McDonald Pond
- \$160,000 for Pepper Rock Park Parking to improve safety
- \$6,700 to repair the Bat Observation Deck and Community Park
- \$6,600 for Trail Markers
- \$300,000 to complete Shirley McDonald Pond

Additionally, the FY2014 Budget includes the following capital items, replacements, and repairs:

- \$40,000 for the District Sign Project
- \$10,000 for a Barricade at Great Oaks and Racine
- \$21,000 for a Parks Maintenance replacement vehicle
- \$40,000 funding a Karst Management Plan revision
- \$1,300 for Sendero Springs Pavilion repainting
- \$10,000 for Sendero Springs Playscape repairs
- \$22,000 for Cat Hollow Pool parking resurfacing
- \$4,000 for Cat Hollow Park restroom flashing

## **Pools Maintenance Cost Center**

Significant items in the Pools Maintenance budget include:

- \$10,000 for furniture replacement at Creekside and Sendero Springs Pools
- \$7,500 Sendero Springs Fence Repainting and Wind Screen Replacements

Additionally, the FY2014 Budget includes the following Capital item from the Parks Master Plan:

- \$30,000 in funding for a new fence at Creekside Pool

## **Facility Maintenance Cost Center**

Facility maintenance includes the costs to repair, clean and maintain the Community Center. Costs associated with repairing, cleaning, and maintaining other facilities such as the Water Facility, 901 Great Oaks, or the parks and pools are charged to those cost centers although they may be coordinated by the Facility Maintenance Coordinator. There are no significant changes to this budget for FY2014.

## Service Departments

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

- All utility costs,
- 10% of revenue transferred back to Administration, excluding water revenue
- 10% water revenue designated for capital items to upgrade water system,
- Funding of Recreation services at \$120 per District connection.

### FY2014 Budget Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Compliance Cost Center</u>	<u>Solid Waste Cost Center</u>	<u>FY2014 Budget</u>
Non-Tax Revenue	3,205,601	0	1,750,021	112,000	1,110,600	6,178,222
Expenses	1,082,270	1,876,413	1,368,360	105,392	1,020,840	5,453,275
Net	2,123,331	(1,876,413)	381,661	6,608	89,760	724,947
Transfer of 10% Non-Water Revenue to Administration						(297,262)
Transfer of 10% Water Revenue to Reserves						0
Transfer of \$120 per connection to Recreation						(628,920)
Transfer to Water Facility Membrane Filter Reserves						(75,000)
Transfer to Park Programs for HH Court						(28,766)
Transfer from Waste Water Impact Fee revenue and Reserves (\$180,400 from CY CRF revenue and \$15,000 from reserves for vehicle) (\$100,000 from Reserves for Well Rehab)						295,400
Net Surplus / (Deficit)						(9,601.10)

## 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 FY2014 budget reflects revenue based on current rates and average consumptions.

Changes included in the FY2014 budget include:

- \$10,000 Funding hydrant repairs and replacements
- \$10,000 for parking lot resurfacing at the 901 Great Oaks building to maintain and extend the life of the existing parking lot
- \$75,000 transfer to membrane reserves to fund future replacement and expansion modules. The District currently has \$1.2 million in reserves.
- \$325,000 funding for water line repairs
- \$15,000 to reclassify a position to Maintenance & Operations Supervisor

Additionally, the FY2014 Budget includes the following Capital item:

- \$10,000 funding for a Hydraulic Pipe Cutter

## **Waste Water Cost Center**

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

The cost of the regional waste water plant contract is funded in part by waste water impact fees collected from builders for new connections to the District's system. For FY2014, staff has budgeted a transfer of \$195,400 from impact fees from FY2014 impact fee revenue and impact fee reserves.

Significant items in the FY2014 Budget include

- \$20,000 for funding for engineer review of sewer films as required by the Edwards Aquifer rules
- \$25,000 Additional funding for filming and repair of sewer lines as required by the Edwards Aquifer rules
- \$16,000 Increased preventative maintenance funding for pulling pumps, cleaning wet wells, and degreasing lift stations

Additionally, the FY2014 Budget includes the following Capital item:

- \$10,000 for funding of SCADA Panel at Liberty Park Lift Station
- \$15,000 for a Utility bed for truck
- \$25,000 for Funding for a 6" Pump for emergency pump-around
- \$10,000 for a Tandem Trailer

## **Water Treatment Facility Cost Center**

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

Significant items in the FY2014 budget include:

- \$2,000 funding for engineering fees related to GIS mapping of raw water lines to identify above ground equipment and locates
- \$150,000 Funding for Sludge Removal from the intake ponds and recycled water ponds
- \$5,000 Meter Calibration to ensure the accuracy of the transmission and production meters.
- \$30,000 Funding for ground water storage tank removal
- \$10,000 to replace a diesel storage tank

Additionally, the FY2014 Budget includes the following Capital item:

- \$60,000 to complete Pall & Bury Study (FY13 Project Completion)
- \$160,000 to complete Well #5 Rehab (FY13 Project Completion)

## **Regulatory Compliance Cost Center**

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

Significant items included in the FY2014 budget include:

- Increased funding for pond maintenance and erosion control
- Equipment for inlet/outlet cleaning

## **Solid Waste Services Cost Center**

The District contracts with a third party vendor to provide solid waste services to the residential accounts in the District. The revenue and expenses in the FY2014 budget reflects the growing number of customers and an increasing percentage of customers recycling.

## Parks and Recreation Departments

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

The Parks and Recreation department operates in a deficit. For FY 2014 the Department funds 64% of its operating expense. The deficit is funded by revenue from the Services departments at a level equivalent to \$120 per water connections. Additionally, Utility Services is transferring \$13,766 for capital costs associated with the new basketball court at Highland Horizon.

### FY2014 Proposed Budget Funding Parks and Recreation Cost Centers

	<b>Parks Programs <u>Cost Center</u></b>	<b>Pool Programs <u>Cost Center</u></b>	<b>Community Center <u>Cost Center</u></b>	<b>Builders Park <u>Fee</u></b>	<b>FY2014 <u>Budget</u></b>	<b>FY2013 <u>Budget</u></b>
Non-Tax Revenue	60,950	183,950	820,570	81,328	1,146,798	1,063,973
Expenses	109,115	355,151	1,137,343	0	1,601,609	1,628,664
Net	(48,165)	(171,201)	(316,773)	81,328	(454,811)	(564,691)
Transfer to Park Fee Capital Reserve					(81,328)	(78,962)
Transfer of 10% Revenue to Administration					(106,547)	(98,501)
Net Surplus / (Deficit)					(642,686)	(742,154)
Other Transfers						
\$75,000 for Basketball Court and \$7,000 for Backboards from Reserves						82,000
\$30,000 from Utilities for HH Ball Court					13,766	
Funding of \$120 per connection from Utility Services					628,920	660,155
Shortfall					0	1

### Community Center Cost Center

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

The Community Center budget for FY2014 includes the following;

- \$1,600 in travel expenses for two staff to attend the National Recreation and Parks Conference in Houston
- \$13,000 for new meeting room chairs to replace the furniture that was purchased when the building opened in 2004
- \$5,500 for replacement lobby furniture

Additionally, the FY2014 Budget includes the following Capital item:

- \$33,000 for the Community Center Pavilion Enclosure

## Park Programs Cost Center

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

The Park Programs budget for FY2014 includes:

- Increased revenue projections for outdoor leagues

Additionally, the FY2014 Budget includes the following Capital item:

- \$30,000 for a new Basketball Court at Highland Horizon

## Pool Programs Cost Center

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

The Pool Programs budget for FY2014 includes the following Capital item:

- \$25,000 for a shade cover at Creekside Pool Enclosure

<b>FY2014 Budget</b>								<b>Parks</b>
Funding Parks and Recreation (exclusive of Capital)								
<b>RECREATIONAL ACTIVITIES</b>								
	<b>Community Center</b>	<b>Facility Mntnc</b>	<b>Parks Programs</b>	<b>Pool Programs</b>	<b>Pool Maintenance</b>	<b>Total</b>		<b>Parks Maintenance</b>
<b>Revenue</b>	820,570	0	60,950	183,950	0	1,065,470		21,500
<b>Expenses</b>	1,103,343	129,437	79,115	330,151	204,033	1,846,079	<b>Revenue as % of Expense</b>	1,089,602
<b>Net</b>	(282,773)	(129,437)	(18,165)	(146,201)	(204,033)	(780,609)	57.72%	(1,068,102)
<b>% of Gross Services</b>	-4.58%	-2.10%	-0.29%	-2.37%	-3.30%	-12.63%		-17.29%

## Builders Park Fee (BPF)

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

The FY2014 budget is based on the sale of 100 LUEs. Funds collected are being transferred to the Park Fee fund balance.





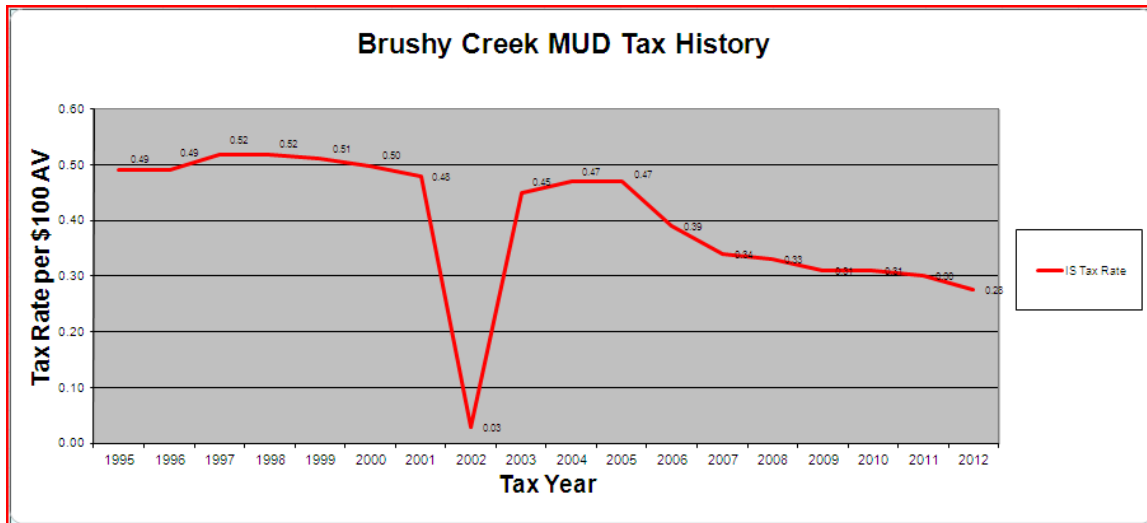
# Debt Service Fund Summary

## The FY2013 Debt Service Budget

The FY2014 Budget maintains the IS tax rate for the District at \$.25 per \$100 of AV. This will generate \$3.180 million in tax revenue. The District's assessed value for 2013 increased to \$1,271,855,744, nearly 7% higher than the previous year

Additional revenue includes interest revenue budgeted at an estimated .8% earnings on the fund balance (\$50,000), water impact fees (\$209,500) and \$850,032 from the Debt Service fund balance that will contribute to the FY2014 debt service and related expenses.

The amount transferred from the Fund Balance represents approximately 17% of the overall available debt service fund.



## Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$6.21 million as of 10-1-2013. All Debt Service funds are Restricted to making debt payments.

Projected Fund Balance	<b><u>\$6,210,000</u></b>
Restricted to District Debt	\$4,740,000
Restricted to Defined Area Debt	\$1,470,000
Unassigned	\$ 0

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Debt Service

Object Code	Account	FY2012 Actual	FY2013 Budget	FY2014 Proposed	% Change	\$ Change
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>			
4101	Property Tax Income	3,475,418	2,944,070	3,147,843	7%	203,773
4102	Delinquent Property Tax Income	17,377	14,720	15,061	2%	341
4103	Defined Area O&M Tax	518,024	610,076	729,854	20%	119,779
4120	Bond Revenue	0	0	0	0%	0
4405	Interest Income	27,500	47,889	50,000	4%	2,111
	<b>TOTAL REVENUE</b>	<b>4,038,319</b>	<b>3,616,755</b>	<b>3,942,758</b>	<b>9%</b>	<b>326,003</b>
	<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>
	<b>Total Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>
	<b>Total Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>
5901	<b>CAPITAL</b>				<b>0%</b>	<b>0</b>
6060	Appraisal Fees	52,000	53,560	55,167		1,607
	<b>Total Contractual</b>	<b>52,000</b>	<b>53,560</b>	<b>55,167</b>	<b>3%</b>	<b>1,607</b>
	<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>
6459	Principal 2009 Refunding	500,000	1,460,000	1,530,000	5%	70,000
6460	Principal - 2005 Bond	100,000	100,000	100,000	0%	0
6461	Fiscal Agent Fees	6,000	6,000	7,000	17%	1,000
6462	Principal - 2011 Series (DA)	0	65,000	70,000	8%	5,000
6463	Principal - 2012 Refunding	0	0	170,000		170,000
6464	Principal - 2009 DA Taxable	50,000	50,000	55,000	10%	5,000
6465	Principal - 2011 Refunding (2004)	0	5,000	5,000	0%	0
6466	Interest - 2009 Refunding	325,619	310,619	244,919	-21%	(65,700)
6467	Interest - 2007 Refunding	309,600	308,663	27,125	-91%	(281,538)
6468	Principal - 2013 Bond Refunding	115,000	120,000	10,000	-92%	(110,000)
6469	Principal - 2008 Bond Defined Area	55,000	60,000	60,000	0%	0
6470	Principal - 2010 Refunding	1,820,000	985,000	1,020,000	4%	35,000
6471	Interest - 2010 Issue	562,175	525,775	506,075	-4%	(19,700)
6472	Interest - 2011 Series (DA)	89,250	107,100	104,338	-3%	(2,762)
6473	Interest - 2011 Refunding (2004)	0	79,872	79,680	0%	(192)
6474	Interest - 2009 Series (DA)	129,350	126,850	124,350	-2%	(2,500)
6475	Interest - 2012 Refunding	133,880	36,666	273,750	647%	237,084
6476	Interest - 2005 Issue	376,398	370,898	45,950	-88%	(324,948)
6477	Principal 2007 Refunding	25,000	25,000	30,000	20%	5,000
6478	Interest - 2013 Refunding			199,475		199,475
6479	Interest - 2008 Bond Defined Area	96,980	93,680	90,080	-4%	
6478	Interest - 2013 Series (DA)	0	0	110,471		
6479	Principal - 2013 Series (DA)	0	0	80,000		
	<b>Total Other Expenses</b>	<b>4,694,252</b>	<b>4,836,123</b>	<b>4,943,213</b>	<b>2%</b>	<b>107,090</b>
	<b>Total Expenses</b>	<b>4,746,252</b>	<b>4,889,683</b>	<b>4,998,380</b>	<b>2%</b>	<b>108,697</b>
	Transfer From -					
		805,377	1,273,195	1,091,329	-14%	(181,866)
	Transfer To					
	Transfer to Rec Center	97,444	0	35,707		35,707
	Transfer to Park Programs					0
	Transfer to Pool Programs					0
	<b>Revenue in Excess of Expenses</b>	<b>0</b>	<b>267</b>	<b>0</b>	<b>(1)</b>	<b>(267)</b>

## Debt Service Obligations

### Fiscal Year 2013-2014

The required bond debt service payments for fiscal year 2013-2014 is in the following chart. The bond interest payments are made in equal installments in November and May and the principal payment made in May.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$75,000	\$24,063	\$99,063
Non-Revenue Defined Area Bonds	\$265,000	\$429,239	\$694,239
Non-Revenue District Bonds	<u>\$2,865,000</u>	<u>\$1,376,974</u>	<u>\$4,241,974</u>
Total	\$3,205,000	\$1,830,276	\$5,035,276

## Other Debt Service Expenditures

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

## Debt Service Revenue Sources

### Property Taxes

#### District

The primary source of revenue for the District's debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District's behalf by the Williamson County Appraisal District. In FY2013, the I&S tax rate for the District was \$.25 per \$100 of Assessed Value (AV).

### Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder's fee to connect to the District water distribution system. The Water CRF revenue is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long Term Water Project.

### 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 FY2013, the IS tax rate for the Defined Area was \$.36 per \$100 of AV.

### Fund Balance

The District also transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$4.74 million at the end of FY2013 plus an additional \$1.47 million for the Defined Area.

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

## Overview of Outstanding Debt

At the beginning of the 2013-2014 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$45.930 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds.

The residents of the District approved the issuance of up to \$74,100,000 in bond principal payable in whole or part from taxes. To date, \$72,000,000 in Bond principal has been issued and the District has remaining \$2,100,000 in authorized but un-issued bonds to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$39,205,000 at the beginning of FY2013-2014.

<b>Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2013-2014</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2010 (Refunding)	17,190,000	2,910,000	14,280,000
Series 2011 (Refunding)	2,080,000	5,000	2,075,000
Series 2012 (Refunding)	9,260,000	20,000	9,240,000
Series 2013 (Refunding)	6,125,000	45,000	6,080,000
Series 2005	9,500,000	8,135,000	1,365,000
Series 2007 (Refunding)	7,840,000	7,160,000	680,000
Series 2009 (Refunding)	7,975,000	2,490,000	5,485,000
<b>TOTAL</b>	<b><u>59,970,000</u></b>	<b><u>20,765,000</u></b>	<b><u>39,205,000</u></b>

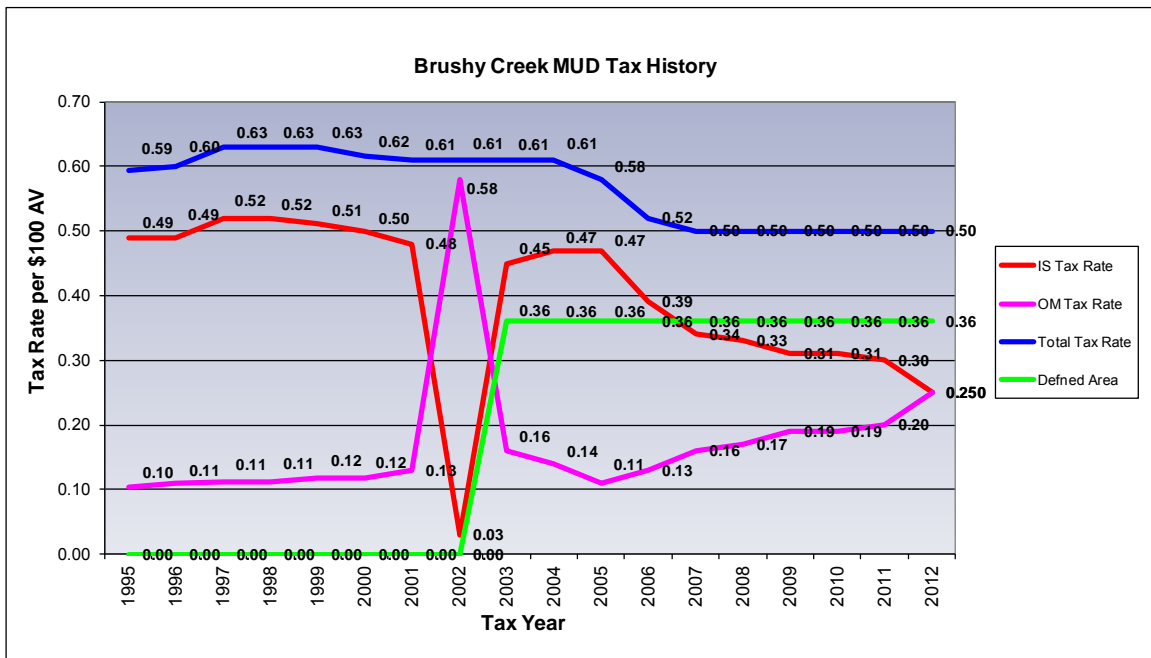
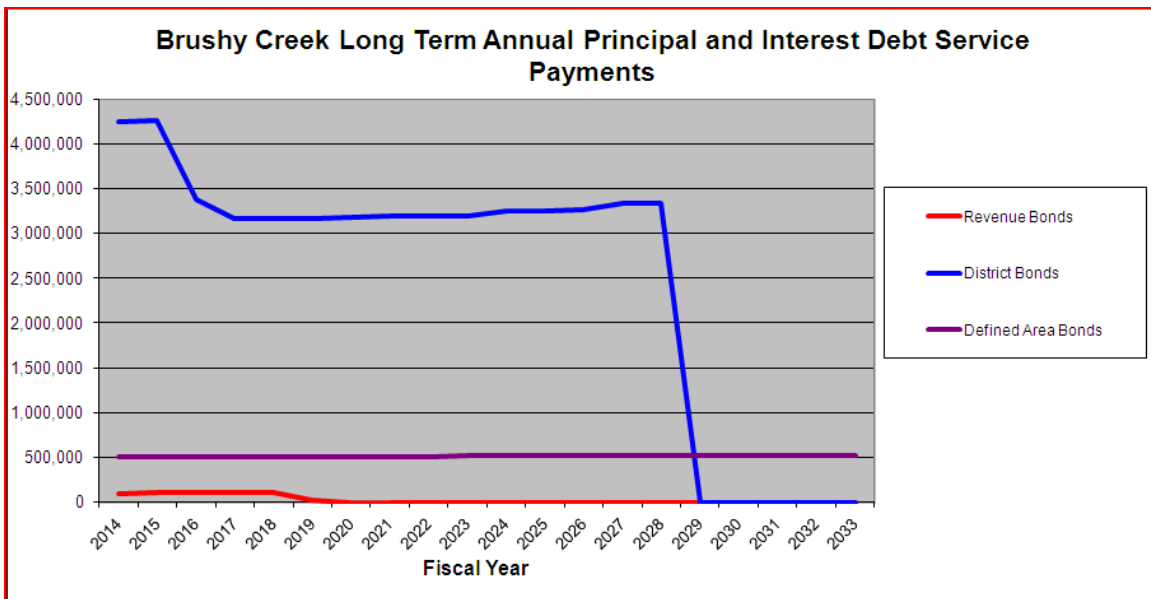
The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. At the beginning of FY2013 there had been three bond issues totaling \$6,755,000. An additional bond will be issued in 2013 for \$3,500,000. The outstanding principal on the issued bonds will be \$9,780,000 at the beginning of FY2013-2014.

The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2012-2013 will be \$515,000. The revenue bond debt payments are funded by water utility revenue.

<b>Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2013-2014</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2008	2,020,000	265,000	1,755,000
Series 2009	2,365,000	145,000	2,220,000
Series 2011	2,370,000	65,000	2,305,000
Series 2013	3,500,000		3,500,000
TOTAL	<u>10,255,000</u>	<u>475,000</u>	<u>9,780,000</u>

The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2013-2014 will be \$445,000. The revenue bond debt payments are funded by water utility revenue.

<b>Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2013-2014</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2002	1,500,000	1,055,000	445,000
TOTAL	<u>1,500,000</u>	<u>1,055,000</u>	<u>445,000</u>



# Capital Fund Summary

---

## FY 2014 Budget

The FY 2014 capital fund revenue is based on the sale of 100 LUEs, which is the same budget formula used in FY2013. All Water and Waste Water impact fee revenue is being transferred to other Funds.

Revenue collected from the sale of Water impact fees is transferred to Debt Service for debt payments related to the long term water project. In the FY2014 budget, this amount is \$209,500. Revenue collected from the sale of Waste Water impact fees is transferred to the Waste Water cost center to cover a portion of the capital charges related to the Regional Waste Water contract. This amount is \$180,400 in the FY2014 Budget.

Park fees will be transferred to Park Fee reserve balance.

## Capital Fund – Fund Balance

The Capital Fund balance is projected to be \$1.45 million as of 10-1-2013.

<b>Projected Fund Balance</b>	<b><u>\$1,450,000</u></b>
Restricted to Water Capital improvements	\$ 500,000
Restricted to Waste Water Capital improvements	\$ 950,000
Unassigned	\$ 0

## Capital Fund Revenue Sources

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

The current Builders Fee for one LUE is \$5,410.29. This fee is recorded as follows;

<u>Fee Amount</u>	<u>Purpose</u>	<u>Fund</u>	<u>Department</u>
\$2,095	Water CRF	Capital	Capital
\$1,804	Waste Water CRF	Capital	Capital
\$801.29	Parks Fee	General	Builders Park Fee
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: CRF

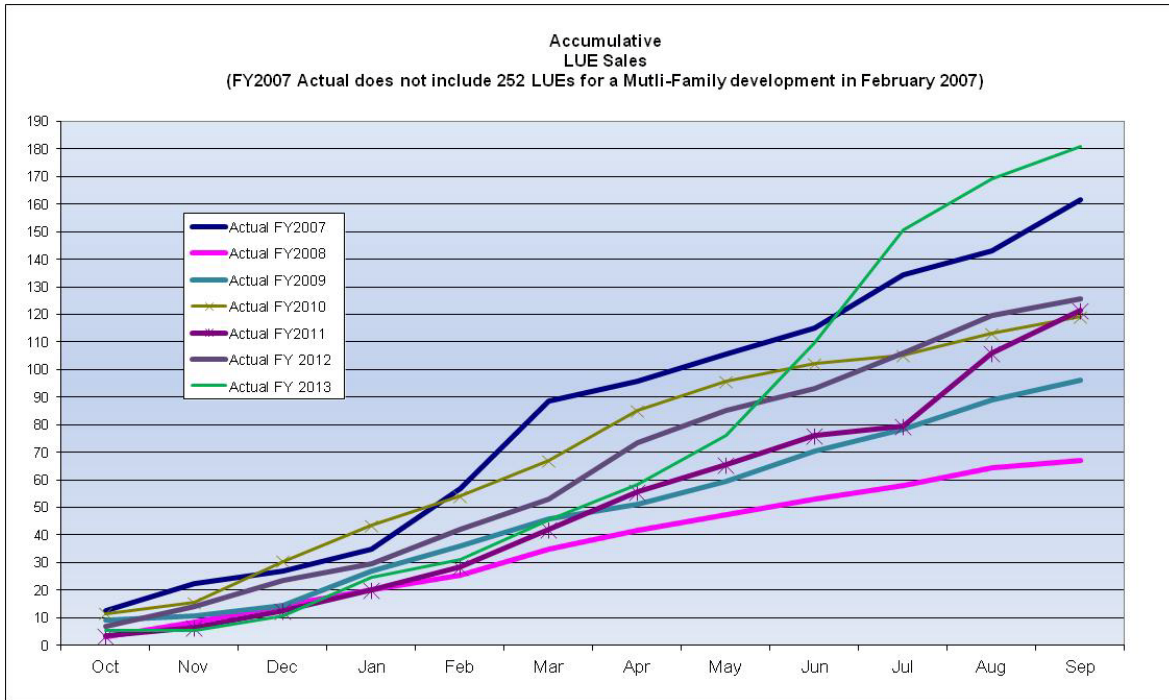
Object Code	Account	FY2012 Actual	FY2013 Budget	FY2014 Proposed	% Change	\$ Change
	<b>REVENUE</b>	<u>Total</u>	<u>Total</u>			
4202	CRF - Water	188,550	209,500	209,500		0
4204	CRF - WW	162,360	180,400	180,400		0
4405	Interest Income	4,000	6,453	6,485		32
4500	Other Income	0	0		#DIV/0!	0
	<b>TOTAL REVENUE</b>	354,910	396,353	396,385	0%	32
	<b>Total Payroll</b>	0	0	0	#DIV/0!	0
	<b>Total Benefits</b>	0	0	0	#DIV/0!	0
	<b>Total Travel</b>	0	0	0	#DIV/0!	0
5901	<b>CAPITAL</b>				#DIV/0!	0
	<b>Total Contractual</b>	0	0	0	#DIV/0!	0
	<b>Total Supplies</b>	0	0	0	#DIV/0!	0
	<b>Total Other Expenses</b>	0	0	0	#DIV/0!	0
	<b>Total Expenses</b>	0	0	0	#DIV/0!	0
	Transfer From -	213,640	0		#DIV/0!	0
	Transfer To	568,550	389,900	389,900	0%	0
	Transfer to Rec Center					0
	Transfer to Park Programs					0
	Transfer to Pool Programs					0
	<b>Revenue in Excess of Expenses</b>	0	6,453	6,485	0%	32
	Water CRF Balance	0	0			
	Waste Water CRF Balance	(40,000)	(80,400)			



\$220	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$100	Deposit	Recorded as a liability to be refunded when resident terminates service	

The Parks Fee increases each April 1 by 3%.

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



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

## Capital Fund Expenditures

### Water Capital Recovery Fee (CRF)

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

### Waste Water Capital Recovery Fee (CRF)

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

## **Fund Balance**

The retained earnings from the Water impact fees is projected to be more than \$500,000 at the start of FY2014. The Wastewater impact fee retained earnings is projected to be more than \$950,000 at the start of FY2014.

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

Builder's park fee revenue is used to purchase capital improvements for the District's parks. This revenue is regarded as General Fund revenue. The Builder Park fund balance is projected to be \$630,000 at the start of FY2014.

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Executive

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
	<b>TOTAL REVENUE</b>	1,350	0		
	<u>EXPENSES</u>				
	<b>Total Payroll</b>	28,050	36,000	36,000	
	<b>Total Benefits</b>	2,146	3,060	3,060	
	<b>Total Travel</b>	588	5,000	5,000	1
5901	<b>CAPITAL</b>	0	0	0	
6010	Contractual-Legal	114,685	165,000	140,000	
6080	Contractual/Contract Labor	28,151	47,000	32,000	2
	All Other Contractual Expenses	120,226	120,000	122,000	3
	<b>Total Contractual</b>	263,062	332,000	294,000	
	<b>Total Supplies</b>	5,373	6,500	6,500	4
	Contingency	162,264	281,816	349,260	5
	All Other Contractual Expenses	34,584	41,734	46,490	6
	<b>Total Other Expenses</b>	196,848	323,550	395,750	
	<b>Total Expenses</b>	496,067	706,110	740,310	
	Transfer From -	0	0	117,031	
	Transfer To	535,546	0		
	<b>Revenue in Excess of Expenses</b>	<b>(1,030,263)</b>	<b>(706,110)</b>	<b>(623,279)</b>	

Notes

- 1 \$1000 per Director
- 2 Investment Advisor, Elections, Mgmt Support
- 3 Auditing Services, Wilco Sheriff Contract
- 4 Includes Committee Dinner
- 5 Refere to Board Contingency Report
- 6 Includes Community Events, Employee Events, Town Hall Meetings

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Administration

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4101	Property Tax Income	2,349,514	2,944,070	3,147,843	1
4501	Rental Income	129,859	131,192	132,620	2
	All Other Income	202,267	222,830	208,392	3
	<b>TOTAL REVENUE</b>	<b>2,681,640</b>	<b>3,298,092</b>	<b>3,488,855</b>	
5010	Salary	515,738	533,601	539,861	
5011	Merit Salary	0	1,334	6,409	
5012	Overtime	6,825	8,268	8,516	
	<b>Total Payroll</b>	<b>522,563</b>	<b>543,203</b>	<b>554,786</b>	
	<b>Total Benefits</b>	<b>139,692</b>	<b>143,666</b>	<b>143,984</b>	
	<b>Total Travel</b>	<b>1,953</b>	<b>2,800</b>	<b>2,800</b>	
5901	<b>CAPITAL</b>	<b>11,066</b>	<b>8,000</b>	<b>79,500</b>	4
6080	Contractual/Contract Labor	3,576	13,500	10,000	5
	All Other Contractual Expenses	85,392	83,300	88,000	6
	<b>Total Contractual</b>	<b>88,968</b>	<b>96,800</b>	<b>98,000</b>	
	<b>Total Supplies</b>	<b>18,998</b>	<b>30,500</b>	<b>29,300</b>	7
6320	Repair/Mtc/Warranty Expense	0	4,000	1,500	
6400	Utilities Expense	5,100	7,340	4,000	
	All Other Expenses	247,497	254,700	252,130	8
	<b>Total Other Expenses</b>	<b>252,597</b>	<b>266,040</b>	<b>257,630</b>	
	<b>Total Expenses</b>	<b>1,035,837</b>	<b>1,091,009</b>	<b>1,166,000</b>	
	Transfer From -	758,459	396,511	405,959	
	Transfer To	0	0		
	<b>Revenue in Excess of Expenses</b>	<b>2,404,262</b>	<b>2,603,594</b>	<b>2,728,814</b>	

Notes

- 1 Based upon AV of \$1,189,523,109 at 99% collection and \$0.25 tax rate
- 2 Rent house and cell tower leases
- 3 Late Fees, Service Charges, Interest Income, etc.
- 4 Records Mgmt Software, UMS Check Scanning Module, UMS Phone Module
- 5 Temporary employees and contract labor for document imaging
- 6 Depository contract, employee workshops, IT support contracts, web site contract
- 7 Office supplies, general IT supplies and equipment
- 8 Streetlights, professional development fees, equipment rentals, phone & internet service

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: ORR

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
4500	Other Income	73	0		
	<b>TOTAL REVENUE</b>	73	0	0	
5010	Salary	2,326	6,267	6,427	
	Other Payroll Expenses	0	16	16	
	<b>Total Payroll</b>	2,326	6,283	6,443	
	<b>Total Benefits</b>	953	1,031	1,022	
	<b>Total Travel</b>	60	60	60	
5901	<b>CAPITAL</b>	0	0	0	
6080	Contractual/Contract Labor	312	1,200	1,200	
	All Other Contractural Expenses	1,882	10,000	10,000	
	<b>Total Contractual</b>	2,194	11,200	11,200	
	<b>Total Supplies</b>	885	900	0	
6400	Utilities Expense	412	300	400	
	All Other Expenses	255	420	300	
	<b>Total Other Expenses</b>	667	720	700	
	<b>Total Expenses</b>	7,085	20,194	19,425	
	Transfer From -	0	0		
	Transfer To	0	0		
	<b>Revenue in Excess of Expenses</b>	<b>(7,012)</b>	<b>(20,194)</b>	<b>(19,425)</b>	

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Customer Service

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
	<b>TOTAL REVENUE</b>	0	0		
5010	Salary	100,250	104,169	105,908	
	Other Payroll Expenses	2,459	1,001	1,018	
	<b>Total Payroll</b>	102,709	105,170	106,926	
	<b>Total Benefits</b>	36,479	37,864	37,560	1
	<b>Total Travel</b>	661	150	150	
5901	<b>CAPITAL</b>	0	0	0	
	<b>Total Contractual</b>	0	500	500	
	<b>Total Supplies</b>	1,350	3,100	2,450	
6320	Repair/Mtc/Warranty Expense	0	300	300	
	All Other Expenses				
	<b>Total Other Expenses</b>	856	1,860	1,900	
	<b>Total Expenses</b>	142,055	148,644	149,486	
	Transfer From -	0	0	0	
	Transfer To	0	0	0	
	<b>Revenue in Excess of Expenses</b>	<b>(142,055)</b>	<b>(148,644)</b>	<b>(149,486)</b>	

Notes

1 Benefits for 3 full time employees

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Water

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4201	Water Service	3,213,006	2,914,281	3,011,741	1
	All Other Revenue	207,424	185,960	193,860	2
	<b>TOTAL REVENUE</b>	<b>3,420,430</b>	<b>3,100,241</b>	<b>3,205,601</b>	
5010	Salary	155,802	167,170	185,903	3
	All Other Payroll	7,302	11,457	6,878	
	<b>Total Payroll</b>	<b>163,104</b>	<b>178,627</b>	<b>192,781</b>	
	<b>Total Benefits</b>	<b>52,789</b>	<b>56,784</b>	<b>56,448</b>	
	<b>Total Travel</b>	<b>316</b>	<b>1,800</b>	<b>1,900</b>	
5901	<b>CAPITAL</b>	<b>9,611</b>	<b>0</b>	<b>10,000</b>	4
6080	Contractual/Contract Labor	91,244	75,000	320,678	5
	All Other Contractual	81,838	76,400	77,000	
	<b>Total Contractual</b>	<b>173,082</b>	<b>151,400</b>	<b>397,678</b>	
6154	Water Meters	234,859	350,000	175,000	6
	All Other Supplies	86,433	94,120	84,150	
	<b>Total Supplies</b>	<b>321,292</b>	<b>444,120</b>	<b>259,150</b>	
6320	Repair/Mtc/Warranty Expense	2,957	4,000	4,000	
6400	Utilities Expense	2,034	3,000	3,000	
6467	TWDB Bonds Principal	70,000	70,000	75,000	
6477	TWDB Bonds Interest	31,064	27,598	24,063	
	All Other Expnses	38,351	56,400	58,250	
	<b>Total Other Expenses</b>	<b>144,406</b>	<b>160,998</b>	<b>164,313</b>	
	<b>Total Expenses</b>	<b>864,600</b>	<b>993,729</b>	<b>1,082,270</b>	
	Transfer From -	0	150,000	0	
	Transfer to	932,384	970,179	732,686	7
	<b>Revenue in Excess of Expenses</b>	<b>1,623,446</b>	<b>1,286,333</b>	<b>1,390,645</b>	

Notes

- 1 Based on 6 year average not including FY 2011 and 100 new LUEs
- 2 Raw water sales and inspection fees for 100 new LUEs
- 3 Position Reclassification
- 4 Hydrolic Pipe Cutter
- 5 Ongoing funding for leak detection, leak repair, hydrant maintenance
- 6 Meter replacemnt program
- 7 \$120 per Connection to PARD + Membrane Reserves + Parks Capital

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Water Treatment Facility

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
	<b>TOTAL REVENUE</b>	0	0	0	
5010	Salary	175,330	192,850	197,616	
	Other Payroll	4,990	7,750	7,593	
	<b>Total Payroll</b>	180,320	200,600	205,209	
	<b>Total Benefits</b>	57,231	65,139	63,066	
	<b>Total Travel</b>	1,593	1,265	0	
5901	<b>CAPITAL</b>	19,245	462,200	175,000	1
6079	Engineering Fees	25,922	40,000	38,000	2
6080	Contractual/Contract Labor	32,635	20,000	205,000	3
	All Other Contractural	10,267	29,000	20,200	
	<b>Total Contractual</b>	68,824	89,000	263,200	
6153	Water Purchases	502,409	536,538	531,113	4
	All Other Supplies	218,835	256,700	247,300	
	<b>Total Supplies</b>	721,244	793,238	778,413	
6320	Repair/Mtc/Warranty Expense	36,432	20,000	20,000	
6400	Utilities Expense	316,362	360,000	330,000	
	All Other Expenses	35,673	46,570	41,525	
	<b>Total Other Expenses</b>	388,467	426,570	391,525	
	<b>Total Expenses</b>	1,436,924	2,038,012	1,876,413	
	Transfer From -	0	325,000	100,000	5
	Transfer To	0	0	0	
	<b>Revenue in Excess of Expenses</b>	<b>(1,436,924)</b>	<b>(1,713,012)</b>	<b>(1,776,413)</b>	

Notes

- 1 Diesel Tank, Rehab Well #5
- 2 GIS of water lines
- 3 Sludge Removal, Reservoir Cleaning, Meter Calibration, Storage Tank Removal
- 4 Raw water contract with BRA
- 5 Transfer from reserves for well rehab



Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Waste Water

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4203	WW Revenue	1,749,204	1,727,155	1,744,021	1
	All Other Revenue	7,410	6,000	6,000	
	<b>TOTAL REVENUE</b>	<b>1,756,614</b>	<b>1,733,155</b>	<b>1,750,021</b>	
5010	Salary	155,991	167,170	170,903	
	Other Payroll Expenses	7,301	11,457	6,878	
	<b>Total Payroll</b>	<b>163,292</b>	<b>178,627</b>	<b>177,781</b>	
	<b>Total Benefits</b>	<b>51,046</b>	<b>56,784</b>	<b>56,448</b>	
5207	Mileage	0	600	600	
	<b>Total Travel</b>	<b>0</b>	<b>600</b>	<b>600</b>	
5901	<b>CAPITAL</b>	<b>0</b>	<b>103,000</b>	<b>60,000</b>	2
6079	Engineering Fees	17,365	15,000	35,000	3
6080	Contractual/Contract Labor	41,555	25,000	50,000	4
	All Other Contractual	8,513	11,600	12,000	
	<b>Total Contractual</b>	<b>67,433</b>	<b>51,600</b>	<b>97,000</b>	
	<b>Total Supplies</b>	<b>36,472</b>	<b>44,100</b>	<b>28,250</b>	
6312	WW Capacity Charges	873,227	787,778	856,481	5
6320	Repair/Mtc/Warranty Expense	11,838	56,000	40,000	6
6400	Utilities Expense	21,326	24,000	24,000	
	All Other Expenses	27,830	29,760	27,800	
	<b>Total Other Expenses</b>	<b>934,221</b>	<b>897,538</b>	<b>948,281</b>	
	<b>Total Expenses</b>	<b>1,252,464</b>	<b>1,332,248</b>	<b>1,368,360</b>	
	Transfer From	380,000	198,395	195,400	7
	Transfer To	175,661	173,316	175,002	8
	<b>Revenue in Excess of Expenses</b>	<b>708,489</b>	<b>425,986</b>	<b>402,059</b>	

Notes

- 1 Based on current wastewater billing + 100 new connections for 6 months  
 SCADA Panel for Liberty Walk Lift Station, Utility Bed for truck , 6" Pump for pump around, Tandem
- 2 Trailer
- 3 Replacement vehicle
- 4 Sewer line filming review contract
- 5 Regional system charges
- 6 Pulling pumps, Cleaning Wet Wells
- 7 \$180,400 from Wastewater CRF, \$15,000 from Surplus Reserves for Truck Utility Bed
- 8 10% of revenue to Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Regulatory Compliance

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
4301	Regulatory Compliance Fee	110,335	112,446	112,000	
	<b>TOTAL REVENUE</b>	<b>110,335</b>	<b>112,446</b>	<b>112,000</b>	
5010	Salary	36,107	30,779	31,929	
	Other Payroll Expenses	1,672	2,104	1,148	
	<b>Total Payroll</b>	<b>37,779</b>	<b>32,883</b>	<b>33,077</b>	
	<b>Total Benefits</b>	<b>11,495</b>	<b>11,029</b>	<b>11,035</b>	
	<b>Total Travel</b>	<b>835</b>	<b>400</b>	<b>400</b>	
5901	<b>CAPITAL</b>	<b>18,830</b>	<b>0</b>		
6080	Contractual/Contract Labor	6,905	16,000	7,500	1
	All Other Contractural	241	25,000	32,000	2
	<b>Total Contractural</b>	<b>7,146</b>	<b>41,000</b>	<b>39,500</b>	
	<b>Total Supplies</b>	<b>4,897</b>	<b>5,100</b>	<b>8,000</b>	
6400	Utilities Expense	1,553	2,200	1,500	
	All Other Expenses	10,256	8,480	11,880	
	<b>Total Other Expenses</b>	<b>11,809</b>	<b>10,680</b>	<b>13,380</b>	
	<b>Total Expenses</b>	<b>92,791</b>	<b>101,092</b>	<b>105,392</b>	
	Transfer From -	0	0	0	
	Transfer To	11,034	11,245	11,200	3
	<b>Revenue in Excess of Expenses</b>	<b>6,511</b>	<b>109</b>	<b>(4,592)</b>	

Notes

- 1 Erosion control inspection contract
- 2 Wet pond maintenance contract
- 3 10% of revenue to Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Solid Waste

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<u>Total</u>	<u>Total</u>		
4230	Solid Waste Services	1,088,081	1,104,000	1,110,300	1
	All Other Revenue	7,323	10,000	300	2
	<b>TOTAL REVENUE</b>	<b>1,095,404</b>	<b>1,114,000</b>	<b>1,110,600</b>	
5010	Salary	1,706	1,800	1,854	
	Other Payroll Expenses	18	5	5	
	<b>Total Payroll</b>	<b>1,724</b>	<b>1,805</b>	<b>1,859</b>	
	<b>Total Benefits</b>	<b>526</b>	<b>588</b>	<b>587</b>	
	<b>Total Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5901	<b>CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Supplies</b>	<b>3,474</b>	<b>10,000</b>	<b>300</b>	3
6250	Solid Waste Service	980,212	979,800	1,008,000	
	All Other Expenses	10,036	9,800	10,094	
	<b>Total Other Expenses</b>	<b>990,248</b>	<b>989,600</b>	<b>1,018,094</b>	
	<b>Total Expenses</b>	<b>995,972</b>	<b>1,001,993</b>	<b>1,020,840</b>	
	Transfer From -	0	0		
	Transfer To	109,541	111,400	111,060	
	<b>Revenue in Excess of Expenses</b>	<b>(10,109)</b>	<b>608</b>	<b>(21,300)</b>	

Notes

- 1 Based on 5028 customers at avg. rate of \$18.40 per month
- 2 Recycling rebate revenue
- 3 Purchase of parks equipment from recycling rebate revenue
- 4 10% of revenue to Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Community Center

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4501	Rental Income	70,851	62,000	62,000	
4505	Program Revenue (80/20)	147,329	126,476	127,675	
4510	Programming Events Income	19,521	15,280	10,350	
4515	Camp Income	117,263	110,600	112,100	
4519	New Memberships	13,490	12,000	12,000	
4520	Memberships	298,305	295,000	295,000	
4523	Fitness Revenue	212,452	146,805	180,295	
	All Other Revenue	20,998	21,150	21,150	
	<b>TOTAL REVENUE</b>	<b>900,209</b>	<b>789,311</b>	<b>820,570</b>	
5010	Salary	580,246	597,342	602,505	
	Other Payroll Expense	533	4,094	4,065	
	<b>Total Payroll</b>	<b>580,779</b>	<b>601,436</b>	<b>606,570</b>	
	<b>Total Benefits</b>	<b>134,154</b>	<b>133,452</b>	<b>131,033</b>	
	<b>Total Travel</b>	<b>1,247</b>	<b>500</b>	<b>4,980</b>	
5901	<b>CAPITAL</b>	<b>3,166</b>	<b>67,000</b>	<b>34,000</b>	1
	<b>Total Contractual</b>	<b>73,476</b>	<b>44,200</b>	<b>25,200</b>	
	<b>Total Supplies</b>	<b>230,819</b>	<b>188,781</b>	<b>232,660</b>	2
6320	Repair/Mtc/Warranty Expense	233	4,500	4,000	
6400	Utilities Expense	59,262	76,219	60,000	
	All Other Expenses	40,726	42,145	38,900	
	<b>Total Other Expenses</b>	<b>100,221</b>	<b>122,864</b>	<b>102,900</b>	
	<b>Total Expenses</b>	<b>1,123,862</b>	<b>1,158,233</b>	<b>1,137,343</b>	
	Transfer From -	385,928	447,854	398,830	3
	Transfer To	99,493	78,931	82,057	4
	<b>Revenue in Excess of Expenses</b>	<b>62,782</b>	<b>0</b>	<b>0</b>	

Notes

- 1 Pavillion Enclosure
- 2 New meeting room chairs and lobby furniture
- 3 Transfer from Utilities for Capital and Utilities LUE fees
- 4 10% of revenue to Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Park Programs

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4501	Rental Income	7,177	4,000	4,000	
4505	Program Revenue (80/20)	27,239	21,100	25,700	
4510	Programming Events Income	30	0	450	
4515	Camp Income	2,336	3,900		
4521	Season Passes	1,807	2,500	2,500	1
4523	Fitness Revenue	26,424	18,300	28,300	2
	All Other Revenue	401	0	0	
	<b>TOTAL REVENUE</b>	<b>65,414</b>	<b>49,800</b>	<b>60,950</b>	
5010	Salary	30,312	32,559	32,792	
	Other Payroll Expenses	31	232	226	
	<b>Total Payroll</b>	<b>30,343</b>	<b>32,791</b>	<b>33,018</b>	
	<b>Total Benefits</b>	<b>6,386</b>	<b>6,933</b>	<b>6,797</b>	
	<b>Total Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5901	<b>CAPITAL</b>	<b>10,445</b>	<b>75,000</b>	<b>30,000</b>	3
	<b>Total Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Supplies</b>	<b>37,444</b>	<b>32,050</b>	<b>39,300</b>	
6304	Pager / Cell Phone	0	50		
	<b>Total Other Expenses</b>	<b>0</b>	<b>50</b>	<b>0</b>	
	<b>Total Expenses</b>	<b>84,618</b>	<b>146,824</b>	<b>109,115</b>	
	Transfer From -	35,192	102,004	54,260	4
	Transfer To	6,542	4,980	6,095	5
	<b>Revenue in Excess of Expenses</b>	<b>9,446</b>	<b>0</b>	<b>0</b>	

Notes

- 1 Tennis passes
- 2 Growth in outdoor league participation
- 3 Highland Horizon Basketball Court
- 4 Utility LUE fees, \$13.76K for HH Court
- 5 10% of revenue to Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Pool Programs

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	
4501	Rental Income	38,047	30,000	38,200	
4505	Program Revenue (80/20)	28,543	5,750	7,250	
4510	Programming Events Income	50,974	34,850	52,800	
4521	Season Passes	71,191	60,000	70,000	
4522	Day Passes	16,750	15,300	15,700	
	All Other Revenue	10,000	0	0	
	<b>TOTAL REVENUE</b>	<b>215,505</b>	<b>145,900</b>	<b>183,950</b>	
5010	Salary	236,410	255,166	255,873	
	All Other Payroll	0	1,995	2,000	
	<b>Total Payroll</b>	<b>236,410</b>	<b>257,161</b>	<b>257,873</b>	
	<b>Total Benefits</b>	<b>36,972</b>	<b>35,371</b>	<b>33,978</b>	
	<b>Total Travel</b>	<b>1,122</b>	<b>1,600</b>	<b>3,100</b>	
5901	<b>CAPITAL</b>	<b>74,392</b>	<b>0</b>	<b>25,000</b>	1
	<b>Total Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Supplies</b>	<b>47,547</b>	<b>18,825</b>	<b>19,200</b>	
	<b>Total Other Expenses</b>	<b>8,981</b>	<b>10,650</b>	<b>16,000</b>	
	<b>Total Expenses</b>	<b>405,424</b>	<b>323,607</b>	<b>355,151</b>	
	Transfer From -	181,640	192,297	189,596	2
	Transfer To	21,551	14,590	18,395	3
	<b>Revenue in Excess of Expenses</b>	<b>(29,830)</b>	<b>0</b>	<b>0</b>	

Notes

- 1 Creekside Shade Cover
- 2 Utility LUE fees
- 3 10% of revenue to Administration

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Builder Park Fee

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
4130	Builders Fees	94,809	78,962	81,328	1
	<b>TOTAL REVENUE</b>	94,809	78,962	81,328	
	<b>Total Payroll</b>	0	0	0	
	<b>Total Benefits</b>	0	0	0	
	<b>Total Travel</b>	0	0	0	
5901	<b>CAPITAL</b>	0	0	0	
	<b>Total Contractual</b>	0	0	0	
	<b>Total Supplies</b>	0	0	0	
	<b>Total Other Expenses</b>	13,095	0	0	
	Total Expenses	13,095	0	0	
	Transfer From -	0	0	0	
	Transfer To	0	78,962	81,328	2
	Revenue in Excess of Expenses	81,714	(1)	0	

Notes

- 1 Based on 100 new LUEs
- 2 Transfer to reserves

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Parks Maintenance

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<u>Total</u>	<u>Total</u>		
4500	Other Income	21,469	20,500	21,500	1
	<b>TOTAL REVENUE</b>	21,469	20,500	21,500	
5010	Salary	209,497	253,252	257,875	
	Other Payroll Expenses	15,763	16,720	16,974	
	<b>Total Payroll</b>	225,260	269,972	274,849	
	<b>Total Benefits</b>	66,926	84,499	83,567	
	<b>Total Travel</b>	818	1,500	1,500	
5901	<b>CAPITAL</b>	105,627	439,000	544,300	2
6080	Contractual/Contract Labor				
		84,482	27,000	94,000	3
	All Other Contractural	211,191	330,000	275,000	4
	<b>Total Contractual</b>	295,673	357,000	369,000	
	<b>Total Supplies</b>	111,803	157,000	144,486	
6250	Solid Waste Service	2,328	2,500	2,500	
6320	Repair/Mtc/Warranty Expense				
		6,728	35,000	175,000	
6400	Utilities Expense	5,372	5,000	5,150	
	All Other Expenses	27,949	32,590	33,550	5
	<b>Total Other Expenses</b>	42,377	75,090	216,200	
	<b>Total Expenses</b>	848,484	1,384,061	1,633,902	
	Transfer From -	0	48,000	21,000	6
	Transfer To	2,147	2,050	2,150	
	<b>Revenue in Excess of Expenses</b>	(829,162)	(1,317,611)	(1,593,552)	

Notes

- 1 Williamson County payments for median maintenance and Great Oaks realignment  
 Pepper Rock Park Parking, 1 Replacement Vehicle, Great Oaks @ Neenah Barricade, Bat Observation
- 2 Deck Railing, Trail Markers, Shirley McD Pond completion, District Sign Project
- 3 Landscaping, Shaded fuel break maintenance, Tree trimming, Karst Plan Revisions
- 4 Mowing, irrigation, bathroom cleaning, pest control, cave maintenance  
 Cat Hollow Pool Parking re-surfacing, CH Park restroom flashing, Sendero Springs Playscape repairs,
- 5 Trail wash out
- 6 Transfer 21K from Surplus reserves for vehicle



Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Pool Maintenance  
 Object

<u>Code</u>	<u>Account</u>	<u>FY 2012 Actual</u>	<u>FY2013 Budget</u>	<u>FY2014 Budget</u>	<u>Notes</u>
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
	<b>TOTAL REVENUE</b>	0	0	0	
5010	Salary	30,639	37,373	37,609	
	Other Payroll Expenses	0	244	245	
	<b>Total Payroll</b>	30,639	37,617	37,854	
	<b>Total Benefits</b>	6,406	6,587	6,379	
	<b>Total Travel</b>	0	0	0	
5901	<b>CAPITAL</b>	0	69,000	30,000	1
6080	Contractual/Contract Labor	1,407	2,000	2,000	
	Other Contractual Expenses	190	0	400	
	<b>Total Contractual</b>	1,597	2,000	2,400	
	<b>Total Supplies</b>	51,002	81,510	73,500	
6320	Repair/Mtc/Warranty Expense	41,294	5,300	7,500	2
6400	Utilities Expense	42,606	45,000	45,000	
	All Other Expenses	9,630	14,300	1,400	
	<b>Total Other Expenses</b>	93,530	64,600	53,900	
	<b>Total Expenses</b>	183,174	261,315	204,033	
	Transfer From -	0	0	0	
	Transfer To	0	0	0	
	<b>Revenue in Excess of Expenses</b>	(183,174)	(261,315)	(204,033)	

Notes

- 1 Creekside Fence
- 2 Sendero Springs Fence Repainting and Wind Screen Replacements

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Facility Maintenance

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<u>REVENUE</u>	<u>Total</u>	<u>Total</u>		
	<b>TOTAL REVENUE</b>	0	0		
5010	Salary	37,715	38,777	39,934	
	Other Payroll Expenses	321	1,509	1,557	
	<b>Total Payroll</b>	38,036	40,286	41,491	
	<b>Total Benefits</b>	12,749	13,636	13,596	
	<b>Total Travel</b>	475	800	800	
5901	<b>CAPITAL</b>	0	0	0	
6080	Contractual/Contract Labor	8,787	46,000	10,000	1
	All Other Contractural	39,007	47,000	40,000	
	<b>Total Contractural</b>	47,794	93,000	50,000	
6105	Minor Equipment	2,097	800	800	
6115	Materials & Supplies	12,553	12,900	13,000	
6124	Fuel / Oil	0	250	0	
6135	Major Equipment	210	2,000	0	
	<b>Total Supplies</b>	14,860	15,950	13,800	
6212	Building Maintenance	2,934	6,000	6,300	
6216	Equipment Rent Expense	0	500	0	
6304	Pager / Cell Phone	494	300	300	
6320	Repair/Mtc/Warranty Expense	2,378	8,950	3,000	
	<b>Total Other Expenses</b>	5,806	15,750	9,750	
	<b>Total Expenses</b>	119,720	179,422	129,437	
	Transfer From - Transfer To				
	<b>Revenue in Excess of Expenses</b>	(119,720)	(179,422)	(129,437)	

Notes

1 Building maintenance contracts

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: Debt Service

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4101	Property Tax Income	3,475,418	2,944,070	3,147,843	1
4103	Defined Area O&M Tax	518,024	610,076	729,854	2
	All Other Revenue	44,877	62,609	65,061	3
	<b>TOTAL REVENUE</b>	<b>4,038,319</b>	<b>3,616,755</b>	<b>3,942,758</b>	
	<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5901	<b>CAPITAL</b>				
6060	Appraisal Fees	52,000	53,560	55,167	
	<b>Total Contractual</b>	<b>52,000</b>	<b>53,560</b>	<b>55,167</b>	
	<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	
6459	Principal 2009 Refunding	500,000	1,460,000	1,530,000	
6460	Principal - 2005 Bond	100,000	100,000	100,000	
6461	Fiscal Agent Fees	6,000	6,000	7,000	
6462	Principal - 2011 Series (DA)	0	65,000	70,000	
6463	Principal - 2012 Refunding	0	0	170,000	
6464	Principal - 2009 DA Taxable	50,000	50,000	55,000	
6465	Principal - 2011 Refunding (2004)	0	5,000	5,000	
6466	Interest - 2009 Refunding	325,619	310,619	244,919	
6467	Interest - 2007 Refunding	309,600	308,663	27,125	
6468	Principal - 2013 Bond Refunding	115,000	120,000	10,000	
6469	Principal - 2008 Bond Defined Area	55,000	60,000	60,000	
6470	Principal - 2010 Refunding	1,820,000	985,000	1,020,000	
6471	Interest - 2010 Issue	562,175	525,775	506,075	
6472	Interest - 2011 Series (DA)	89,250	107,100	104,338	
6473	Interest - 2011 Refunding (2004)	0	79,872	79,680	
6474	Interest - 2009 Series (DA)	129,350	126,850	124,350	
6475	Interest - 2012 Refunding	133,880	36,666	273,750	
6476	Interest - 2005 Issue	376,398	370,898	45,950	
6477	Principal 2007 Refunding	25,000	25,000	30,000	
6478	Interest - 2013 Refunding	0	0	199,475	
6479	Interest - 2008 Bond Defined Area	96,980	93,680	90,080	
6478	Interest - 2013 Series (DA)	0	0	110,471	
6479	Principal - 2013 Series (DA)	0	0	80,000	
	<b>Total Other Expenses</b>	<b>4,694,252</b>	<b>4,836,123</b>	<b>4,943,213</b>	
	<b>Total Expenses</b>	<b>4,746,252</b>	<b>4,889,683</b>	<b>4,998,380</b>	
	Transfer From -	805,377	1,273,195	1,091,329	4
	Transfer To	97,444	0	35,707	5
	<b>Revenue in Excess of Expenses</b>	<b>0</b>	<b>267</b>	<b>0</b>	

Notes

- 1 Based on 99% collection and \$0.25 tax rate
- 2 Based on 99% collection and \$0.36 tax rate
- 3 Interest income at 0.5% and delinquent tax collections at 0.5% of total collections
- 4 Transfer in of \$209,500 in Water capital recovery fees and \$881,829 from Debt Svc. Reserves
- 5 Transfer to Defined Area Debt Service

Brushy Creek Municipal Utility District  
 Operating Budget  
 Fiscal Year: 2014  
 Cost Center: CRF

Object Code	Account	FY 2012 Actual	FY2013 Budget	FY2014 Budget	Notes
	<b>REVENUE</b>	<b>Total</b>	<b>Total</b>		
4202	CRF - Water	188,550	209,500	209,500	1
4204	CRF - WW	162,360	180,400	180,400	2
4405	Interest Income	4,000	6,453	6,485	3
	<b>TOTAL REVENUE</b>	<b>354,910</b>	<b>396,353</b>	<b>396,385</b>	
	<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Travel</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5901	<b>CAPITAL</b>				
	<b>Total Contractual</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Supplies</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Other Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	Transfer From	213,640	0	0	
	Transfer To	568,550	389,900	389,900	3
	Revenue in Excess of Expenses	0	6,453	6,485	

- Notes
- 1 Based on 100 new LUEs at \$2,095
  - 2 Based on 100 new LUEs at \$1,804
  - 3 Interest income at 0.5%
  - 4 Water CRF transferred to Debt Service, Wastewater CRF transferred to Wastewater Cost Center