



BCMUD Staff at Recreation Center Grand Opening – Completed July 2017

# FY 2018 Budget

# Budget Contents

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Brushy Creek Municipal Utility District Annual Budget  
For the Fiscal Year  
October 1, 2017 to September 30, 2018



***DISTRICT LEADERSHIP***

REBECCA B. TULLOS  
Place 1 Director

MICHAEL TUCKER  
Place 2 Director

KIM FILIATRAULT  
Place 3 Director

DONNA B. PARKER  
Place 4 Director

SHEAN R. DALTON  
Place 5 Director

***Staff***

MIKE PETTER  
General Manager

MARGIE ANTHES  
Executive Assistant



## Board of Directors' Message

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We are pleased to present the approved Budget for FY2018 which decreases both the District and Defined Area tax rates and still operates within the District's long range Financial Plan. We remain focused on our key strategic goals with this budget while meeting the challenge of limited funding with innovative service delivery that our residents have come to expect.

Our decisions in preparing the FY2018 Budget have been guided by input from District Resident Advisory Committees, the Ten-Year Parks and Open Spaces Master Plan approved in 2011, and long-range financial forecasts.

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

### Decreased Tax Rate

A decrease of \$.005 from the prior year's tax rate reduces the total tax rate to \$.460 per \$100 of assessed valuation. The FY2018 Budget also includes a \$.035 decrease in the District's Defined Area tax rate to \$.19 per \$100 of assessed valuation. The Defined Area tax rate is entirely devoted to debt service. These decreases can be accommodated in our long-range plan as the tax rate will allow us to meet all obligations and continue to provide high service levels.

### Parks & Recreation Improvements

In FY2017 the District was able to complete a number of parks and recreation improvements including:

- Completion of the expanded Community Center with expanded weight room, two new studios, and climbing wall
- Water and electrical connections in the new west parking lot for our BBQ Cookoff and other events
- New pool guard building and bathroom renovations at Creekside Pool
- Renovations to the Sendero Trails
- New parking area at Pepper Rock Park
- Renovations to the Community Center kitchen and craft room

Continuing the District's priority of providing high quality parks and recreation amenities, the FY2018 Budget includes funding for new equipment and projects including:

- New playgrounds at Pepper Rock, Highland Horizon, Community Center, and Sendero Springs parks
- Renovations to Cat Hollow Pool bathrooms
- New fences at Pepper Rock Park and Cat Hollow Pool
- Community Park Amphitheatre

### Utilities Projects

FY2017 saw several accomplishments for the Utilities Department which focused on reducing water loss and continuing to produce superior quality water.

The FY2018 Budget supports the Board's commitment to improving the utility infrastructure with funding for the following projects in alignment with the District's long-term plans:

- Water Treatment Facility membrane replacement for rack #3
- Relocation of utilities for Williamson County's Hairy Man Road project
- Lift station repairs
- Renovation of Maintenance Yard
- Six new turbidimeters
- Finish work on Ground Well #6 – a new, additional District water source



The FY2018 Budget reflects the necessity of a reliable, efficient water and wastewater system in the District.

### Conclusion

The FY2018 Budget addresses the Board's top priorities. Our emphasis is on maintaining existing assets in the most cost-effective manner while continuing to promote "The Brushy Creek Life."



# Budget Summary and Overview

## Fiscal Year 2018 -2020 Goals

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

### **1. Diversified and Expanded Programming**

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

### **2. Branding and Awareness**

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

### **3. Service**

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

### **4. Regulatory and Management**

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

### **4. Partnerships**

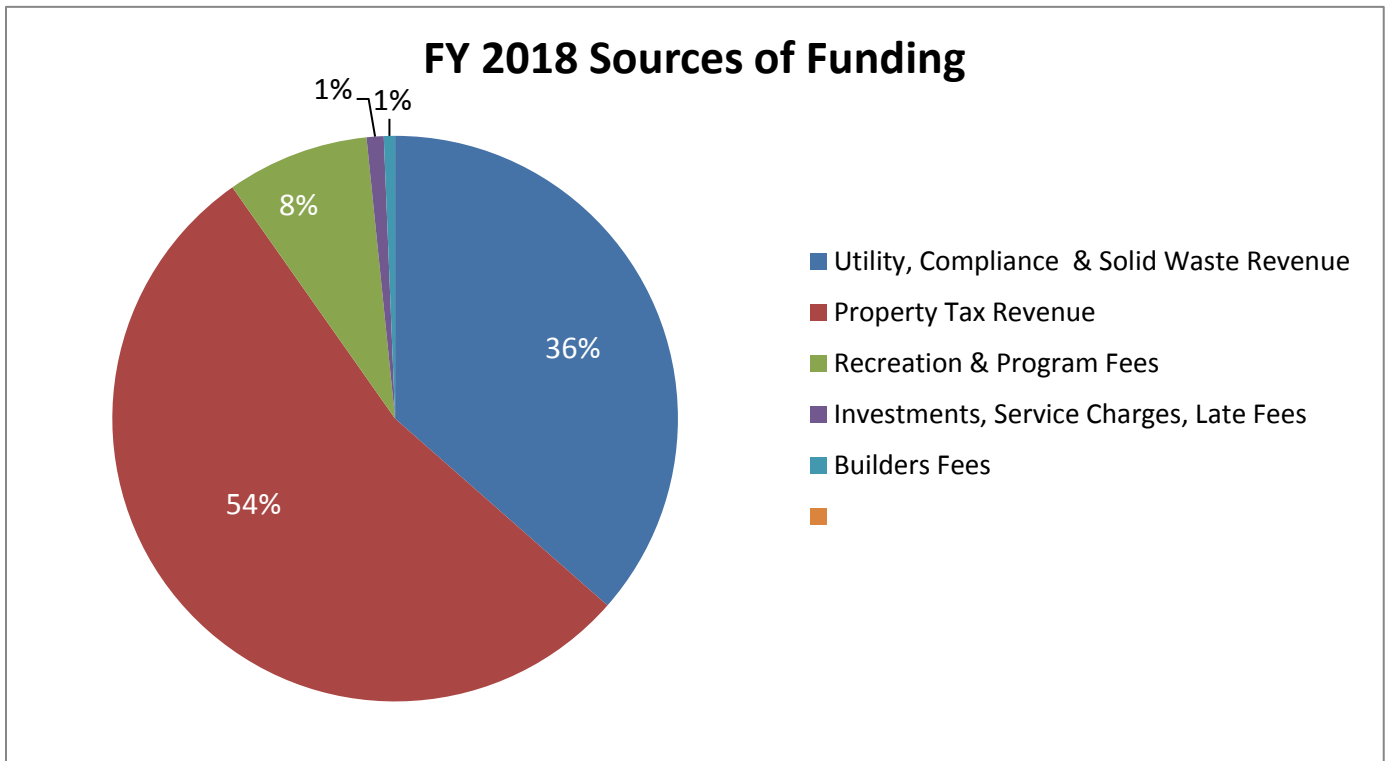
- a) Grow, expand, and nurture relationships with community partners
- b) Evaluate, leverage, and mitigate the impact of growth surrounding the District

## Funding Overview

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

### Brushy Creek Sources of Funding

	<b>FY2018</b>	<b>% change</b>	<b>FY2017</b>	<b>% change</b>	<b>FY2016</b>	<b>% change</b>	<b>FY2015</b>	<b>% change</b>
Utility, Compliance & Solid Waste Revenue	\$6,611,111	2.24%	\$6,466,556	1.86%	\$6,348,623	3.76%	\$6,070,110	-0.79%
Property Tax Revenue	\$9,742,675	6.22%	\$9,172,506	9.47%	\$8,379,245	18.23%	\$7,813,605	10.25%
Recreation & Program Fees	\$1,475,646	7.59%	\$1,371,609	6.19%	\$1,291,599	21.45%	\$1,183,599	11.30%
Investments, Service Charges, Late Fees	\$176,558	-	\$296,857	20.29%	\$372,437	-20.83%	\$446,626	-5.06%
Builders Fees	\$116,080	-	\$254,660	31.16%	\$369,920	-21.50%	\$472,432	0.26%
Bond Revenue (Community Center Expansion)		54.42%					\$5,050,000	
<b>Total</b>	<b>\$18,122,070</b>	<b>3.19%</b>	<b>\$17,562,188</b>	<b>4.77%</b>	<b>\$16,761,825</b>	<b>-20.32%</b>	<b>\$21,036,373</b>	<b>38.29%</b>



## How the 2018 Funding is Allocated

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

- Property Tax Revenue
  - \$0.30 of the tax rate pays for Administrative and Maintenance expenses
  - \$0.16 of the tax rate pays for District debt service obligations
- Utility, Compliance, and Solid Waste Revenue
  - Funds Water, Waste Water, Water Treatment Facility, Regulatory Compliance and Solid Waste operating expenses
  - Funds \$120 per utility connection for Recreation expenses - \$687,960
  - Funds Administrative overhead expenses at 10% of all revenue - \$662,831
- Recreation Fees
  - Fund Community Center, Aquatics and Parks programming expenses
  - Funds Administrative overhead expenses at 10% of revenue - \$147,465
- Investments, Service Charges and Late Fees
  - Fund Administrative expenses
  - Fund Parks Maintenance expenses
  - Fund annual debt service payments
  - Fund impact fee reserves
- Builder Fees
  - Fund park fees fund balance
  - Fund annual debt service for long-term water projects
  - Fund regional waste water capital charges

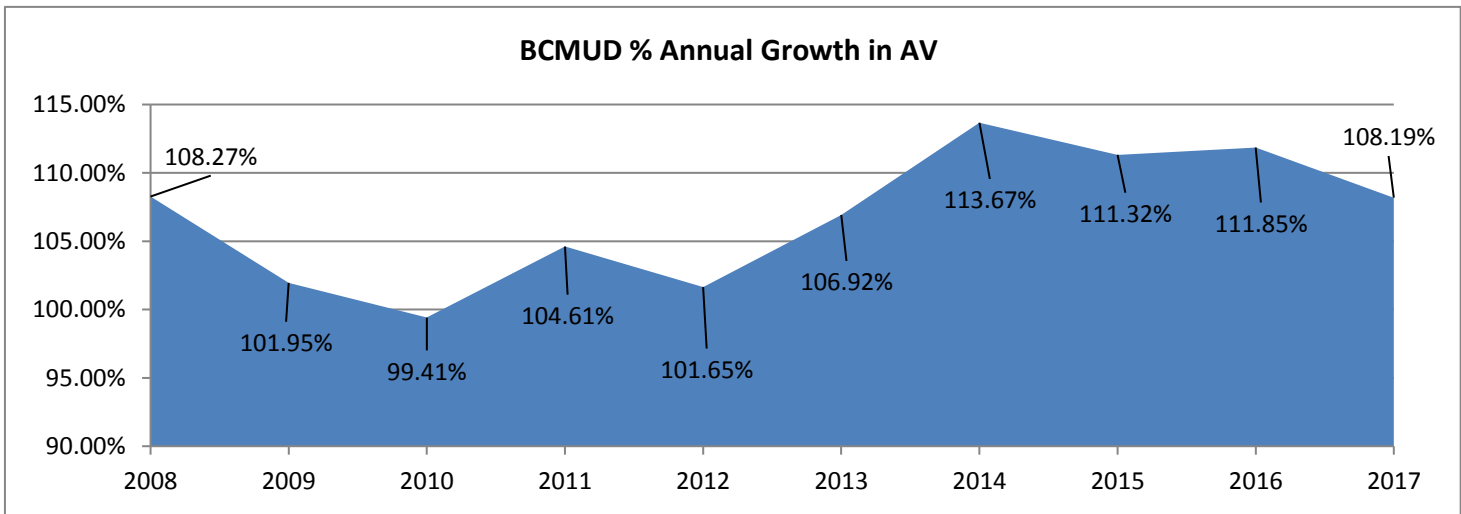
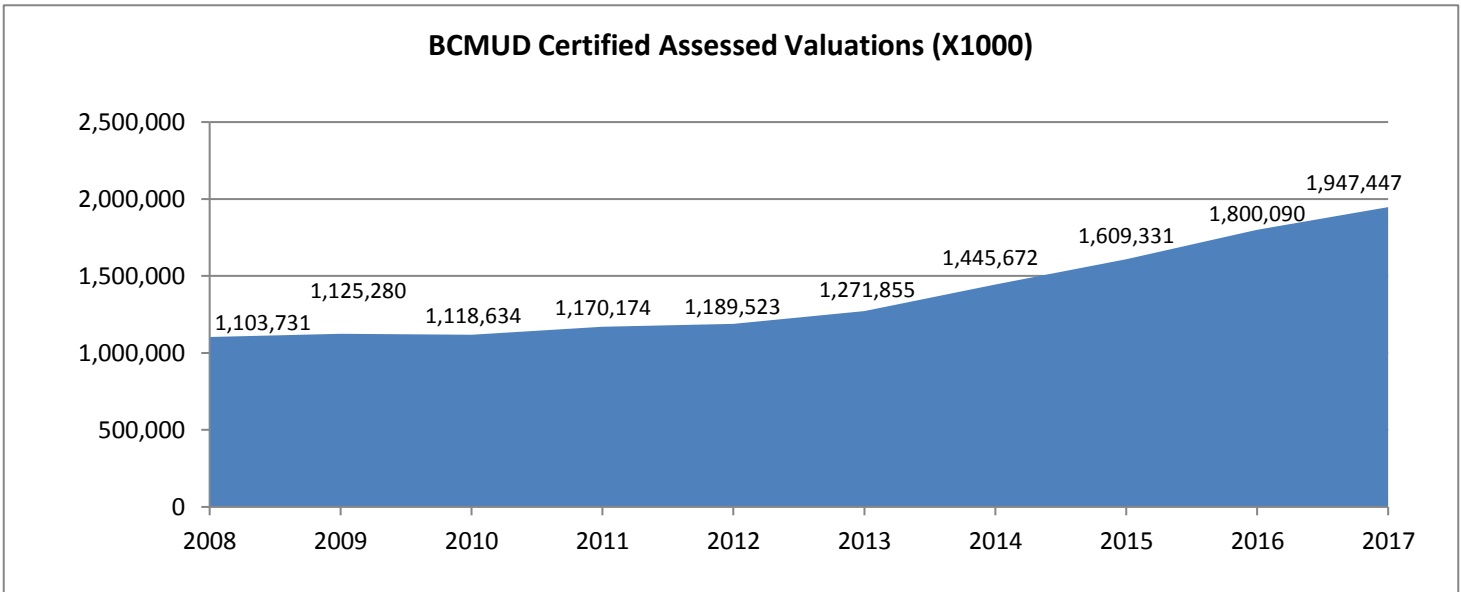


# Tax Rate Information

## Assessed Values and Property Taxes

As the District continues to grow its overall assessed valuation continues to increase as well. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. This fiscal year, the District is able to decrease the total tax rate by \$0.005 per \$100 valuation. The District is able to make this decrease in 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 continued operations and maintenance rate provides the revenue needed to keep pace with the growing need for maintenance of the District's assets and the increased costs of providing services to a growing population. The Defined Area tax rate also decreases by \$.035 per \$100 valuations in the FY2017 budget. The Defined Area tax rate is used exclusively for debt service.

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





## **Tax Rates**

### **District**

Operation

Debt Service

TOTAL

### **Tax Year 2017**

\$.300 per \$100 AV

\$.160 per \$100 AV

\$.460

### **Tax Year 2016**

\$.295 per \$100 AV

\$.170 per \$100 AV

\$.465

### **Defined Area**

Operation

Debt Service

TOTAL

### **Tax Year 2017**

\$.000 per \$100 AV

\$.190 per \$100 AV

\$.190

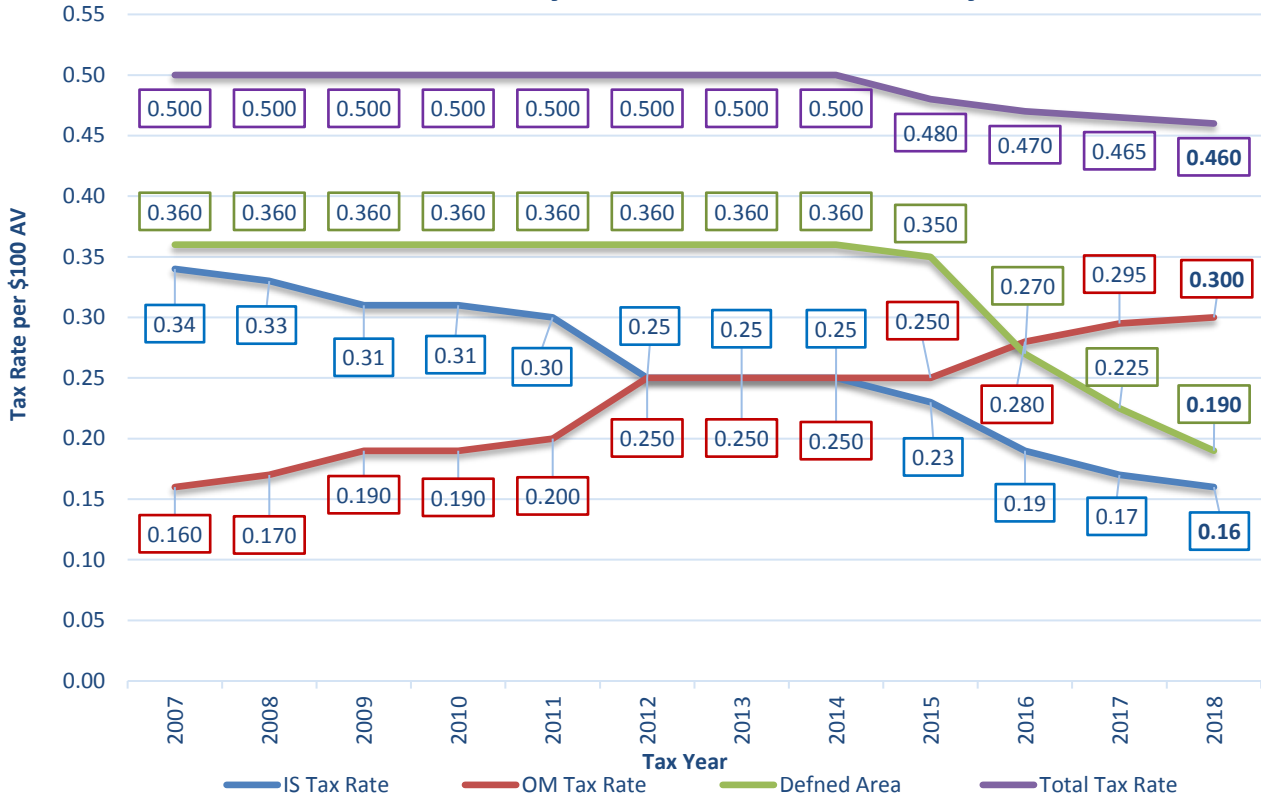
### **Tax Year 2016**

\$.000 per \$100 AV

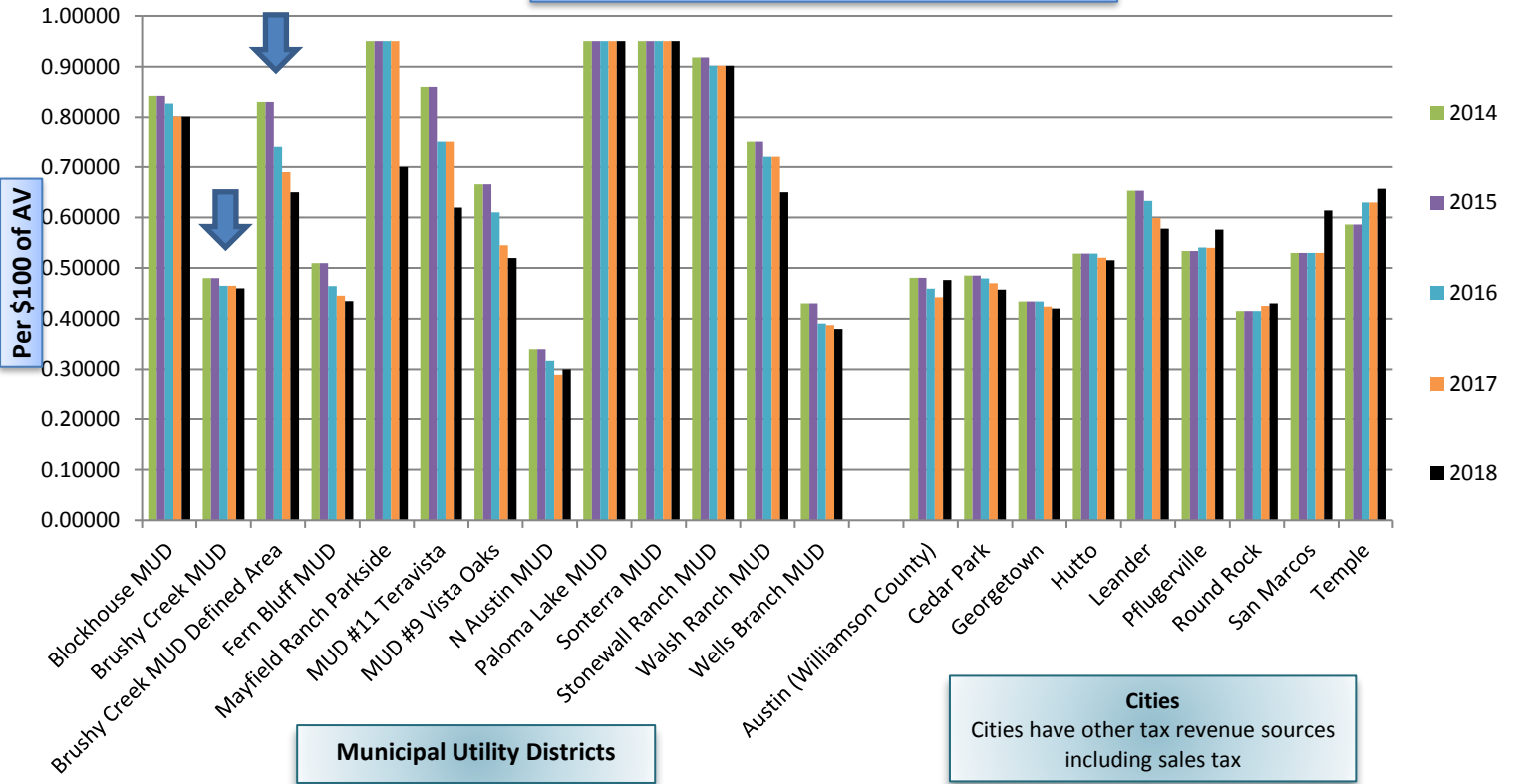
\$.225 per \$100 AV

\$.225

## Brushy Creek MUD Tax History 2007-2018

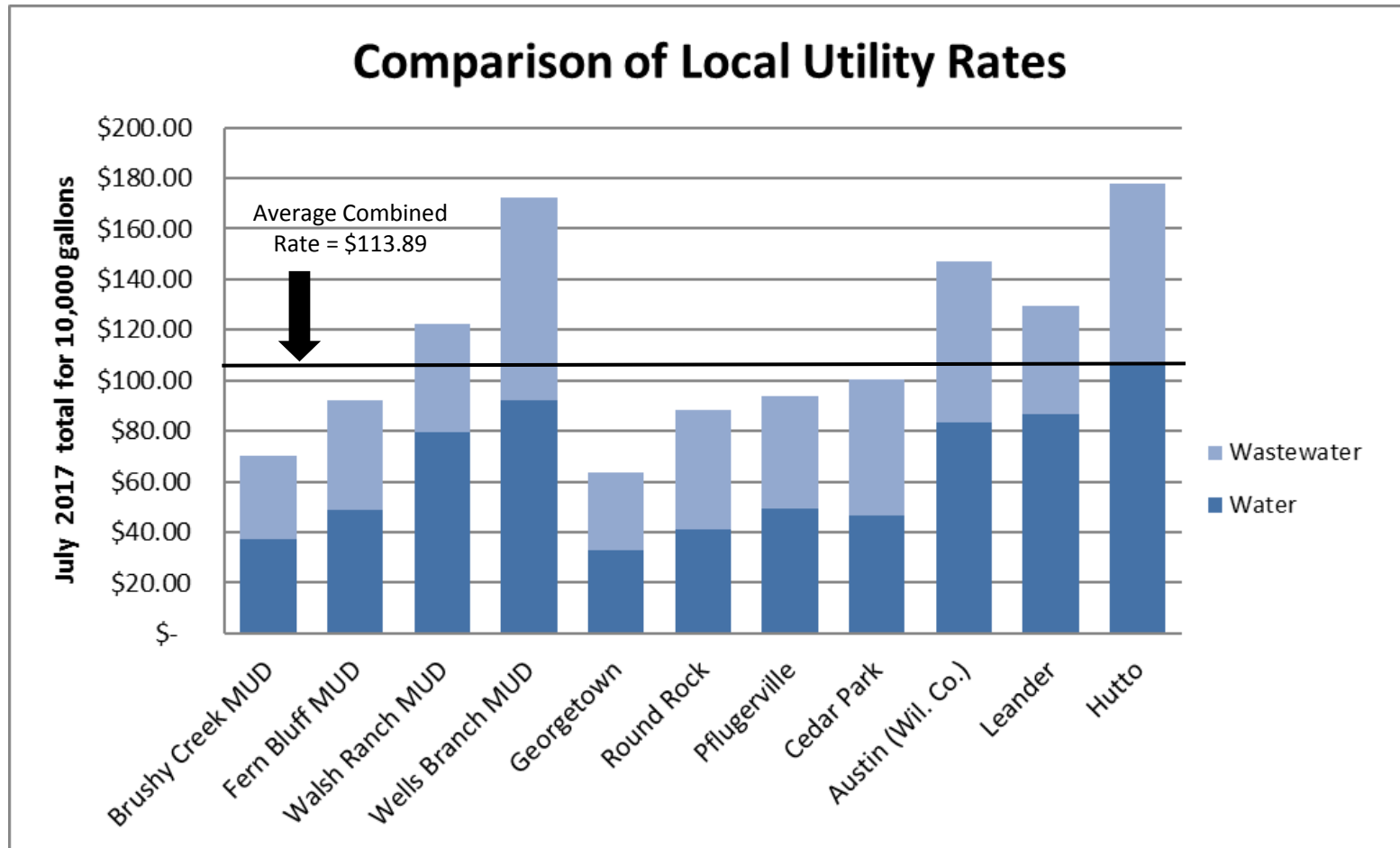


## 5-Year Comparison of Local Tax Rates





# Water & Wastewater Rates



## Water and Wastewater Rates

### Water Rates (Beginning March 2018)

#### *In-District*

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

#### *Out-of-District*

Base Rate	\$39.17
Winter Rate	\$2.17 per 1,000 gallons
Summer Rate	\$2.85 per 1,000 gallons
State Assessment	½ %

### Wastewater Rates

#### *In-District*

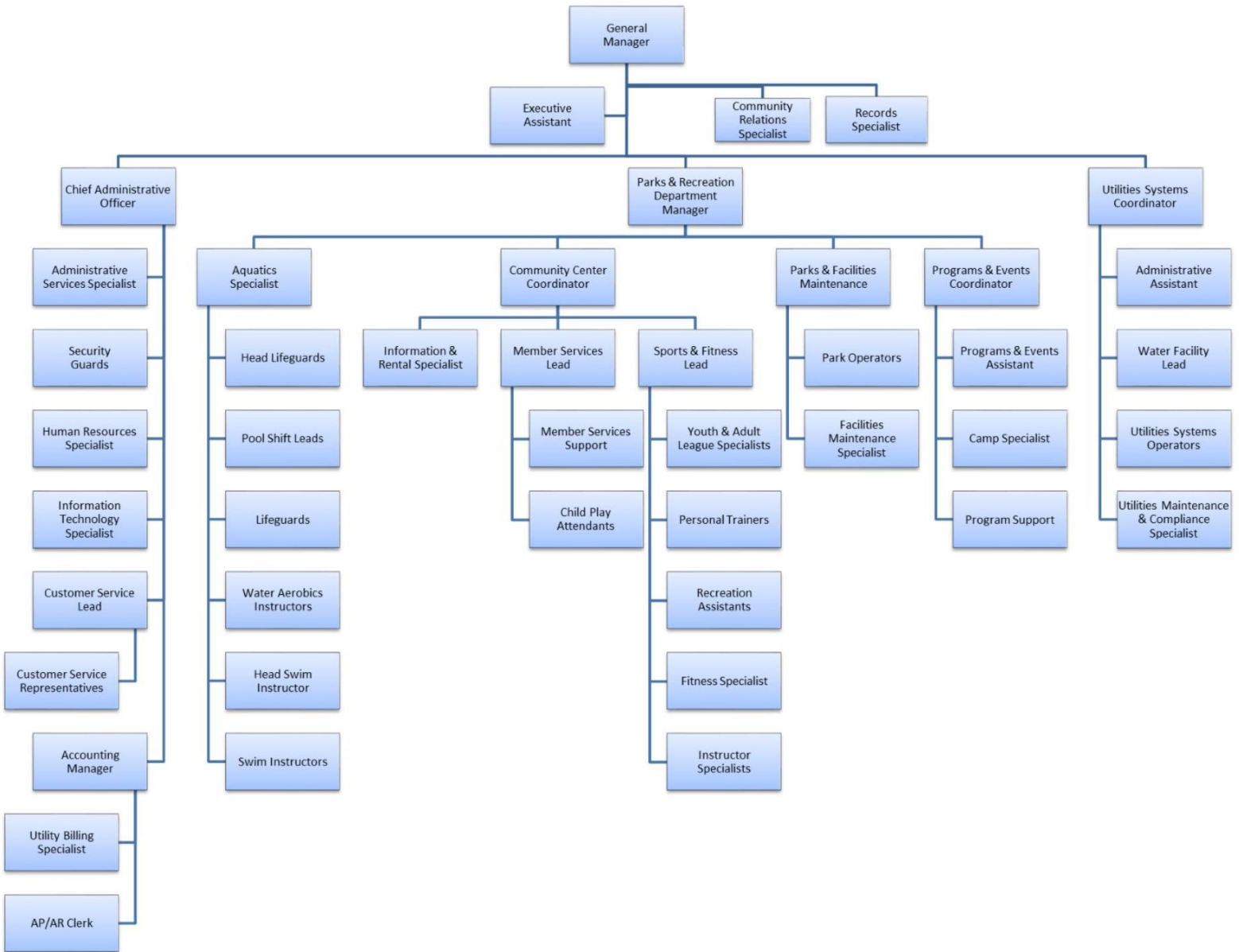
Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

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

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



# Budgeted Positions



BUDGETED POSITIONS								
EMPLOYEE	FY2016		FY2017 Budget		FY2017 May Update		FY2018 Budget	
	Numbers	FTE	Numbers	FTE	Numbers	FTE	Numbers	FTE
<b>Administration</b>								
General Manager	1	1.00	1	1.00	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00	1	1.00	1	1.00
Chief Administrative Officer	1	1.00	1	1.00	1	1.00	1	1.00
Records Specialist	1	0.50	1	0.75	1	0.75	1	0.75
IT Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Administrative Services Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Community Relations Specialist		0.00	1	1.00	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Customer Service Representative	3 ft 1 pt	3.50	3 ft 1 pt	3.50	4	4.00	4	4.00
Customer Service Team Lead	1	1.00	1	1.00	1	1.00	1	1.00
Security Guards	2	2.00	2	2.00	2	2.00	2	2.00
<b>Total</b>	<b>17</b>	<b>16.00</b>	<b>18</b>	<b>17.25</b>	<b>18</b>	<b>17.75</b>	<b>18</b>	<b>17.75</b>
<b>Maintenance</b>								
Parks & Facilities Maint. Coordinator	1	1.00	1	1.00	1	1.00	1	1.00
Operator II Parks	1	1.00	5	1.00	1	1.00	1	1.00
Operator I Parks	5	5.00	1	5.00	5	5.00	5	5.00
Facility Maintenance Specialist	1	1.00	1	1.00	1	1.00	1	1.00
<b>Total</b>	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>
<b>Recreation</b>								
Parks & Recreation Manager			1	1.00	1	1.00	1	1.00
Aquatics Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Head Lifeguards	5 S	2.32	6 S	3.87	6 S	4.73	6 S	4.73
Lifeguard Shift Leads			12 S	3.00	12 S	3.00	12 S	3.00
Lifeguards	60 S	6.95	48 S	6.86	48 S	6.86	48 S	6.86
Head Swim Instructor	1	0.50	1	0.50	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Fitness Specialist	1	1.00	1	1.00	3	1.72	3	1.72
Recreation Assistant	6	3.25	6	3.25	9	4.63	9	4.63
Sports & Fitness Lead	1	1.00	1	1.00	1	1.00	1	1.00
Youth League Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50	1	0.50	1	0.50
Instructor Specialist	10	1.35	10	1.35	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00	1	1.00	1	1.00
Member Services Support	5	2.30	5	5.00	10	9.78	10	9.78
Child Play Attendant	3 PT	0.95	3 PT	0.95	3 PT	1.92	3 PT	1.92
Personal Trainer	1	0.50	1	0.50	1	0.50	1	0.50
Programs & Events Coordinator	1	1.00	1	1.00	1	1.00	1	1.00
Program & Event Assistant	1	1.00	1	1.00	1	1.00	1	1.00
Program Support (after school/camps)	8 PT/S	4.00	8 PT/S	4.00	12 PT/S	5.96	12 PT/S	5.96
Program Support - Camp Specialist	1	0.30	1	0.30	1	0.30	1	0.30
<b>Total</b>	<b>110</b>	<b>31.92</b>	<b>112</b>	<b>42.43</b>	<b>126</b>	<b>50.75</b>	<b>126</b>	<b>50.75</b>
<b>Utilities</b>								
Utility System Coordinator	1	1.00	1	1.00	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00	1	1.00	1	1.00
Utility Systems Team Lead	1	1.00	1	1.00	1	1.00	1	1.00
Utility Systems Operator	5	5.00	5	5.00	5	5.00	5	5.00
Maintenance & Compliance Specialist	1	1.00	1	1.00	1	1.00	1	1.00
Water Facility Lead	1	1.00	1	1.00	1	1.00	1	1.00
Utility Systems Operator @ WTF	3	3.00	3	3.00	3	3.00	3	3.00
<b>Total</b>	<b>13</b>	<b>13.00</b>	<b>13</b>	<b>13.00</b>	<b>13</b>	<b>13.00</b>	<b>13</b>	<b>13.00</b>
<b>District Total</b>	<b>148</b>	<b>68.92</b>	<b>151</b>	<b>80.68</b>	<b>165</b>	<b>89.50</b>	<b>165</b>	<b>89.50</b>

# General Fund Summary

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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 FY2018 represent a 3% increase from FY2017 budgeted expenses, and revenue is budgeted to increase 5%.

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

There are several significant impacts to the FY2018 Budget.

## Major Projects and Capital Items

### Administration

- \$30,000 for replacement of carpet in administrative offices
- \$12,000 for LED Sign Replacement

### Utilities

- \$100,000 - Relocation of utilities for County's Hairy Man Road project
- \$200,000 for Renovation work at Maintenance Yard
- \$60,000 for Lift Station Repairs
- \$116,000 for Equipment and Vehicle Replacement
- \$260,000 for Ground Well #6, a new District water source
- \$250,000 for Rack #3 Water Treatment Plant Membrane Replacement
- \$25,000 SCADA server replacement at Water Treatment Plant
- \$35,000 to purchase six new Turbidimeters for Water Treatment Plant

### Parks Master Plan

- \$250,000 Community Park Playground
- \$250,000 for engineering work for Community Park Amphitheatre
- \$150,000 for Highland Horizon Pool Building renovations
- \$50,000 for renovation of Cat Hollow Pool Restrooms

### Recreation

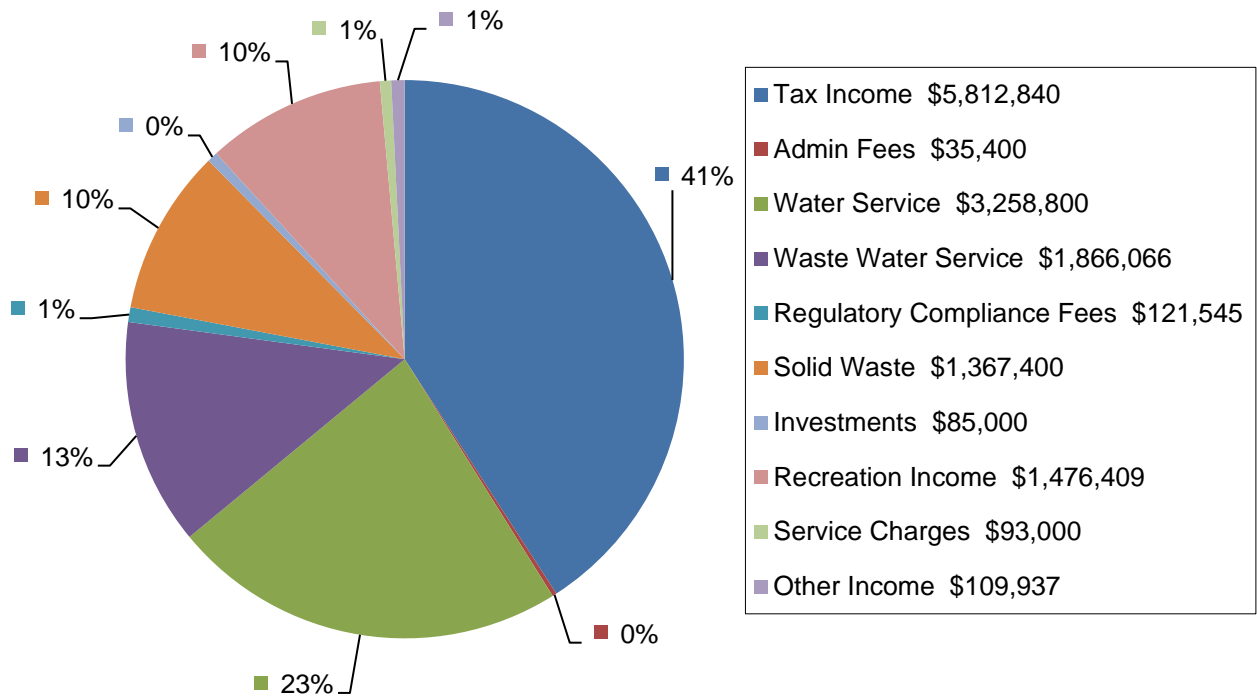
- \$50,000 for Cat Hollow Pool Fence

### Parks

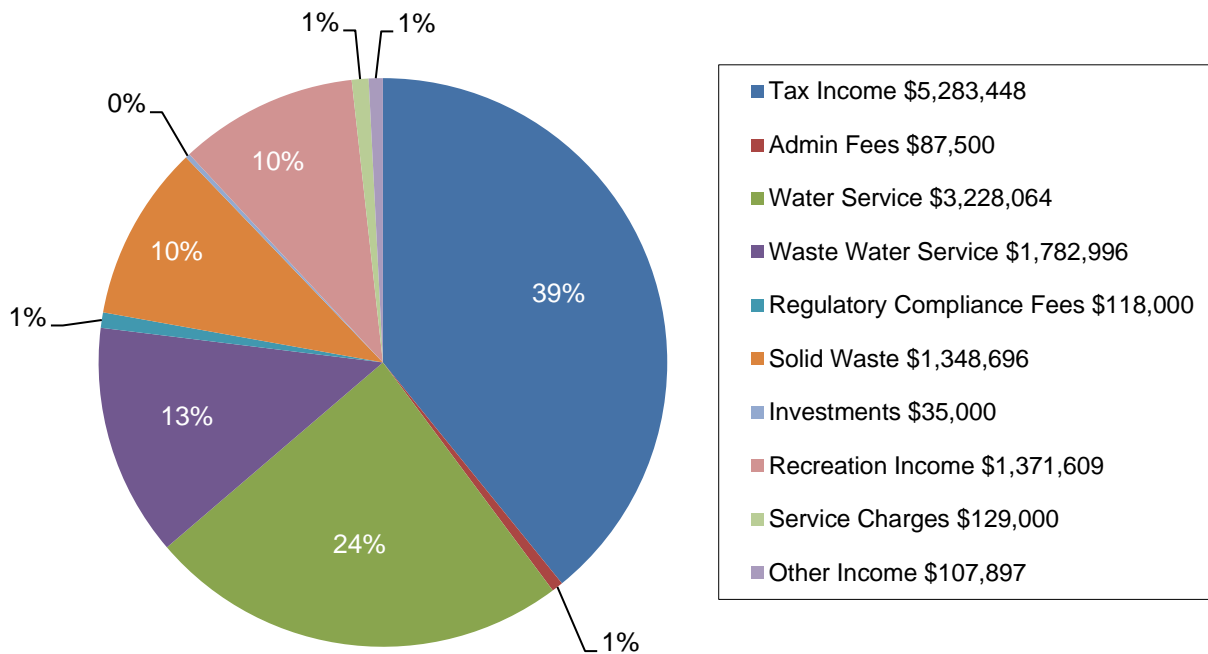
- \$15,000 for Pepper Rock Fence
- \$285,000 to replace 4 Pepper Rock Park Playscapes & Shade Covers
- \$65,000 for new Sendero Springs Sect. 7 Playscape & Shade Cover
- \$20,000 for Highland Horizon Playscape



### FY2018 General Fund Revenue

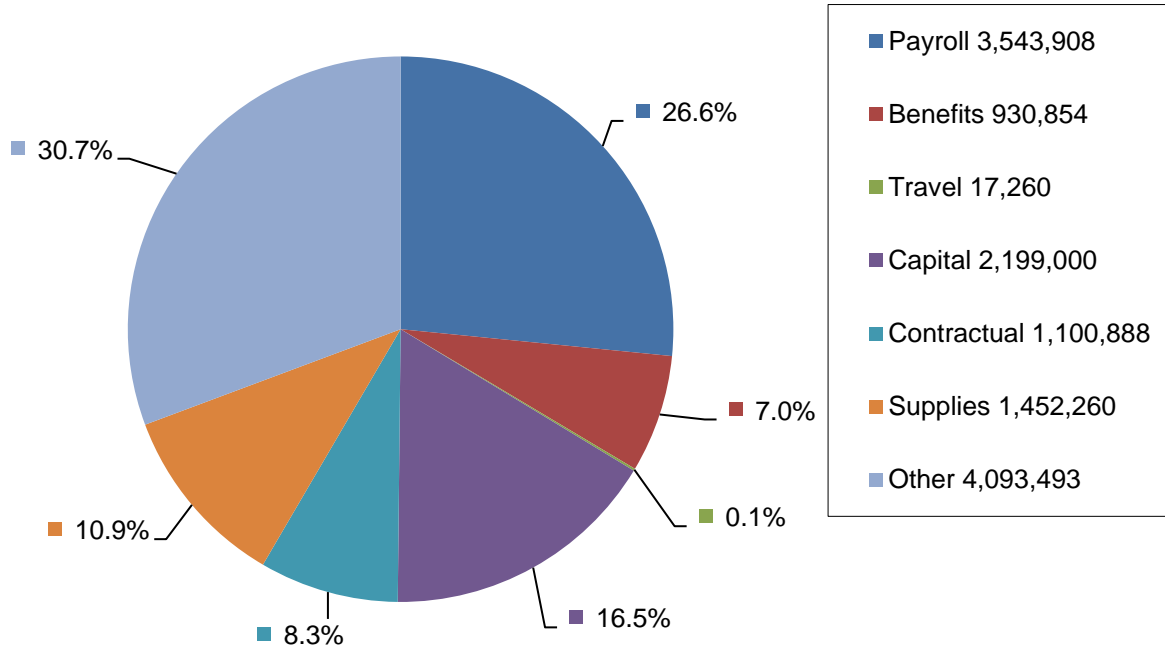


### FY2017 General Fund Revenue

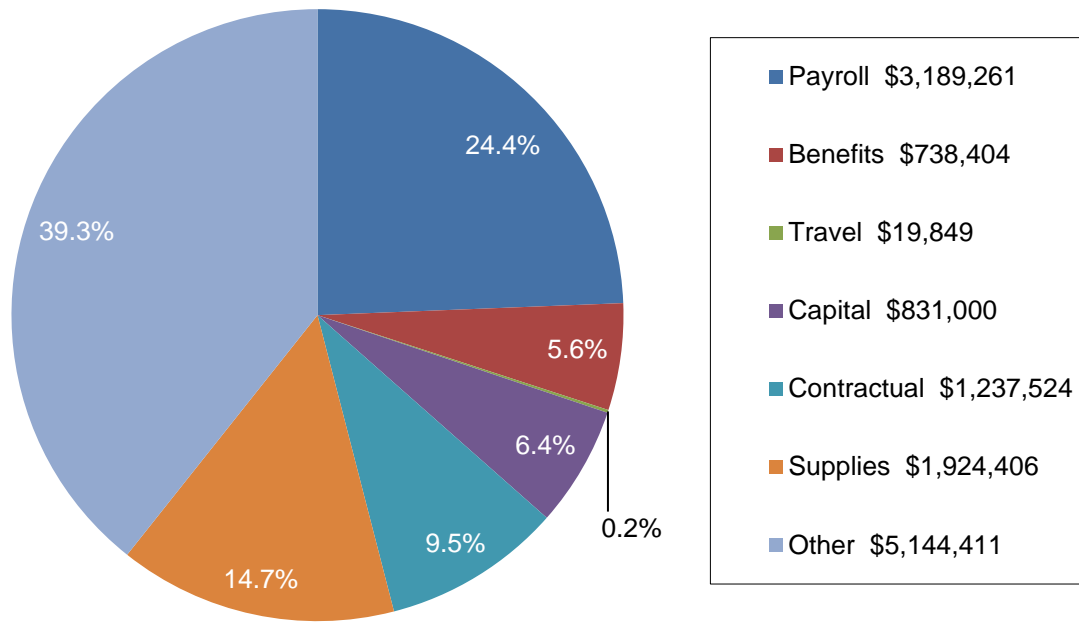




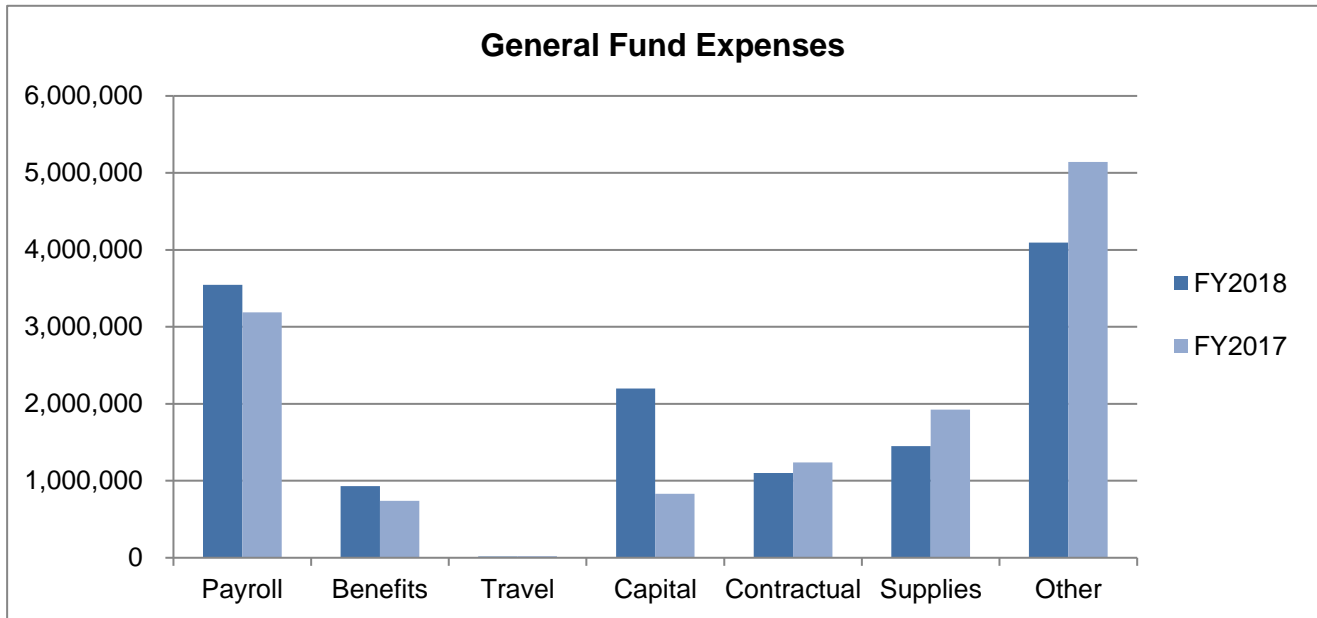
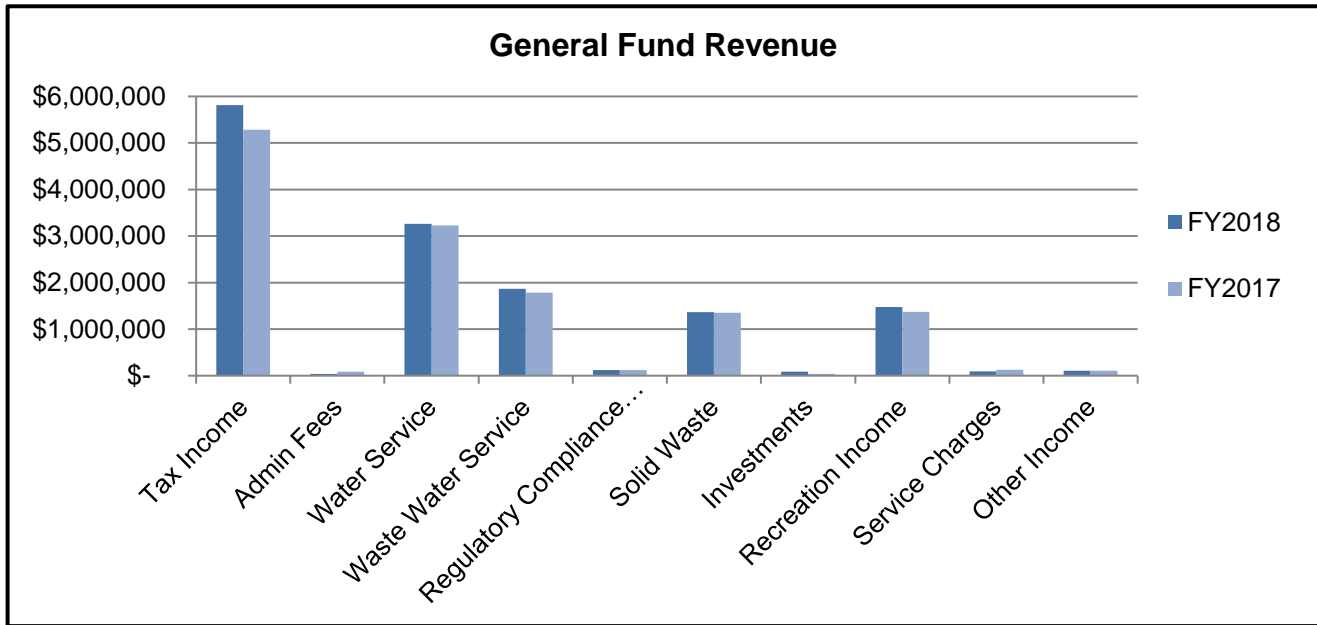
### FY2018 Expenses - By Category



### FY2017 Expenses - By Category



# General Fund



\*2018 Other Expense Category includes, but not limited to, the following;

	<u>2018</u>	<u>2017</u>
The Regional Wastewater Contract	\$941,363	\$856,437
Solid Waste contractor	\$1,283,306	\$1,151,201
Utilities and Streetlights	\$664,044	\$629,537
Revenue Bond Payments	\$568,323	\$575,000
Board Contingency	\$408,335	\$518,844

## Administrative Departments

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

### FY2018 Proposed Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2018 Budget</u>	<u>FY2017 Budget</u>
Non-Tax Revenue	3,000	276,700	0	279,700	263,339
Expenses	710,667	1,445,005	263,045	2,418,717	2,572,694
Net	(707,677)	(1,168,305)	(263,045)	(2,139,017)	(2,309,355)
Transfer of 10% Revenue from other Cost Centers				811,346	790,942
Transfer to Services				(2,367,197)	(1,228,359)
Net Surplus / (Deficit)				(3,694,868)	(2,739,896)
Required OM Tax Rate				0.178	0.161

### Transfer from Administration to Services

The \$2,117,098 transfer from Administration to Services is to cover the deficit in Services created by the funding of Recreation Programs Capital projects (\$335,000), the revenue note debt on the Community Center expansion (\$683,000), and the Utility Capital Projects (\$772,000)

### Executive Cost Center

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

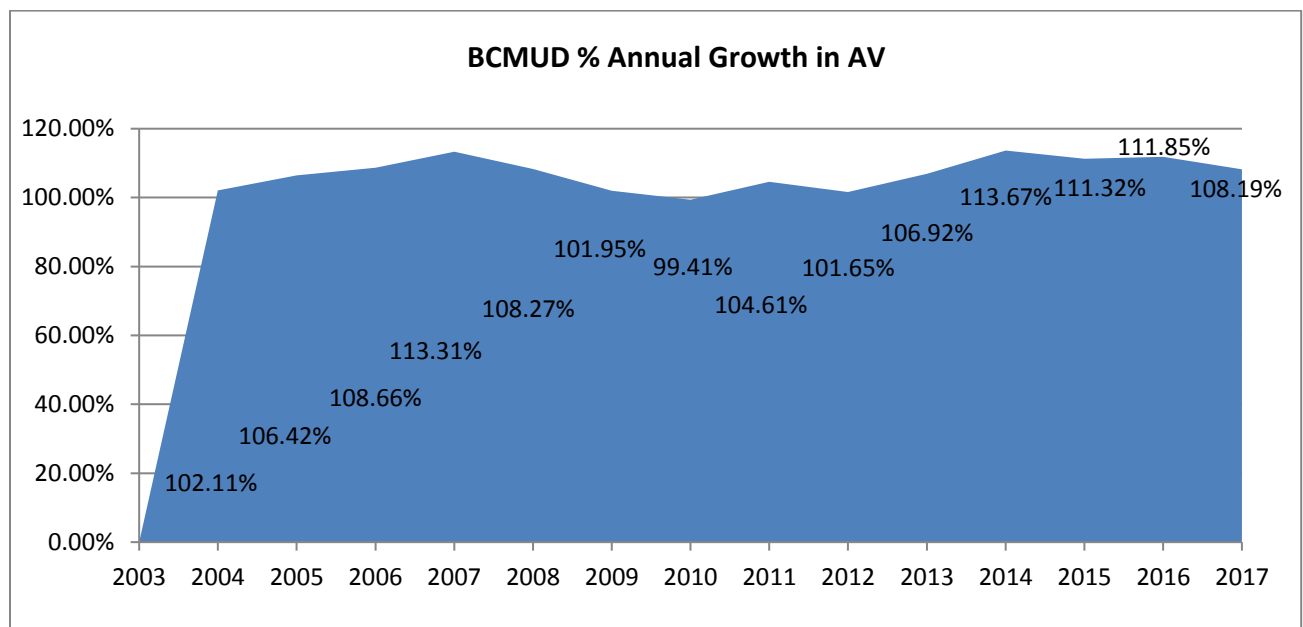
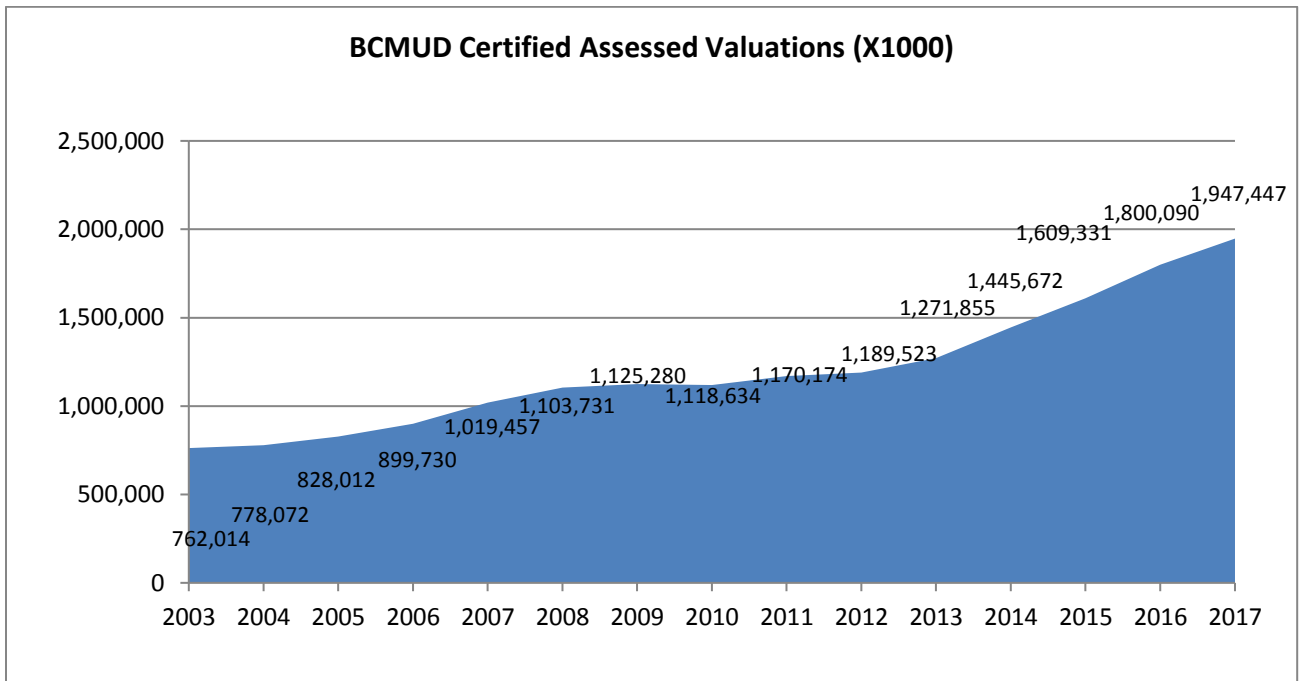
Changes reflected in the FY2018 budget include the following;

- The contingency is being funded at \$408,335
  - 2% of revenues
  - \$123,807 for additional projects
- Staff is requesting a 3% pool for pay increases
- \$3,000 revenue projection for Community Events sponsorships

### 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 \$.295 per \$100 of Assessed Value (AV). This year the rate was increased to \$0.300 per \$100 of Assessed Value. Based on this year's AV, each \$.01 of tax rate generates \$192,834 in revenue.



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 FY2018, staff requested budgets for Administrative cost centers that requires a **\$0.178** cent OM tax rate.

Significant changes reflected in the FY2018 Budget include the following;

- Increase in Maintenance Contracts to \$26,500 from \$20,975
- Reduction in Contract Labor costs (temp services for staff) to \$8,000 from \$60,300
- Increase in the Phone/Cable Expense due to the new Spectrum fiber Internet connection. New budget amount is \$25,000 from \$16,480 in FY2017
- Expense for Streetlights reduced to \$135,000 from \$142,950 to reflect current billing

Additionally, the FY2018 Administration Budget includes the following Capital items:

- \$12,000 for replacement of the LED sign on O'Connor

## **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 reflected in the FY2018 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 Parks capital improvement. However, repair and replacement projects are budgeted in Maintenance.

### FY2018 Proposed Budget

#### Funding Maintenance Cost Centers

	<b><u>Parks Maintenance Cost Center</u></b>	<b><u>Aquatics Maintenance Cost Center</u></b>	<b><u>Facility Maintenance Cost Center</u></b>	<b><u>FY2018 Budget</u></b>	<b><u>FY2017 Budget</u></b>
Non-Tax Revenue	10,500	0	0	10,500	10,558
Expenses	1,711,750	464,328	201,432	2,377,510	2,254,054
Net	(1,701,250)	(464,328)	(201,432)	(2,367,010)	(2,243,496)
Transfer of 10% Revenue to Administration				(1,050)	(1,056)
Net Surplus / (Deficit)				(2,368,060)	(2,244,552)
Required OM Tax Rate				0.122	0.134

**For both Administration and Maintenance funding, the required OM tax rate is \$0.30 cents per \$100 of assessed value.**

### Parks Maintenance Cost Center

Significant changes reflected in the FY2018 Budget include the following

- \$7,000 for two new water fountains
- \$33,805 increase in landscaping contract due to expanded grass areas at Community Center
- \$65,000 for shaded fuel break maintenance

Additionally, the FY2018 Budget includes the following capital items, replacements, and repairs:

- \$15,000 for the Pepper Rock Park fence
- \$285,000 for Replacement of 4 Pepper Rock Park Playscapes & Shades
- \$250,000 for Community Park Playground

### Aquatics Maintenance Cost Center

Significant changes reflected in the FY2018 Budget include the following;

- \$150,000 for Highland Horizon Pool Building
- \$50,000 for Cat Hollow Pool Bathrooms
- \$50,000 for Cat Hollow Pool Fence

## **Facility Maintenance Cost Center**

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

The FY2018 Budget includes the following capital items, replacements, and repairs:

- \$30,000 for new carpet in administration offices
- \$96,380 (increase of \$16,380) for additional janitorial services for new Recreation area

## 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 to Administration
- Funding of Recreation services at \$120 per District water connection.

### FY2018 Budget Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Regulatory Compliance Cost Center</u>	<u>Solid Waste Cost Center</u>	<u>FY2018 Budget</u>	<u>FY2017 Budget</u>
Non-Tax Revenue	3,273,300	0	1,866,066	121,545	1,367,400	6,628,311	6,532,256
Expenses	777,541	2,138,121	1,510,084	99,824	1,248,931	5,774,501	5,774,502
Net	2,495,759	(2,138,121)	355,982	21,7210	118,469	853,810	757,754
Transfer of 10% Revenue to Administration						(662,831)	(653,226)
Transfer of \$120 per connection to Recreation						(687,960)	(680,760)
Transfer to Reserves						(710,000)	(269,599)
Transfer from Reserves						250,000	
Transfer to Recreation						(1,160,116)	(382,528)
Transfer from Administration						2,117,097	1,228,359
Net Surplus / (Deficit)						0	0

FY2018 Transfer to Reserves Includes: \$390,000 to refund Water Line Replacement project, \$50,000 for Drainage Improvements, \$50,000 for Lift Station Improvements, \$25,000 to Membrane Filter Replacement, and \$195,000 to Park Master Plan Capital.

## 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 FY2018 budget reflects revenue based on current rates and average consumptions. Based on future weather projections, the budget for water revenue has been slightly decreased.

Changes included in the FY2018 budget include:

The FY2018 Budget includes the following Capital items and projects:

- \$50,000 for F550 with dump bed
- \$100,000 for Relocation of Utilities for Hairy Man Road Project
- \$200,000 to Renovate Maintenance Yard
- \$9,000 to purchase Hoe Ram for mini excavator



## **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.

Significant items in the FY2018 Budget include

- \$10,000 for sewer line repairs
- \$60,000 for Lift Station Repairs

## **Water Treatment Facility Cost Center**

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

The FY2018 Budget includes the following Capital items and projects:

- \$25,000 for SCADA Server Replacement
- \$25,000 to purchase F250 to replace 2008 Nissan
- \$260,000 for Ground Well #6 Work
- \$35,000 for Six Turbidimeters
- \$12,000 to Replace RTU Radios
- \$20,000 to Replace Control Panel and 2nd Vortex Lift Pump
- \$250,000 for Rack #3 Membrane Replacements (Funded from Reserves)

Significant items in the FY2018 Budget include

- \$25,000 for UCMR3 Lab Fees to meet new regulatory testing

## **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.

There are no significant changes reflected in the FY2018 Budget.

## **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 FY2018 budget reflects the growing number of customers and an increasing percentage of customers recycling.

There are no significant changes reflected in the FY2018 Budget.

## 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. The deficit is funded by revenue from the Services departments at a level equivalent to \$120 per water connections.

### FY2018 Proposed Budget Funding Parks and Recreation Cost Centers

	<b>Parks Programs <u>Cost Center</u></b>	<b>Aquatics Programs <u>Cost Center</u></b>	<b>Community Center <u>Cost Center</u></b>	<b>Builders Park Fee</b>	<b>FY2018 <u>Budget</u></b>	<b>FY2017 <u>Budget</u></b>
Non-Tax Revenue	107,460	229,163	1,138,023	20,400	1,495,046	1,395,609
Expenses	526,818	481,752	1,598,365	0	2,606,935	2,118,236
Net	(419,358)	(252,589)	(1,028,665)	20,400	(1,111,889)	(722,627)
Transfer to Park Fee Capital Reserve					(20,400)	(29,000)
Community Expansion FY2017 Bond Payment					(568,323)	(575,000)
Transfer of 10% Revenue to Administration					(147,464)	(136,661)
Net Surplus / (Deficit)					(1,300,154)	(1,463,288)
Funding of \$120 per connection from Utility Services					687,960	680,760
Transfer from Parks Capital Reserves for CC Expansion furniture					0	400,000
Transfer from Services					1,160,116	382,528
Net Surplus/(Deficit)					0	0

## Community Center Cost Center

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

The Community Center budget for FY2018 includes the following;

- Short Term Memberships are budgeted to increase 46% over 2017 budget
- New Memberships are budgeted to increase by 38% over 2017 budget

## **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 FY2018 Budget includes the following Capital items and projects:

\$65,000 for Sendero Springs Section 7 Playscape & Shade

\$20,000 for Highland Horizon Playscape

\$250,000 for Community Park Amphitheater

## **Aquatics Programs Cost Center**

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

There are no significant changes reflected in the FY2018 Budget.

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

Builder's park fee revenue is used to purchase capital improvements for the District's parks.

The FY2018 budget is based on the sale of 20 LUEs. The budgeted 20 LUEs is a decrease from the 40 new LUEs budgeted in FY2017. New LUEs have exceeded budgeted expectations in recent years with faster than anticipated development. However, as the District reaches build out the available LUEs will continue to decrease. The 20 new LUEs are based on the current development plans and expectations. Funds collected are being transferred to the Park Fee fund balance.



# Debt Service Fund Summary

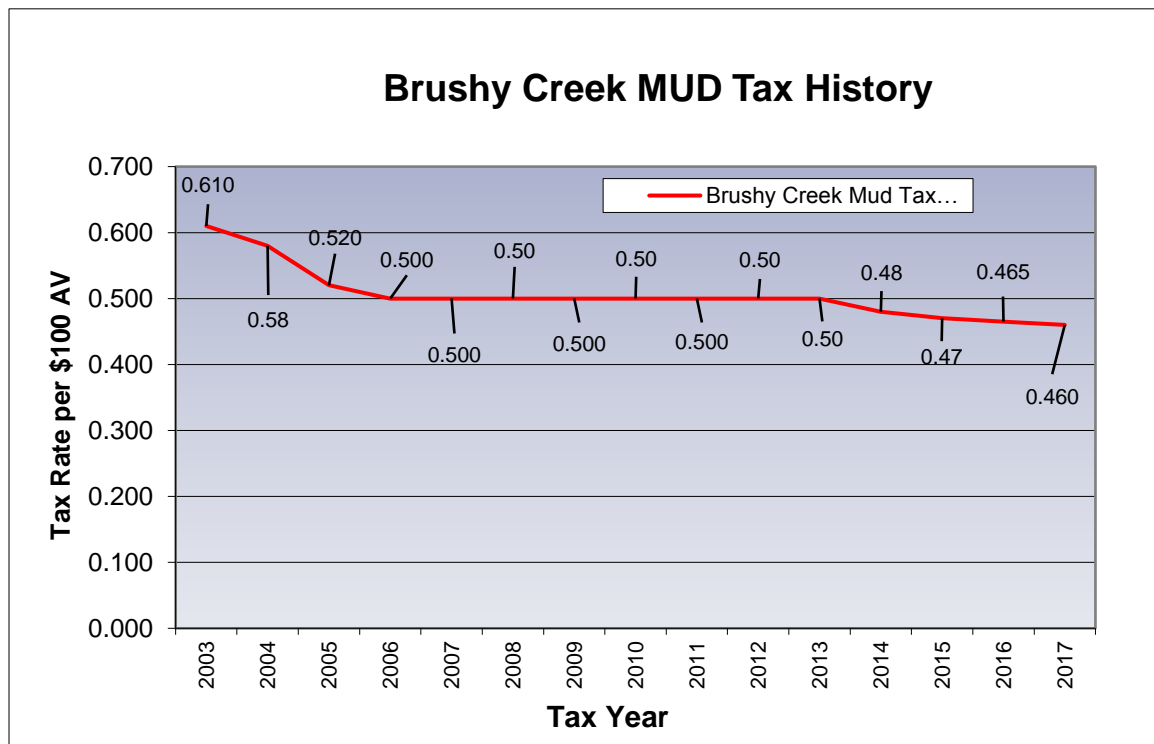
## The FY2018 Debt Service Budget

The final assessed values for the District for 2017 is \$1,947,447,940. The Defined Area assessed values for 2017 is \$446,015,136. Based on these values and the value of the debt service fund balance, staff recommended a \$.16 District debt service (IS) tax rate and a \$.19 Defined Area tax rate for fiscal year 2018. This will generate \$3.084 million in tax revenue (plus \$839 thousand for the Defined Area). The District's assessed value for 2017 increased 9.08% from \$1.785 billion in the previous year.

Additional revenues include interest income (\$29,685) budgeted at an estimated 1.0% earnings on the fund balance. The budget also reflects a transfer of \$100,000 from the water capital recovery fee funds and transfers of \$12,504 from the District debt service reserves and \$81,040 from the Defined Area Debt Service fund balance.

### Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$4.7 million as of 10-1-2017. All Debt Service funds are Restricted to making debt payments.



Projected Fund Balance	<b><u>\$4,700,000</u></b>
Restricted to District Debt	\$2,900,000
Restricted to Defined Area Debt	\$1,800,000
Unassigned	\$ 0

## Debt Service Obligations

### Fiscal Year 2018

The required bond debt service payments for fiscal year 2017-2018 is in the following chart. The bond interest payments are made in equal installments in November and May and the principal payment made in May.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$405,000	\$163,323	\$568,323
Non-Revenue Defined Area Bonds	\$460,000	\$464,189	\$924,189
Non-Revenue District Bonds	<u>\$2,145,000</u>	<u>\$1,017,106</u>	<u>\$3,162,106</u>
Total	\$3,010,000	\$1,644,618	\$4,654,618

## Other Debt Service Expenditures

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

## Debt Service Revenue Sources

### Property Taxes - District

The primary source of revenue for the District's debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District's behalf by the Williamson County Appraisal District. The I&S tax rate for the District was \$.17 per \$100 of Assessed Value (AV) in FY2017. The FY2018 Budget reflects an I&S tax rate of \$.16 per \$100 of AV.

### Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder's fee to connect to the District water distribution system. The Water CRF revenue historically is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long-Term Water Project. In FY2018, staff have budgeted the transfer of \$100,000 from the water capital recovery funds toward debt service payments. There is approximately \$1.261 million in this fund balance.

### Defined Area

The primary source of revenue for the Defined Area's debt service is Interest and Sinking (I&S) tax revenue specifically from the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2017, the I&S tax rate for the Defined Area was \$.225 per \$100 of AV. The FY2018 Budget decreases the I&S tax rate for the Defined Area to \$.20 per \$100 of AV.

### Fund Balance

The District typically transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$2.9 million at the end of FY2017 plus an additional \$1.8 million for the Defined Area. In FY2018, the debt service fund balance will contribute \$12,504 to annual debt cost. The Defined Area fund balance will contribute \$81,040 to the FY2018 payments.

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

## Overview of Outstanding Debt

At the beginning of the 2018 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$47.53 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds.

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

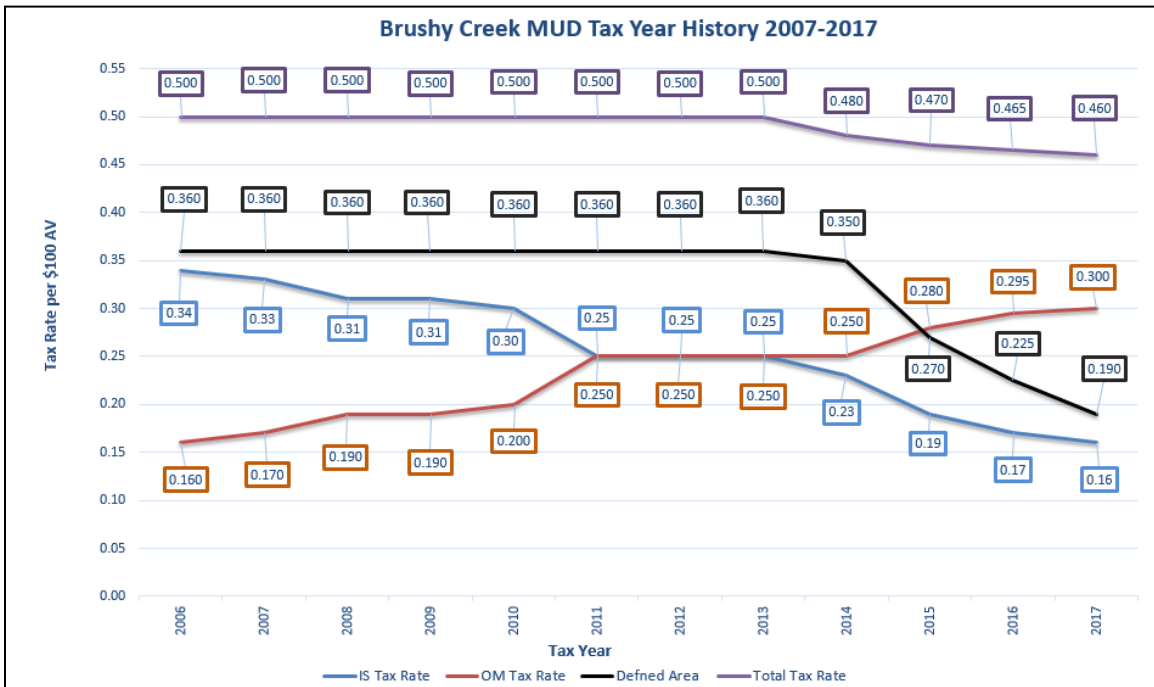
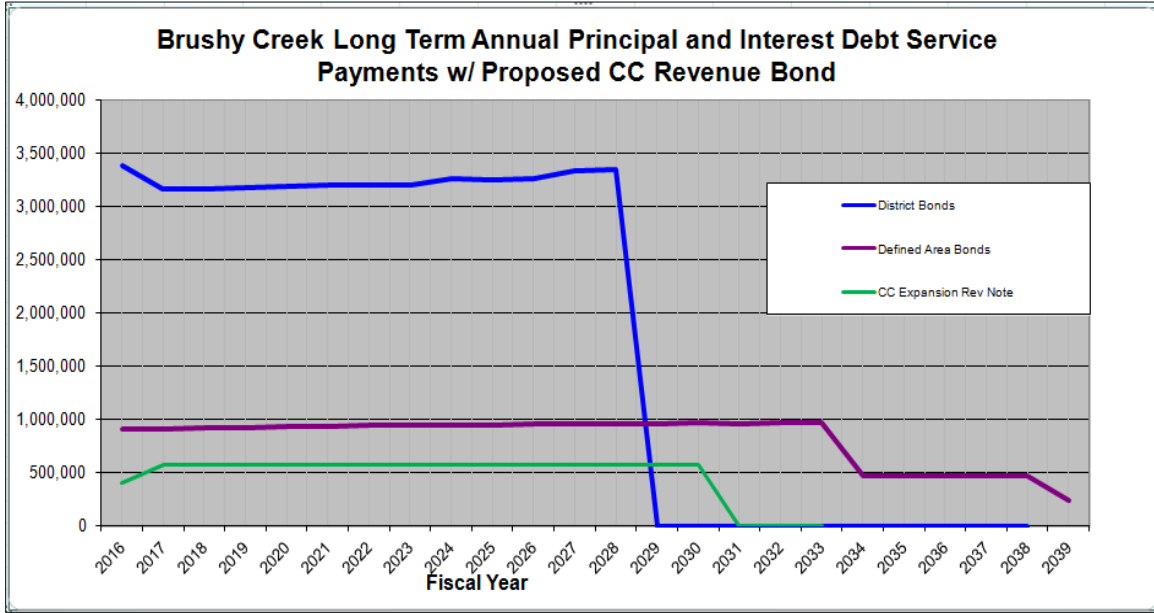
<b>Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2018</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2010 (Refunding)	17,190,000	7,195,000	9,995,000
Series 2011 (Refunding)	2,080,000	25,000	2,055,000
Series 2012 (Refunding)	9,260,000	1,030,000	8,230,000
Series 2013 (Refunding)	6,125,000	100,000	6,025,000
Series 2005	9,500,000	8,335,000	1,165,000
Series 2009 (Refunding)	7,975,000	6,375,000	1,600,000
<b>TOTAL</b>	<b><u>59,970,000</u></b>	<b><u>30,900,000</u></b>	<b><u>29,070,000</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 FY2018 there had been five new bond issues totaling \$14,355,000 and one refunding totaling \$3,625,000.

<b>Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2018</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 2009	2,365,000	2,140,000	225,000
Series 2011	2,370,000	340,000	2,030,000
Series 2013	4,070,000	905,000	3,165,000
Series 2015	3,530,000	175,000	3,355,000
Series 2015 Refunding	3,625,000	150,000	3,475,000
TOTAL	<u>17,980,000</u>	<u>5,730,000</u>	<u>12,250,000</u>

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

<b>Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2018</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 2016 CC Expansion	6,940,000	730,000	6,210,000
TOTAL	<u>6,940,000</u>	<u>730,000</u>	<u>6,210,000</u>





# Capital Fund Summary

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## FY 2018 Budget

The FY 2018 capital fund revenue is based on the sale of 20 LUEs, which is a decrease from FY2017.

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

Park fees will be transferred to Park Fee reserve balance.

The Capital Fund balance is projected to be \$1.88 million as of 10-1-2018.

<b>Projected Fund Balance</b>	<b><u>\$2,654,000</u></b>
Restricted to Water Capital improvements	\$1,262,000
Restricted to Waste Water Capital improvements	\$1,392,000
Unassigned	\$ 0

## Capital Fund Revenue Sources

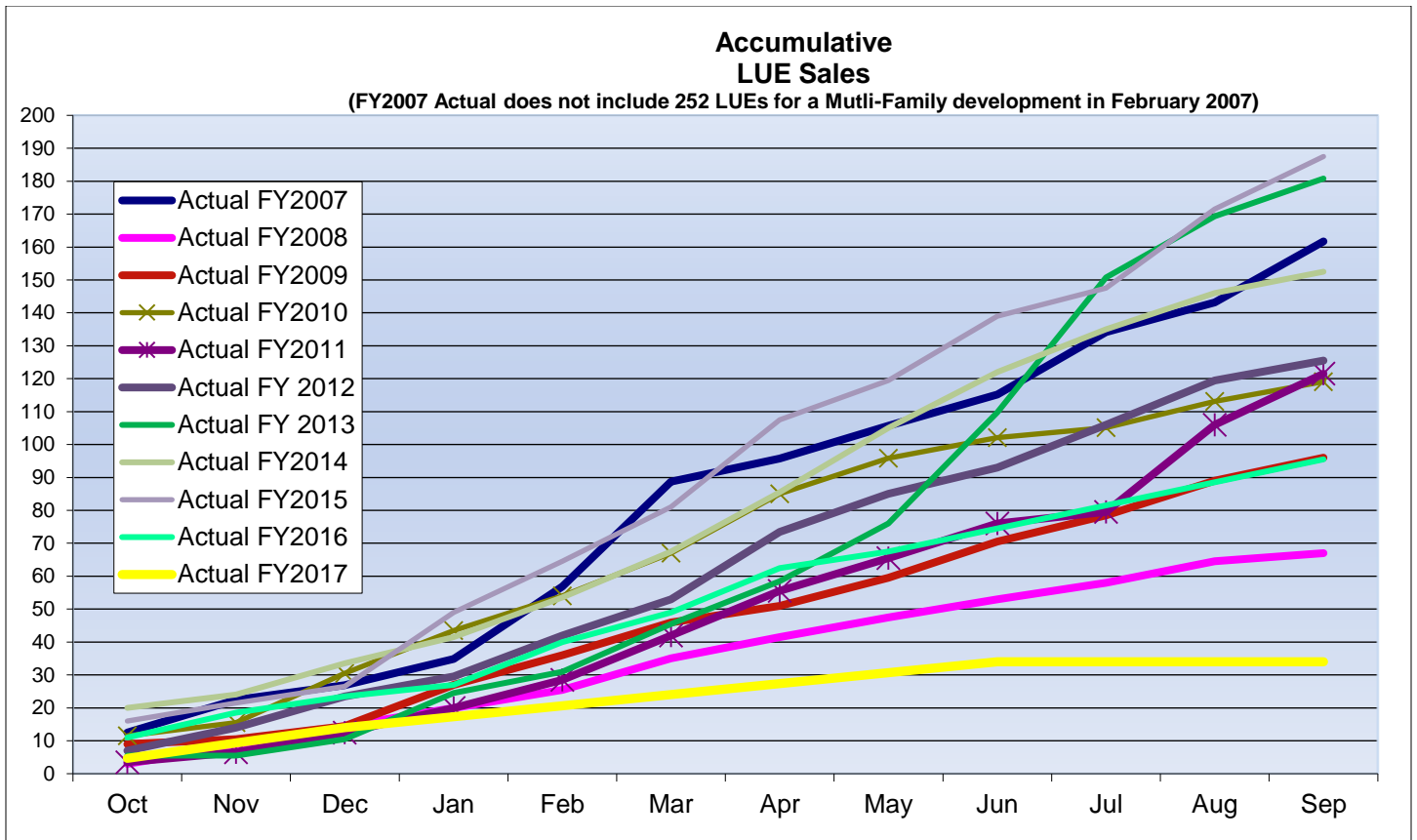
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being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

The current Builders Fee for one LUE is \$5,687.87. 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
\$901.87	Parks Fee	General	Builders Park Fee
\$325	Inspections Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration
\$220	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$200	Deposit		Recorded as a liability to be refunded when resident terminates service

The Parks Fee increases each April 1 by 3%.

The level of revenue generated by the builder's fee is tied very closely to the housing market and available development sites in the District. The District has permitted nearly all the available sites. The chart below reflects the historical sale of LUEs.



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

## Capital Fund Expenditures

### Water Capital Recovery Fee (CRF)

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

### Waste Water Capital Recovery Fee (CRF)

The revenue received from the waste water impact fee is historically transferred to the Operating fund to contribute toward the cost of the regional waste water contract cost if current year revenues do not cover all current year expenses. In the FY2018 budget, the revenue will be left in reserves.

### Fund Balance

The retained earnings from the Water impact fees is projected to be more than \$1,262,000 at the start of FY2018. The Wastewater impact fee retained earnings is projected to be more than \$1,392,000 at the start of FY2018.

### 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 \$805,000 at the start of FY2018. In 2017, \$400,000 of Park Fee reserves were used for the Community Center expansion.

General Fund Summary

**Brushy Creek Municipal Utility District**

Planning Tool

Fiscal Year: **2018**

**General Fund Summary**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4101	Property Tax Income	4,519,053	<b>5,257,162</b>	<b>5,783,920</b>	<b>110%</b>	526,758
4102	Delinquent Property Tax Income	4,722	<b>26,286</b>	<b>28,920</b>	<b>110%</b>	2,634
4103	Defined Area Tax	-	-	-		0
4104	Defined Area Delinquent Taxes	-	-	-		0
4105	Sale of Surplus Assets Proceeds	-	-	-		0
4110	Plan Review Income	9,000	<b>4,500</b>	<b>4,500</b>	<b>100%</b>	0
4112	Inspection Fees	68,282	<b>50,000</b>	<b>10,000</b>	<b>20%</b>	(40,000)
4120	Bond Revenue	-	-	-		0
4121	Bond Premium Revenue	-	-	-		0
4130	Builders Fees	94,926	<b>29,000</b>	<b>20,400</b>	<b>70%</b>	(8,600)
4201	Water Service	3,181,813	<b>3,114,604</b>	<b>3,040,000</b>	<b>98%</b>	(74,604)
4202	CRF - Water	-	-	-		0
4203	WW Service	1,770,116	<b>1,780,596</b>	<b>1,865,566</b>	<b>105%</b>	84,970
4204	CRF - WW	-	-	-		0
4211	Water Connection	24,530	<b>8,800</b>	<b>2,200</b>	<b>25%</b>	(6,600)
4213	WW Connections	6,480	<b>2,400</b>	<b>500</b>	<b>21%</b>	(1,900)
4220	New Connection Fees	5,200	<b>4,000</b>	<b>500</b>	<b>13%</b>	(3,500)
4230	Solid Waste Services	1,345,290	<b>1,348,696</b>	<b>1,367,400</b>	<b>101%</b>	18,704
4240	Raw Water Sales	109,907	<b>104,660</b>	<b>104,600</b>	<b>100%</b>	(60)
4245	Wholesale Water	-	-	<b>112,000</b>	<b>Zero Budget</b>	112,000
4301	Regulatory Compliance Fee	120,490	<b>118,000</b>	<b>121,545</b>	<b>103%</b>	3,545
4401	Service Charges	94,020	<b>73,000</b>	<b>28,000</b>	<b>38%</b>	(45,000)
4402	Donations	19,275	-	-		0
4403	Late Charges	70,924	<b>56,000</b>	<b>65,000</b>	<b>116%</b>	9,000
4405	Interest Income	64,748	<b>35,000</b>	<b>85,000</b>	<b>243%</b>	50,000
4500	Other Income	32,606	<b>12,558</b>	<b>12,500</b>	<b>100%</b>	(58)
4501	Rental Income	282,742	<b>268,839</b>	<b>270,937</b>	<b>101%</b>	2,098
4505	Program Revenue Contract	256,221	<b>223,000</b>	<b>233,411</b>	<b>105%</b>	10,411
4510	Programming Events Income	91,107	<b>68,850</b>	<b>77,579</b>	<b>113%</b>	8,729
4515	Camp Income	208,043	<b>229,300</b>	<b>249,000</b>	<b>109%</b>	19,700
4518	Memberships - Short Term	26,652	<b>20,440</b>	<b>29,750</b>	<b>146%</b>	9,310
4519	New Memberships	16,869	<b>16,579</b>	<b>22,825</b>	<b>138%</b>	6,246
4520	Memberships	265,130	<b>269,440</b>	<b>288,300</b>	<b>107%</b>	18,860
4521	Season Passes	75,884	<b>78,000</b>	<b>79,482</b>	<b>102%</b>	1,482

**Brushy Creek Municipal Utility District**

General Fund Summary

Planning Tool

Fiscal Year: **2018**

**General Fund Summary**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4522	Day Passes	55,269	44,000	53,917	123%	9,917
4523	Fitness Revenue	226,962	247,500	267,410	108%	19,910
4524	Senior Programs	243	-	185	Zero Budget	185
4525	Child Programs / Child Play	1,021	1,000	1,050	105%	50
	Other Revenue	-	-	-		0
<b>TOTAL REVENUE</b>		<b>13,047,527</b>	<b>13,492,210</b>	<b>14,226,397</b>	<b>105%</b>	<b>734,187</b>
<b>EXPENSES</b>						
5010	Salary	2,836,311	3,100,892	3,471,042	112%	370,150
5011	Merit Salary	-	7,677	8,678	113%	1,000
5012	Overtime	56,597	60,567	64,188	106%	3,621
	Other Payroll Expenses	-	-	-		0
<b>Total Payroll</b>		<b>2,892,908</b>	<b>3,169,136</b>	<b>3,543,908</b>	<b>112%</b>	<b>374,771</b>
5020	FICA / Medicare	215,278	299,142	332,862	111%	33,720
5030	Health	248,381	494,262	336,527	68%	(157,735)
5031	Vision Insurance	3,652	-	4,535	Zero Budget	4,535
5032	Dental	16,506	-	21,630	Zero Budget	21,630
5034	Life	4,401	-	5,010	Zero Budget	5,010
5035	Disability Insurance	12,799	-	13,458	Zero Budget	13,458
5040	Workers Compensation	59,807	-	59,348	Zero Budget	59,348
5050	Unemployment Insurance	14,000	-	-		0
5060	Other Benefits	354	-	-		0
5070	Retirement	144,145	-	157,484	Zero Budget	157,484
	Other Benefit Expenses	-	-	-		0
<b>Total Benefits</b>		<b>719,321</b>	<b>793,404</b>	<b>930,854</b>	<b>117%</b>	<b>137,450</b>
5201	Airfare	-	500	500	100%	0
5202	Lodging	649	4,156	4,150	100%	(6)
5203	Lodging Tax	-	66	65	99%	(1)
5204	Cab Fare / local transportation	37	100	100	100%	0
5205	Parking	-	231	230	100%	(1)
5206	Travel Meals	349	1,603	1,675	104%	72
5207	Mileage	11,218	13,193	10,540	80%	(2,653)

**Brushy Creek Municipal Utility District**

General Fund Summary

Planning Tool

Fiscal Year: **2018**

**General Fund Summary**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Other Travel Expenses	-	-	-		0
	<b>Total Travel</b>	<b>12,253</b>	<b>19,849</b>	<b>17,260</b>	<b>87%</b>	<b>(2,589)</b>
5901	<b>CAPITAL</b>	<b>3,025,807</b>	<b>1,820,000</b>	<b>2,199,000</b>	<b>121%</b>	<b>379,000</b>
6010	Contractual-Legal	96,984	124,218	100,000	81%	(24,218)
6011	Contractual Legal - Open Records	575	1,000	1,030	103%	30
6025	Contractual/Auditing	38,000	45,320	39,500	87%	(5,820)
6030	Contractual/ Trainers- Instructors	-	2,500	500	20%	(2,000)
6040	Contractual/Network maint/dev.	3,713	19,170	32,000	167%	12,830
6045	Contractual/Website	2,241	2,000	3,000	150%	1,000
6050	Contractual/Publications Layou	-	-	-		0
6055	Security	10,063	23,000	10,650	46%	(12,350)
6060	Appraisal Fees	-	1,000	1,500	150%	500
6065	Depository Contract	82,717	85,645	80,600	94%	(5,045)
6070	Maintenance Contracts	464,830	515,551	554,033	107%	38,482
6078	Plumbing Inspections	43,960	20,000	15,000	75%	(5,000)
6079	Engineering Fees	67,494	82,000	52,500	64%	(29,500)
6080	Contractual/Contract Labor	185,391	302,120	210,575	70%	(91,545)
	Other Contractual Expenses	-	-	-		0
	<b>Total Contractual</b>	<b>995,969</b>	<b>1,223,524</b>	<b>1,100,888</b>	<b>90%</b>	<b>(122,636)</b>
6105	Minor Equipment	19,199	27,463	25,080	91%	(2,383)
6110	General Office Supplies	7,361	14,304	11,300	79%	(3,004)
6115	Materials & Supplies	154,864	140,107	138,050	99%	(2,057)
6120	Chemicals	152,442	143,285	139,280	97%	(4,005)
6121	Lab Supplies	9,746	4,000	7,500	188%	3,500
6122	Uniforms	16,363	12,207	13,700	112%	1,493
6124	Fuel / Oil	26,716	37,801	32,450	86%	(5,351)
6130	Furniture	2,613	1,500	2,500	167%	1,000
6135	Major Equipment	39,168	35,100	23,000	66%	(12,100)
6140	Computer Supplies	4,596	8,755	2,500	29%	(6,255)
6145	Software	20,672	20,034	22,500	112%	2,466
6148	Copier/Laser Printer Supplies	5,086	7,081	7,800	110%	719
6150	Business Meals	2,498	2,400	2,600	108%	200

**Brushy Creek Municipal Utility District**

General Fund Summary

Planning Tool

Fiscal Year: **2018**

**General Fund Summary**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	<b>Recreation Program Expenses</b>	85,899	<b>82,150</b>	<b>91,980</b>	<b>112%</b>	9,830
	<b>Recreation Fitness Expenses</b>	237,151	<b>215,000</b>	<b>220,000</b>	<b>102%</b>	5,000
6153	Water Purchases - WCRRWL	669,475	<b>645,328</b>	<b>658,270</b>	<b>102%</b>	12,942
6154	Water Meters	26,228	<b>46,200</b>	<b>25,000</b>	<b>54%</b>	(21,200)
6155	Building Materials	-	-	-		0
6156	Pipes and Components	23,922	<b>42,536</b>	<b>25,000</b>	<b>59%</b>	(17,536)
6160	Training Materials	85	<b>1,700</b>	<b>1,750</b>	<b>103%</b>	50
6180	T-Shirts/Pins/Etc.	547	<b>2,457</b>	<b>2,000</b>	<b>81%</b>	(457)
	Other Supplies Expenses	-	-	-		0
<b>Total Supplies</b>		<b>1,504,630</b>	<b>1,489,406</b>	<b>1,452,260</b>	<b>98%</b>	<b>(37,146)</b>
6210	Rent Expense	6,354	<b>3,729</b>	<b>4,000</b>	<b>107%</b>	271
6212	Building Maintenance	86,877	<b>90,006</b>	<b>107,706</b>	<b>120%</b>	17,700
6213	District Vehicle Repairs	18,915	<b>16,364</b>	<b>13,475</b>	<b>82%</b>	(2,889)
6215	Facility Rent Expense	2,920	<b>1,545</b>	<b>3,500</b>	<b>227%</b>	1,955
6216	Equipment Rent Expense	40,377	<b>31,518</b>	<b>20,500</b>	<b>65%</b>	(11,018)
6220	Postage Expense	39,036	<b>45,121</b>	<b>43,500</b>	<b>96%</b>	(1,621)
6222	Express Mail/Parcel	677	<b>678</b>	<b>560</b>	<b>83%</b>	(118)
6224	Shipping	747	<b>302</b>	<b>300</b>	<b>100%</b>	(2)
6250	Solid Waste Service	1,158,603	<b>1,151,201</b>	<b>1,238,306</b>	<b>108%</b>	87,105
6300	Phone/ Cable / Connectivity Exp	37,666	<b>31,713</b>	<b>52,981</b>	<b>167%</b>	21,268
6304	Pager / Cell Phone	10,359	<b>13,360</b>	<b>13,702</b>	<b>103%</b>	342
6305	Utility Bill Expenses	22,561	<b>29,529</b>	<b>32,700</b>	<b>111%</b>	3,171
6310	Fees/Dues/Subscription Expense	34,557	<b>29,153</b>	<b>33,106</b>	<b>114%</b>	3,953
6311	TCEQ Regulatory Fees	15,104	<b>25,450</b>	<b>20,000</b>	<b>79%</b>	(5,450)
6312	WW Capacity Charges	983,631	<b>856,437</b>	<b>941,363</b>	<b>110%</b>	84,926
6314	Professional Development Fees	8,710	<b>12,516</b>	<b>12,800</b>	<b>102%</b>	284
6315	Lab Fees	9,256	<b>8,240</b>	<b>25,000</b>	<b>303%</b>	16,760
6320	Repair/Mtc/Warranty Expense	275,016	<b>538,024</b>	<b>127,250</b>	<b>24%</b>	(410,774)
6322	Printing Expense	15,417	<b>20,415</b>	<b>19,527</b>	<b>96%</b>	(889)
6324	Advertising	5,702	<b>6,541</b>	<b>8,500</b>	<b>130%</b>	1,959
6325	Recruiting Expense	5,157	<b>2,971</b>	<b>5,050</b>	<b>170%</b>	2,079
6327	Program Meals	1,231	<b>2,500</b>	<b>2,500</b>	<b>100%</b>	0
6400	Utilities Expense	417,343	<b>486,587</b>	<b>529,044</b>	<b>109%</b>	42,457
6401	Donations	-	-	-		0

**Brushy Creek Municipal Utility District**

General Fund Summary

Planning Tool

Fiscal Year: **2018**

**General Fund Summary**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6405	Longevity Awards	-	7,000	7,000	100%	0
6410	Taxes Expense	3	-	-		0
6416	Professional Liability Insurance	75,942	62,050	70,250	113%	8,200
6418	Other Insurance	-	-	-		0
6420	Interest Expense	-	818	200	24%	(618)
6421	Debt Principal	-	-	-		0
6423	Loss on Sale of Equipment	-	-	-		0
6425	Bad Debt Expense	3,200	5,000	3,500	70%	(1,500)
6430	Streetlights	134,321	142,950	135,000	94%	(7,950)
6450	Community Activities	49,252	53,850	53,850	100%	0
6455	Principal - 2016 Series CC Revenue	335,000	395,000	405,000	103%	10,000
6456	Interest - 2016 Series CC Revenue	69,460	180,000	163,323	91%	(16,677)
6477	Interest - TWDB Bonds	-	-	-		0
6495	Pymt to Escrow Agent	-	-	-		0
	<b>Contingency</b>	-	518,844	408,335	0%	
	All Other Expenses	-	-	-		0
	<b>Total Other Expenses</b>	<b>3,863,394</b>	<b>4,769,411</b>	<b>4,501,828</b>	<b>94%</b>	<b>(267,583)</b>
	<b>TOTAL EXPENSES</b>	<b>13,014,282</b>	<b>13,284,730</b>	<b>13,745,997</b>	<b>103%</b>	<b>461,267</b>
	Transfer From	2,633,507	3,737,612	3,428,543	92%	(309,069)
	Transfer To	1,968,466	3,464,206	3,908,943	113%	444,736
	Transfer To Rec Center	445,957	393,965	-	0%	(393,965)
	Transfer To Park Programs	65,739	266,356	-	0%	(266,356)
	Transfer To Pool Programs	153,345	20,440	-	0%	(20,440)
	<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>33,244</b>	<b>(199,876)</b>	<b>(0)</b>	<b>0%</b>	<b>199,876</b>

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Administration**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4101	Property Tax Income	4,519,053	5,257,162	5,783,920	110%	526,758
4102	Delinquent Property Tax Income	4,722	26,286	28,920	110%	2,634
4103	Defined Area Tax	-	-	-		
4104	Defined Area Delinquent Taxes	-	-	-		
4105	Sale of Surplus Assets Proceeds	-	-	-		
4220	New Connection Fees	5,200	4,000	500	13%	(3,500)
4401	Service Charges	94,020	73,000	28,000	38%	(45,000)
4402	Donations	-	-			
4403	Late Charges	70,924	56,000	65,000	116%	9,000
4405	Interest Income	64,743	35,000	85,000	243%	#REF!
4500	Other Income	407	-			
4501	Rental Income	135,263	95,339	98,200	103%	2,861
<b>TOTAL REVENUE</b>		<b>4,894,333</b>	<b>5,546,787</b>	<b>6,089,540</b>	<b>110%</b>	<b>542,753</b>
<b>EXPENSES</b>						
5010	Salary	667,765	715,429	751,425	105%	35,996
5011	Merit Salary	-	1,789	1,879	105%	90
5012	Overtime	5,295	11,616	11,264	97%	(352)
	Other Payroll Expenses	-	-			
<b>Total Payroll</b>		<b>673,060</b>	<b>728,834</b>	<b>764,568</b>	<b>105%</b>	<b>35,734</b>
5020	FICA / Medicare	49,015	68,275	71,964	105%	3,689
5030	Health	58,519	119,380	77,869	65%	(41,511)
5031	Vision Insurance	887	-	1,071	Zero Budget	1,071
5032	Dental	3,918	-	5,159	Zero Budget	5,159
5034	Life	1,102	-	1,348	Zero Budget	1,348
5035	Disability Insurance	3,490	-	3,787	Zero Budget	3,787
5040	Workers Compensation	13,078	-	14,052	Zero Budget	14,052
5050	Unemployment Insurance	2,069	-			
5060	Other Benefits	354	-			
5070	Retirement	39,390	-	45,907	Zero Budget	45,907
	Other Benefit Expenses	-	-			
<b>Total Benefits</b>		<b>171,822</b>	<b>187,655</b>	<b>221,157</b>	<b>118%</b>	<b>33,502</b>



**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Administration**

120-Admin

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
5201	Airfare	-	-	-		
5202	Lodging	-	600	600	100%	0
5203	Lodging Tax	-	-	-		
5204	Cab Fare / local transportation	-	50	50	100%	0
5205	Parking	-	100	100	100%	0
5206	Travel Meals	-	550	550	100%	0
5207	Mileage	811	1,300	1,300	100%	0
	Other Travel Expenses	-	-	-		
<b>Total Travel</b>		<b>811</b>	<b>2,600</b>	<b>2,600</b>	<b>100%</b>	<b>0</b>
5901	<b>CAPITAL</b>	<b>133,352</b>	<b>74,000</b>	<b>12,000</b>	<b>16%</b>	<b>(62,000)</b>
6010	Contractual-Legal	1,575	-	-		
6011	Contractual Legal - Open Records	575	1,000	1,030	103%	30
6025	Contractual/Auditing	-	-	-		
6030	Contractual/ Trainers- Instructors	-	2,500	500	20%	(2,000)
6040	Contractual/Network maint/dev.	3,713	7,500	20,000	267%	12,500
6045	Contractual/Website	2,241	2,000	3,000	150%	1,000
6050	Contractual/Publications Layou	-	-	-		
6055	Security	823	-	-		
6060	Appraisal Fees	-	1,000	1,500	150%	500
6065	Depository Contract	62,403	65,045	60,000	92%	(5,045)
6070	Maintenance Contracts	16,480	20,975	26,500	126%	5,525
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	-	-	-		
6080	Contractual/Contract Labor	7,453	60,300	8,000	13%	(52,300)
	Other Contractual Expenses	-	-	-		
<b>Total Contractual</b>		<b>95,264</b>	<b>160,320</b>	<b>120,530</b>	<b>75%</b>	<b>(39,790)</b>
6105	Minor Equipment	1,490	750	750	100%	0
6110	General Office Supplies	4,309	5,665	5,000	88%	(665)
6115	Materials & Supplies	1,638	1,050	1,500	143%	450

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Administration**

120-Admin

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6120	Chemicals	-	-	-		
6121	Lab Supplies	-	-	-		
6122	Uniforms	843	-	-		
6124	Fuel / Oil	-	-	-		
6130	Furniture	982	1,500	1,500	100%	0
6135	Major Equipment	3,433	11,000	2,500	23%	(8,500)
6140	Computer Supplies	4,435	8,755	2,500	29%	(6,255)
6145	Software	20,672	20,034	22,500	112%	2,466
6148	Copier/Laser Printer Supplies	2,384	4,532	4,000	88%	(532)
6150	Business Meals	41	100	100	100%	0
6160	Training Materials	-	500	500	100%	0
6180	T-Shirts/Pins/Etc.	-	-	-		
	Other Supplies Expenses	-	-	-		
	<b>Total Supplies</b>	<b>40,227</b>	<b>53,886</b>	<b>40,850</b>	<b>76%</b>	<b>(13,036)</b>
6210	Rent Expense	6,354	3,729	4,000	107%	271
6212	Building Maintenance	17	361	-	0%	(361)
6213	District Vehicle Repairs	-	-	-		
6215	Facility Rent Expense	2,920	1,545	3,500	227%	1,955
6216	Equipment Rent Expense	9,450	11,953	12,500	105%	547
6220	Postage Expense	8,354	9,270	9,200	99%	(70)
6222	Express Mail/Parcel	677	618	500	81%	(118)
6224	Shipping	7	52	50	97%	(2)
6250	Solid Waste Service	-	-	-		
6300	Phone/ Cable / Connectivity Exp	15,130	16,480	25,000	152%	8,520
6304	Pager / Cell Phone	2,325	1,637	1,800	110%	163
6305	Utility Bill Expenses	-	-	-		
6310	Fees/Dues/Subscription Expense	5,132	6,500	5,500	85%	(1,000)
6311	TCEQ Regulatory Fees	-	-	-		
6312	WW Capacity Charges	-	-	-		
6314	Professional Development Fees	1,534	2,983	3,000	101%	17
6315	Lab Fees	-	-	-		
6320	Repair/Mtc/Warranty Expense	-	250	250	100%	0
6322	Printing Expense	966	2,500	2,000	80%	(500)
6324	Advertising	5,054	1,000	3,000	300%	2,000

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Administration**

120-Admin

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6325	Recruiting Expense	1,188	1,339	1,300	97%	(39)
6327	Program Meals	-	-	-		
6400	Utilities Expense	4,376	2,575	4,000	155%	1,425
6401	Donations	-	-	-		
6405	Longevity Awards	-	-	-		
6410	Taxes Expense	-	-	-		
6416	Professional Liability Insurance	75,642	61,800	70,000	113%	8,200
6418	Other Insurance	-	-	-		
6420	Interest Expense	-	200	200	100%	0
6421	Debt Principal	-	-	-		
6423	Loss on Sale of Equipment	-	-	-		
6425	Bad Debt Expense	2,446	4,000	2,500	63%	(1,500)
6430	Streetlights	134,321	142,950	135,000	94%	(7,950)
6450	Community Activities	-	-	-		
6483	Transfers	-	-	-		
	<b>Contingency</b>	-	-	-		
		-	-	-		
	All Other Expenses	-	-	-		
<b>Total Other Expenses</b>		<b>275,893</b>	<b>271,741</b>	<b>283,300</b>	<b>104%</b>	<b>11,559</b>
<b>TOTAL EXPENSES</b>		<b>1,390,428</b>	<b>1,479,036</b>	<b>1,445,005</b>	<b>98%</b>	<b>(34,031)</b>
	Transfer From	821,537	790,942	811,346	103%	20,403
	Transfer To	510,562	1,228,359	2,367,197	193%	1,138,838
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>3,814,880</b>	<b>3,630,335</b>	<b>3,088,684</b>	<b>85%</b>	<b>(541,651)</b>

## Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2018

Cost Center: Executive

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4500	Other Income	-	-			
4510	Programming Events Income	9,500	7,000	3,000	43%	(4,000)
<b>TOTAL REVENUE</b>		<b>11,725</b>	<b>7,000</b>	<b>3,000</b>	<b>43%</b>	<b>(4,000)</b>
<b>EXPENSES</b>						
5010	Salary	27,675	36,000	36,000	100%	0
5011	Merit Salary	-	90	90	100%	0
5012	Overtime	-	-			
	Other Payroll Expenses		-			
<b>Total Payroll</b>		<b>27,675</b>	<b>36,090</b>	<b>36,090</b>	<b>100%</b>	<b>0</b>
5020	FICA / Medicare	2,118	3,152	3,152	100%	0
5040	Workers Compensation	839	-			
5050	Unemployment Insurance	282	-			
	Other Benefit Expenses		-			
<b>Total Benefits</b>		<b>3,239</b>	<b>3,152</b>	<b>3,152</b>	<b>100%</b>	<b>0</b>
5201	Airfare	-	500	500	100%	0
5202	Lodging	-	3,100	3,100	100%	0
5203	Lodging Tax	-	-			
5204	Cab Fare / local transportation	-	50	50	100%	0
5205	Parking	-	110	110	100%	0
5206	Travel Meals	-	800	800	100%	0
5207	Mileage	-	440	440	100%	0
	Other Travel Expenses		-			
<b>Total Travel</b>		<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>100%</b>	<b>0</b>
5901	<b>CAPITAL</b>		-			
6010	Contractual-Legal	95,409	124,218	100,000	81%	(24,218)
6011	Contractual Legal - Open Records	-	-			
6025	Contractual/Auditing	38,000	45,320	39,500	87%	(5,820)
6050	Contractual/Publications Layout	-	-			

**Brushy Creek Municipal Utility District**  
 Planning Tool  
**Fiscal Year: 2018**  
 Cost Center: Executive

110-Exec

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6055	Security	6,795	20,000	7,650	38%	(12,350)
6060	Appraisal Fees	-	-			
6065	Depository Contract	11	-			
6070	Maintenance Contracts	-	-			
6080	Contractual/Contract Labor	27,129	35,600	28,000	79%	(7,600)
	Other Contractual Expenses		-			
<b>Total Contractual</b>		<b>167,344</b>	<b>225,138</b>	<b>175,150</b>	<b>78%</b>	<b>(49,988)</b>
6105	Minor Equipment	-	-			
6110	General Office Supplies	569	1,236	1,000	81%	(236)
6115	Materials & Supplies	2,354	1,500	2,500	167%	1,000
6148	Copier/Laser Printer Supplies	743	927	1,000	108%	73
6150	Business Meals	2,457	2,000	2,500	125%	500
	<b>Recreation Program Expenses</b>		-			
	<b>Recreation Fitness Expenses</b>		-			
6153	Water Purchases	-	-			
6154	Water Meters	-	-			
6155	Building Materials	-	-			
6156	Pipes and Components	-	-			
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses		-			
<b>Total Supplies</b>		<b>6,123</b>	<b>5,663</b>	<b>7,000</b>	<b>124%</b>	<b>1,337</b>
6210	Rent Expense	-	-			
6212	Building Maintenance	-	-			
6213	District Vehicle Repairs	-	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	215	-			
6220	Postage Expense	1,822	2,060	2,000	97%	(60)
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	150	-			
6304	Pager / Cell Phone	-	-			

**Brushy Creek Municipal Utility District**  
 Planning Tool  
**Fiscal Year: 2018**  
 Cost Center: Executive

110-Exec

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	1,025	1,000	1,000	100%	0
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	250	350	350	100%	0
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	-	-			
6322	Printing Expense	2,312	4,120	4,000	97%	(120)
6324	Advertising	101	5,150	5,000	97%	(150)
6325	Recruiting Expense	35	-			
6327	Program Meals	1,231	2,500	2,500	100%	0
6400	Utilities Expense	-	-			
6401	Donations	-	-			
6405	Longevity Awards	-	7,000	7,000	100%	0
6410	Taxes Expense	3	-			
6416	Professional Liability Insurance	300	250	250	100%	0
6418	Other Insurance	-	-			
6420	Interest Expense	-	-			
6421	Debt Principal	-	-			
6423	Loss on Sale of Equipment	-	-			
6425	Bad Debt Expense	-	-			
6430	Streetlights	-	-			
6450	<b>Community Activities</b>	49,202	53,850	53,850	100%	0
Contingency	<b>Contingency</b>	-	518,844	408,335	79%	(110,509)
	All Other Expenses		-			
	<b>Total Other Expenses</b>	<b>56,645</b>	<b>595,124</b>	<b>484,285</b>	<b>81%</b>	<b>(110,839)</b>
	<b>TOTAL EXPENSES</b>	<b>261,026</b>	<b>870,167</b>	<b>710,677</b>	<b>82%</b>	<b>(159,490)</b>
	Transfer From		-	-		
	Transfer To		-	-		
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
	<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>(249,301)</b>	<b>(863,167)</b>	<b>(707,677)</b>	<b>82%</b>	<b>155,490</b>

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Customer Service**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
<b>TOTAL REVENUE</b>		-	-			
<b>EXPENSES</b>						
5010	Salary	134,345	165,368	185,180	112%	19,812
5011	Merit Salary	-	413	463	112%	50
5012	Overtime	4,662	2,627	3,266	124%	639
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>139,007</b>	<b>168,408</b>	<b>188,909</b>	<b>112%</b>	<b>20,501</b>
5020	FICA / Medicare	10,583	15,815	17,816	113%	2,001
5030	Health	20,469	36,497	32,957	90%	(3,540)
5031	Vision Insurance	275	-	439	Zero Budget	439
5032	Dental	1,229	-	2,081	Zero Budget	2,081
5034	Life	299	-	393	Zero Budget	393
5035	Disability Insurance	839	-	985	Zero Budget	985
5040	Workers Compensation	2,492	-	3,463	Zero Budget	3,463
5050	Unemployment Insurance	833	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	8,158	-	11,181	Zero Budget	11,181
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>45,177</b>	<b>52,312</b>	<b>69,315</b>	<b>133%</b>	<b>17,003</b>
5207	Mileage	-	100	100	100%	0
	Other Travel Expenses	-	-	-		
<b>Total Travel</b>		<b>-</b>	<b>100</b>	<b>100</b>	<b>100%</b>	<b>0</b>
5901	<b>CAPITAL</b>	-	-	-		
6060	Appraisal Fees	-	-	-		
6065	Depository Contract	-	-	-		
6070	Maintenance Contracts	-	-	-		
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	-	-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Customer Service**

130-Cust Service

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6080	Contractual/Contract Labor	-	-	-		
	Other Contractual Expenses	-	-	-		
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>		
6105	Minor Equipment	-	180	180	100%	0
6110	General Office Supplies	447	605	600	99%	(5)
6115	Materials & Supplies	141	25	50	200%	25
6130	Furniture	218	-	-		
6135	Major Equipment	-	-	-		
6140	Computer Supplies	139	-	-		
6145	Software	-	-	-		
6148	Copier/Laser Printer Supplies	689	644	750	117%	106
6150	Business Meals	-	-	-		
6160	Training Materials	-	-	-		
6180	T-Shirts/Pins/Etc.	-	-	-		
	Other Supplies Expenses	-	-	-		
<b>Total Supplies</b>		<b>1,634</b>	<b>1,453</b>	<b>1,580</b>	<b>109%</b>	<b>127</b>
6216	Equipment Rent Expense	-	-	-		
6220	Postage Expense	-	-	-		
6222	Express Mail/Parcel	-	-	-		
6224	Shipping	-	-	-		
6250	Solid Waste Service	-	-	-		
6300	Phone/ Cable / Connectivity Exp	150	151	150	99%	(1)
6304	Pager / Cell Phone	437	464	450	97%	(14)
6305	Utility Bill Expenses	-	-	1,600	Zero Budget	1,600
6310	Fees/Dues/Subscription Expense	507	165	165	100%	0
6311	TCEQ Regulatory Fees	-	-	-		
6312	WW Capacity Charges	-	-	-		
6314	Professional Development Fees	-	-	-		
6315	Lab Fees	-	-	-		
6320	Repair/Mtc/Warranty Expense	-	309	500	162%	191
6322	Printing Expense	57	26	27	103%	1
6324	Advertising	-	-	-		
6325	Recruiting Expense	185	103	250	243%	147



Brushy Creek Municipal Utility District  
 Planning Tool  
 Fiscal Year: 2018  
 Cost Center: Customer Service

130-Cust Service

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6327	Program Meals	-	-	-		
6420	Interest Expense	-	-	-		
		-	-	-		
	All Other Expenses	-	-	-		
<b>Total Other Expenses</b>		<b>1,336</b>	<b>1,217</b>	<b>3,142</b>	<b>258%</b>	<b>1,924</b>
<b>TOTAL EXPENSES</b>		<b>187,154</b>	<b>223,491</b>	<b>263,045</b>	<b>118%</b>	<b>39,554</b>
	Transfer From		-	-		
	Transfer To		-	-		
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(187,154)</b>	<b>(223,491)</b>	<b>(263,045)</b>	<b>118%</b>	<b>(39,554)</b>

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Parks Maintenance**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4500	Other Income	14,792	10,558	10,500	99%	(58)
	Other Revenue	-	-			
<b>TOTAL REVENUE</b>		<b>14,792</b>	<b>10,558</b>	<b>10,500</b>	<b>99%</b>	<b>(58)</b>
<b>EXPENSES</b>						
5010	Salary	265,628	333,041	301,464	91%	(31,577)
5011	Merit Salary	-	733	754	103%	21
5012	Overtime	11,023	16,905	17,520	104%	615
	Other Payroll Expenses	-	-			
<b>Total Payroll</b>		<b>276,651</b>	<b>350,679</b>	<b>319,738</b>	<b>91%</b>	<b>(30,941)</b>
5020	FICA / Medicare	20,851	31,952	28,955	91%	(2,997)
5030	Health	38,188	66,712	45,392	68%	(21,320)
5031	Vision Insurance	545	-	596	Zero Budget	596
5032	Dental	2,367	-	2,814	Zero Budget	2,814
5034	Life	600	-	618	Zero Budget	618
5035	Disability Insurance	1,709	-	1,627	Zero Budget	1,627
5040	Workers Compensation	6,405	-	5,637	Zero Budget	5,637
5050	Unemployment Insurance	1,254	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	16,359	-	22,556	Zero Budget	22,556
	Other Benefit Expenses	-	-			
<b>Total Benefits</b>		<b>88,278</b>	<b>98,664</b>	<b>108,195</b>	<b>110%</b>	<b>9,531</b>
5201	Airfare	-	-	-		
5202	Lodging	287	206	200	97%	(6)
5203	Lodging Tax	-	21	20	97%	(1)
5204	Cab Fare / local transportation	-	-	-		
5205	Parking	-	21	20	97%	(1)
5206	Travel Meals	68	103	175	170%	72
5207	Mileage	443	299	300	100%	1
	Other Travel Expenses	-	-	-		
<b>Total Travel</b>		<b>798</b>	<b>649</b>	<b>715</b>	<b>110%</b>	<b>66</b>

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Parks Maintenance**

275-Park Maint

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
5901	<b>CAPITAL</b>	<b>95,080</b>	<b>249,000</b>	<b>550,000</b>	<b>221%</b>	<b>301,000</b>
6070	Maintenance Contracts	414,552	<b>451,728</b>	<b>485,533</b>	<b>107%</b>	33,805
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	6,833	-	-		
6080	Contractual/Contract Labor	30,888	<b>52,530</b>	<b>33,000</b>	<b>63%</b>	(19,530)
	Other Contractual Expenses	-	-	-		
	<b>Total Contractual</b>	<b>452,274</b>	<b>504,258</b>	<b>518,533</b>	<b>103%</b>	<b>14,275</b>
6105	Minor Equipment	2,895	<b>10,300</b>	<b>10,000</b>	<b>97%</b>	(300)
6110	General Office Supplies	151	<b>876</b>	<b>500</b>	<b>57%</b>	(376)
6115	Materials & Supplies	60,370	<b>62,850</b>	<b>60,000</b>	<b>95%</b>	(2,850)
6120	Chemicals	-	<b>949</b>	<b>1,000</b>	<b>105%</b>	51
6122	Uniforms	4,022	<b>4,000</b>	<b>4,000</b>	<b>100%</b>	0
6124	Fuel / Oil	11,459	<b>13,905</b>	<b>12,000</b>	<b>86%</b>	(1,905)
6130	Furniture	-	-	-		
6135	Major Equipment	14,888	-	<b>7,000</b>	<b>Zero Budget</b>	7,000
6140	Computer Supplies	-	-	-		
6145	Software	-	-	-		
6148	Copier/Laser Printer Supplies	34	<b>567</b>	<b>750</b>	<b>132%</b>	184
6155	Building Materials	-	-	-		
6156	Pipes and Components	1,441	<b>4,000</b>	<b>1,500</b>	<b>38%</b>	(2,500)
6160	Training Materials	-	<b>100</b>	<b>150</b>	<b>150%</b>	50
6180	T-Shirts/Pins/Etc.	-	-	-		
	Other Supplies Expenses	-	-	-		
	<b>Total Supplies</b>	<b>95,259</b>	<b>97,546</b>	<b>96,900</b>	<b>99%</b>	<b>(646)</b>
6210	Rent Expense	-	-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Parks Maintenance**

275-Park Maint

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6212	Building Maintenance	2,466	-	-		
6213	District Vehicle Repairs	10,055	7,725	7,725	100%	0
6215	Facility Rent Expense	-	-	-		
6216	Equipment Rent Expense	12,668	15,450	3,500	23%	(11,950)
6220	Postage Expense	-	-	-		
6222	Express Mail/Parcel	-	-	-		
6224	Shipping	-	-	-		
6250	Solid Waste Service	2,452	2,652	5,000	189%	2,348
6300	Phone/ Cable / Connectivity Exp	964	1,061	1,061	100%	0
6304	Pager / Cell Phone	1,975	2,652	2,652	100%	(0)
6305	Utility Bill Expenses	-	-	-		
6310	Fees/Dues/Subscription Expense	1,006	1,008	1,791	178%	783
6311	TCEQ Regulatory Fees	-	-	-		
6312	WW Capacity Charges	-	-	-		
6314	Professional Development Fees	2,474	2,500	4,000	160%	1,500
6315	Lab Fees	-	-	-		
6320	Repair/Mtc/Warranty Expense	208,405	400,000	85,000	21%	(315,000)
6322	Printing Expense	587	2,575	1,500	58%	(1,075)
6324	Advertising	-	-	-		
6325	Recruiting Expense	525	258	250	97%	(8)
6327	Program Meals	-	-	-		
6400	Utilities Expense	6,415	5,190	5,190	100%	(0)
	All Other Expenses	-	-	-		
<b>Total Other Expenses</b>		<b>249,991</b>	<b>441,071</b>	<b>117,669</b>	<b>27%</b>	<b>(323,402)</b>
<b>TOTAL EXPENSES</b>		<b>1,258,331</b>	<b>1,741,867</b>	<b>1,711,750</b>	<b>98%</b>	<b>(30,117)</b>

**Brushy Creek Municipal Utility District**  
 Planning Tool  
**Fiscal Year: 2018**  
**Cost Center: Parks Maintenance**

275-Park Maint

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Transfer From		-	-		
	Transfer To	1,479	1,056	1,050	99%	(6)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
				-		
	<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>(1,245,019)</b>	<b>(1,732,365)</b>	<b>(1,702,300)</b>	<b>98%</b>	<b>30,065</b>

## Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2017

Cost Center: Aquatics Maintenance

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Other Revenue		-			
<b>TOTAL REVENUE</b>		-	-			
<b>EXPENSES</b>						
5010	Salary	56,380	50,219	56,648	113%	6,429
5011	Merit Salary	-	103	142	137%	39
5012	Overtime	1,960	153	461	301%	308
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>58,340</b>	<b>50,475</b>	<b>57,251</b>	<b>113%</b>	<b>6,776</b>
5020	FICA / Medicare	4,360	5,789	5,436	94%	(353)
5030	Health	2,971	4,564	3,871	85%	(693)
5031	Vision Insurance	43	-	52	Zero Budget	52
5032	Dental	202	-	252	Zero Budget	252
5034	Life	57	-	52	Zero Budget	52
5035	Disability Insurance	155	-	162	Zero Budget	162
5040	Workers Compensation	800	-	1,059	Zero Budget	1,059
5050	Unemployment Insurance	-	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	1,463	-	1,638	Zero Budget	1,638
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>10,051</b>	<b>10,353</b>	<b>12,522</b>	<b>121%</b>	<b>2,169</b>
	Other Travel Expenses	-	-	-		
<b>Total Travel</b>		<b>-</b>	<b>-</b>	<b>-</b>		
5901	<b>CAPITAL</b>	<b>127,691</b>	<b>150,000</b>	<b>250,000</b>	<b>167%</b>	<b>100,000</b>
6070	Maintenance Contracts	-	-	-		
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	-	-	-		
6080	Contractual/Contract Labor	3,017	4,515	3,000	66%	(1,515)
	Other Contractual Expenses	-	-	-		

**Brushy Creek Municipal Utility District**

450-Aquatics Maint

Planning Tool

Fiscal Year: 2017

Cost Center: Aquatics Maintenance

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
<b>Total Contractual</b>		<b>3,017</b>	<b>4,515</b>	<b>3,000</b>	<b>66%</b>	<b>(1,515)</b>
6105	Minor Equipment	7,553	1,545	1,500	97%	(45)
6110	General Office Supplies	74	-	-		
6115	Materials & Supplies	15,516	14,420	12,000	83%	(2,420)
6120	Chemicals	65,593	48,000	48,280	101%	280
6122	Uniforms	508	-	500	Zero Budget	500
6124	Fuel / Oil	516	-	-		
6130	Furniture	-	-	-		
6135	Major Equipment	7,715	2,500	1,500	60%	(1,000)
6155	Building Materials	-	-	-		
6156	Pipes and Components	217	-	-		
6160	Training Materials	-	-	-		
6180	T-Shirts/Pins/Etc.	-	-	-		
	Other Supplies Expenses	-	-	-		
<b>Total Supplies</b>		<b>97,692</b>	<b>66,465</b>	<b>63,780</b>	<b>96%</b>	<b>(2,685)</b>
6210	Rent Expense	-	-	-		
6212	Building Maintenance	5,496	4,326	4,326	100%	0
6213	District Vehicle Repairs	16	-	-		
6215	Facility Rent Expense	-	-	-		
6216	Equipment Rent Expense	360	-	-		
6220	Postage Expense	-	-	-		
6222	Express Mail/Parcel	-	-	-		
6224	Shipping	78	-	-		
6250	Solid Waste Service	-	-	-		
6300	Phone/ Cable / Connectivity Exp	(0)	-	-		
6304	Pager / Cell Phone	69	-	450	Zero Budget	450
6305	Utility Bill Expenses	-	-	-		
6310	Fees/Dues/Subscription Expense	551	220	-	0%	(220)
6315	Lab Fees	-	-	-		
6320	Repair/Mtc/Warranty Expense	22,861	28,175	6,500	23%	(21,675)
6400	Utilities Expense	40,686	47,741	66,500	139%	18,760

**Brushy Creek Municipal Utility District**

450-Aquatics Maint

Planning Tool

Fiscal Year: 2017

Cost Center: Aquatics Maintenance

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	All Other Expenses	-	-	-		
	<b>Total Other Expenses</b>	<b>70,117</b>	<b>80,462</b>	<b>77,776</b>	<b>97%</b>	<b>(2,686)</b>
	<b>TOTAL EXPENSES</b>	<b>366,908</b>	<b>362,270</b>	<b>464,329</b>	<b>128%</b>	<b>102,059</b>
	Transfer From		-	-		
	Transfer To		-	-		
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
	<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>(366,908)</b>	<b>(362,270)</b>	<b>(464,329)</b>	<b>128%</b>	<b>(102,059)</b>



## Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2018

Cost Center: Community Center Maintenance

		BUDGET				
Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
<b>TOTAL REVENUE</b>		-	-	-		
<b>EXPENSES</b>						
5010	Salary	31,690	42,321	34,770	82%	(7,551)
5011	Merit Salary	-	106	87	82%	(19)
5012	Overtime	1,896	1,515	1,243	82%	(272)
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>33,586</b>	<b>43,942</b>	<b>36,100</b>	<b>82%</b>	<b>(7,842)</b>
5020	FICA / Medicare	2,454	4,035	3,339	83%	(696)
5030	Health	4,330	11,820	5,061	43%	(6,759)
5031	Vision Insurance	59	-	65	Zero Budget	65
5032	Dental	259	-	301	Zero Budget	301
5034	Life	78	-	36	Zero Budget	36
5035	Disability Insurance	219	-	211	Zero Budget	211
5040	Workers Compensation	515	-	650	Zero Budget	650
5050	Unemployment Insurance	-	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	1,985	-	2,114	Zero Budget	2,114
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>9,899</b>	<b>15,855</b>	<b>11,777</b>	<b>74%</b>	<b>(4,078)</b>
5207	Mileage	1,852	700	-	0%	(700)
	Other Travel Expenses	-	-	-		
<b>Total Travel</b>		<b>1,852</b>	<b>700</b>	<b>-</b>	<b>0%</b>	<b>(700)</b>
5901	<b>CAPITAL</b>	<b>99,017</b>	<b>-</b>	<b>30,000</b>	<b>Zero Budget</b>	<b>30,000</b>
6070	Maintenance Contracts	622	-	-		
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	-	-	-		
6080	Contractual/Contract Labor	-	2,575	2,575	100%	0
	Other Contractual Expenses	-	-	-		
<b>Total Contractual</b>		<b>622</b>	<b>2,575</b>	<b>2,575</b>	<b>100%</b>	<b>0</b>

Brushy Creek Municipal Utility District  
 Planning Tool

400-CC Maint

Fiscal Year: 2018

Cost Center: Community Center Maintenance

Object Code	Description	BUDGET		FY2018 Budget	% Change	\$ Change
		FY2016 Actual	FY2017 Revised			
6105	Minor Equipment	313	760	800	105%	40
6110	General Office Supplies	-	-			
6115	Materials & Supplies	18,533	10,079	20,000	198%	9,921
	Other Supplies Expenses	-	-			
<b>Total Supplies</b>		<b>18,845</b>	<b>10,839</b>	<b>20,800</b>	<b>192%</b>	<b>9,961</b>
6210	Rent Expense	-	-			
6212	Building Maintenance	66,837	72,615	95,380	131%	22,765
6213	District Vehicle Repairs	61	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	-			
6300	Phone/ Cable / Connectivity Exp	-	-			
6304	Pager / Cell Phone	206	302	300	99%	(2)
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	-	-			
6314	Professional Development Fees	-	-			
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	13,248	3,090	4,500	146%	1,410
6322	Printing Expense	-	-			
	<b>Contingency</b>	-	-			
		-	-			
	All Other Expenses	-	-			
<b>Total Other Expenses</b>		<b>80,353</b>	<b>76,007</b>	<b>100,180</b>	<b>132%</b>	<b>24,173</b>
<b>TOTAL EXPENSES</b>		<b>244,175</b>	<b>149,918</b>	<b>201,432</b>	<b>134%</b>	<b>51,514</b>
	Transfer From		-	-		
	Transfer To		-	-		
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(244,175)</b>	<b>(149,918)</b>	<b>(201,432)</b>	<b>134%</b>	<b>(51,514)</b>

Brushy Creek Municipal Utility District

200-Parks Pgrms

Planning Tool

Fiscal Year: 2018

Cost Center: Parks Programs

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4402	Donations	16,850	-	-		
4500	Other Income	-	1,000	-	0%	(1,000)
4501	Rental Income	6,538	6,000	6,000	100%	0
4505	Program Revenue Contract	38,471	38,000	37,250	98%	(750)
4510	Programming Events Income	200	200	200	100%	0
4515	Camp Income	-	-	-		
4521	Season Passes	3,282	3,000	3,250	108%	250
4522	Day Passes	-	-	-		
4523	Fitness Revenue	39,940	53,500	60,760	114%	7,260
4524	Senior Programs	-	-	-		
4525	Child Programs / Child Play	-	-	-		
	Other Revenue	-	-	-		
<b>TOTAL REVENUE</b>		<b>105,281</b>	<b>101,700</b>	<b>107,460</b>	<b>106%</b>	<b>5,760</b>
<b>EXPENSES</b>						
5010	Salary	37,632	48,684	107,611	221%	58,927
5011	Merit Salary	-	89	269	302%	180
5012	Overtime	140	78	201	258%	123
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>37,772</b>	<b>48,851</b>	<b>108,081</b>	<b>221%</b>	<b>59,230</b>
5020	FICA / Medicare	2,820	4,405	10,323	234%	5,918
5030	Health	2,745	5,889	8,855	150%	2,966
5031	Vision Insurance	38	-	116	Zero Budget	116
5032	Dental	180	-	547	Zero Budget	547
5034	Life	51	-	156	Zero Budget	156
5035	Disability Insurance	141	-	384	Zero Budget	384
5040	Workers Compensation	769	-	2,012	Zero Budget	2,012
5050	Unemployment Insurance	-	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	1,668	-	4,714	Zero Budget	4,714
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>8,413</b>	<b>10,294</b>	<b>27,107</b>	<b>263%</b>	<b>16,813</b>

Brushy Creek Municipal Utility District

200-Parks Pgrms

Planning Tool

Fiscal Year: 2018

Cost Center: Parks Programs

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
<b>Total Travel</b>		-	-	-		
5901	<b>CAPITAL</b>	<b>239,744</b>	-	<b>335,000</b>	<b>Zero Budget</b>	
6080	Contractual/Contract Labor	-	-	-		
	Other Contractual Expenses	-	-	-		
<b>Total Contractual</b>		<b>420</b>	-	-		
6105	Minor Equipment	551	-	-		
6110	General Office Supplies	-	-	-		
6115	Materials & Supplies	2,607	-	500	Zero Budget	500
6130	Furniture	-	-	-		
6135	Major Equipment	-	6,600	-	0%	(6,600)
6140	Computer Supplies	-	-	-		
6145	Software	-	-	-		
6148	Copier/Laser Printer Supplies	-	-	-		
6150	Business Meals	-	-	-		
	<b>Recreation Program Expenses</b>	407	1,150	10,980	955%	9,830
	<b>Recreation Fitness Expenses</b>	41,391	45,000	45,000	100%	0
6160	Training Materials	-	-	-		
6180	T-Shirts/Pins/Etc.	-	-	-		
	Other Supplies Expenses	-	-	-		
<b>Total Supplies</b>		<b>44,955</b>	<b>52,750</b>	<b>56,480</b>	<b>107%</b>	<b>3,730</b>
6300	Phone/ Cable / Connectivity Exp	1,200	-	-		
6304	Pager / Cell Phone	66	72	150	208%	78
6305	Utility Bill Expenses	-	-	-		
6310	Fees/Dues/Subscription Expense	28	-	-		
6320	Repair/Mtc/Warranty Expense	133	-	-		
6322	Printing Expense	89	-	-		
6324	Advertising	-	-	-		
6325	Recruiting Expense	-	-	-		
6327	Program Meals	-	-	-		
6400	Utilities Expense	-	-	-		
6401	Donations	-	-	-		

Brushy Creek Municipal Utility District

200-Parks Pgrms

Planning Tool

Fiscal Year: 2018

Cost Center: Parks Programs

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6405	Longevity Awards	-	-	-		
	All Other Expenses	-	-	-		
<b>Total Other Expenses</b>		<b>1,515</b>	<b>72</b>	<b>150</b>	<b>208%</b>	<b>78</b>
<b>TOTAL EXPENSES</b>		<b>332,819</b>	<b>111,967</b>	<b>526,818</b>	<b>471%</b>	<b>414,851</b>
	Transfer From	65,739	266,356		0%	(266,356)
	Transfer To	14,643	10,170	10,746	106%	576
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	(95,104)	Zero Budget	(95,104)
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(176,442)</b>	<b>245,918</b>	<b>(335,000)</b>	<b>-136%</b>	<b>(580,919)</b>

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Aquatics Programs**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4500	Other Income	-	-	-		
4501	Rental Income	46,935	52,500	49,282	94%	(3,218)
4505	Program Revenue Contract	4,765	5,000	5,003	100%	3
4510	Programming Events Income	64,980	52,500	68,229	130%	15,729
4515	Camp Income	-	-	-		
4521	Season Passes	72,602	75,000	76,232	102%	1,232
4522	Day Passes	28,969	24,000	30,417	127%	6,417
4523	Fitness Revenue	-	-	-		
	Other Revenue	-	-			
<b>TOTAL REVENUE</b>		<b>218,251</b>	<b>209,000</b>	<b>229,163</b>	<b>110%</b>	<b>20,163</b>
<b>EXPENSES</b>						
5010	Salary	323,575	341,502	368,907	108%	27,405
5011	Merit Salary	-	849	922	109%	74
5012	Overtime	10,431	1,374	1,357	99%	(17)
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>334,005</b>	<b>343,725</b>	<b>371,186</b>	<b>108%</b>	<b>27,461</b>
5020	FICA / Medicare	25,394	32,987	35,419	107%	2,432
5030	Health	4,804	28,822	12,829	45%	(15,993)
5031	Vision Insurance	74	-	166	Zero Budget	166
5032	Dental	362	-	793	Zero Budget	793
5034	Life	95	-	179	Zero Budget	179
5035	Disability Insurance	250	-	460	Zero Budget	460
5040	Workers Compensation	6,091	-	2,012	Zero Budget	2,012
5050	Unemployment Insurance	2,670	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	3,442	-	4,938	Zero Budget	4,938
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>43,183</b>	<b>61,809</b>	<b>56,796</b>	<b>92%</b>	<b>(5,013)</b>
5201	Airfare	-	-	-		
5202	Lodging	-	-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Aquatics Programs**

250-Aquatics Pgrms

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
5206	Travel Meals	-	-	-		
5207	Mileage	5,469	6,500	5,000	77%	(1,500)
	Other Travel Expenses	-	-	-		
	<b>Total Travel</b>	<b>5,469</b>	<b>6,500</b>	<b>5,000</b>	<b>77%</b>	<b>(1,500)</b>
5901	<b>CAPITAL</b>	-	-	-		
	Other Contractual Expenses	-	-	-		
	<b>Total Contractual</b>	<b>-</b>	<b>-</b>	<b>-</b>		
6105	Minor Equipment	560	1,545	1,000	65%	(545)
6110	General Office Supplies	476	515	500	97%	(15)
6115	Materials & Supplies	2,532	6,695	2,500	37%	(4,195)
6120	Chemicals	-	-	-		
6121	Lab Supplies	-	-	-		
6122	Uniforms	4,038	2,472	2,500	101%	28
6124	Fuel / Oil	475	1,339	950	71%	(389)
6130	Furniture	-	-	-		
6135	Major Equipment	-	-	4,000	Zero Budget	4,000
6140	Computer Supplies	22	-	-		
6145	Software	-	-	-		
6148	Copier/Laser Printer Supplies	-	-	-		
6150	Business Meals	-	-	-		
	<b>Recreation Program Expenses</b>	<b>12,761</b>	<b>11,000</b>	<b>11,000</b>	<b>100%</b>	<b>0</b>
	<b>Recreation Fitness Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>		
6160	Training Materials	-	500	500	100%	0
6180	T-Shirts/Pins/Etc.	-	500		0%	(500)
	Other Supplies Expenses	-	-			
	<b>Total Supplies</b>	<b>20,864</b>	<b>24,566</b>	<b>22,950</b>	<b>93%</b>	<b>(1,616)</b>
6210	Rent Expense	-	-	-		
6212	Building Maintenance	-	-	-		
6213	District Vehicle Repairs	35	1,030	250	24%	(780)
6215	Facility Rent Expense	-	-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: Aquatics Programs

250-Aquatics Pgrms

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6216	Equipment Rent Expense	-	-	-		
6250	Solid Waste Service	-	-	-		
6300	Phone/ Cable / Connectivity Exp	12,422	7,300	15,120	207%	7,820
6304	Pager / Cell Phone	440	515	500	97%	(15)
6305	Utility Bill Expenses	-	-	-		
6310	Fees/Dues/Subscription Expense	9,807	7,210	8,000	111%	790
6311	TCEQ Regulatory Fees	-	-	-		
6312	WW Capacity Charges	-	-	-		
6314	Professional Development Fees	742	1,030	750	73%	(280)
6315	Lab Fees	-	-	-		
6320	Repair/Mtc/Warranty Expense	16	-	500	Zero Budget	500
6322	Printing Expense	144	258	200	78%	(58)
6324	Advertising	-	-	-		
6325	Recruiting Expense	1,170	515	500	97%	(15)
6327	Program Meals	-	-	-		
6400	Utilities Expense	-	-	-		
	All Other Expenses	-	-	-		
<b>Total Other Expenses</b>		<b>24,851</b>	<b>17,858</b>	<b>25,820</b>	<b>145%</b>	<b>7,963</b>
<b>TOTAL EXPENSES</b>		<b>428,372</b>	<b>454,457</b>	<b>481,752</b>	<b>106%</b>	<b>27,295</b>
	Transfer From	153,345	20,439		0%	(20,439)
	Transfer To	23,936	20,900	22,916	110%	2,016
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	(275,506)	Zero Budget	(275,506)
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(80,712)</b>	<b>(245,918)</b>	<b>0</b>	<b>0%</b>	<b>245,919</b>



300-Community Center

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Community Center**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4401	Service Charges	-	-	-		
4402	Donations	200	-	-		
4500	Other Income	3,080	<b>1,000</b>	<b>2,000</b>	<b>200%</b>	1,000
4501	Rental Income	94,006	<b>115,000</b>	<b>117,455</b>	<b>102%</b>	2,455
4505	Program Revenue Contract	212,985	<b>180,000</b>	<b>191,158</b>	<b>106%</b>	11,158
4510	Programming Events Income	16,427	<b>9,150</b>	<b>6,150</b>	<b>67%</b>	(3,000)
4515	Camp Income	208,043	<b>229,300</b>	<b>249,000</b>	<b>109%</b>	19,700
4518	Memberships - Short Term	26,652	<b>20,440</b>	<b>29,750</b>	<b>146%</b>	9,310
4519	New Memberships	16,869	<b>16,579</b>	<b>22,825</b>	<b>138%</b>	6,246
4520	Memberships	265,130	<b>269,440</b>	<b>288,300</b>	<b>107%</b>	18,860
4521	Season Passes	-	-	-		
4522	Day Passes	26,300	<b>20,000</b>	<b>23,500</b>	<b>118%</b>	3,500
4523	Fitness Revenue	187,022	<b>194,000</b>	<b>206,650</b>	<b>107%</b>	12,650
4524	Senior Programs	243	-	<b>185</b>	<b>Zero Budget</b>	185
4525	Child Programs / Child Play	1,021	<b>1,000</b>	<b>1,050</b>	<b>105%</b>	50
	Other Revenue	-	-	-		
<b>TOTAL REVENUE</b>		<b>1,057,979</b>	<b>1,055,909</b>	<b>1,138,023</b>	<b>108%</b>	<b>82,114</b>
<b>EXPENSES</b>						
5010	Salary	667,057	<b>707,335</b>	<b>947,831</b>	<b>134%</b>	240,496
5011	Merit Salary	-	<b>1,743</b>	<b>2,370</b>	<b>136%</b>	626
5012	Overtime	1,653	<b>2,795</b>	<b>6,026</b>	<b>216%</b>	3,231
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>668,710</b>	<b>711,873</b>	<b>956,227</b>	<b>134%</b>	<b>244,353</b>
5020	FICA / Medicare	50,234	<b>68,583</b>	<b>91,114</b>	<b>133%</b>	22,531
5030	Health	40,371	<b>83,357</b>	<b>61,468</b>	<b>74%</b>	(21,889)
5031	Vision Insurance	595	-	<b>835</b>	<b>Zero Budget</b>	835
5032	Dental	2,638	-	<b>3,996</b>	<b>Zero Budget</b>	3,996
5034	Life	749	-	<b>880</b>	<b>Zero Budget</b>	880
5035	Disability Insurance	2,071	-	<b>2,202</b>	<b>Zero Budget</b>	2,202
5040	Workers Compensation	14,587	-	<b>17,724</b>	<b>Zero Budget</b>	17,724
5050	Unemployment Insurance	4,653	-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Community Center**

300-Community Center

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
5060	Other Benefits	-	-	-		
5070	Retirement	33,701	-	23,019	Zero Budget	23,019
	Other Benefit Expenses	-	-			
<b>Total Benefits</b>		<b>149,598</b>	<b>151,940</b>	<b>201,238</b>	<b>132%</b>	<b>49,298</b>
5207	Mileage	360	1,008	500	50%	(508)
	Other Travel Expenses	-	-			
<b>Total Travel</b>		<b>360</b>	<b>1,008</b>	<b>500</b>	<b>50%</b>	<b>(508)</b>
5901	<b>CAPITAL</b>	<b>120,993</b>	<b>500,000</b>		<b>0%</b>	<b>(500,000)</b>
6055	Security	2,445	3,000	3,000	100%	0
6060	Appraisal Fees	-	-			
6065	Depository Contract	20,303	20,600	20,600	100%	0
6070	Maintenance Contracts	1,745	2,266	8,000	353%	5,734
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	-	-			
	Other Contractual Expenses	-	-			
<b>Total Contractual</b>		<b>24,493</b>	<b>25,866</b>	<b>31,600</b>	<b>122%</b>	<b>5,734</b>
6105	Minor Equipment	3,904	2,833	3,300	117%	468
6110	General Office Supplies	625	2,575	1,000	39%	(1,575)
6115	Materials & Supplies	18,268	11,000	12,000	109%	1,000
6122	Uniforms	1,402	1,500	1,500	100%	0
6130	Furniture	1,413	-	1,000	Zero Budget	1,000
6135	Major Equipment	1,973	-			
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	500	103	500	485%	397
6150	Business Meals	-	-			
	<b>Recreation Program Expenses</b>	<b>72,732</b>	<b>70,000</b>	<b>70,000</b>	<b>100%</b>	<b>0</b>
	<b>Recreation Fitness Expenses</b>	<b>195,760</b>	<b>170,000</b>	<b>175,000</b>	<b>103%</b>	<b>5,000</b>
6160	Training Materials	85	-			
6180	T-Shirts/Pins/Etc.	547	-			

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Community Center**

300-Community Center

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Other Supplies Expenses	-	-			
<b>Total Supplies</b>		<b>297,233</b>	<b>258,011</b>	<b>264,300</b>	<b>102%</b>	<b>6,290</b>
6210	Rent Expense	-	-			
6212	Building Maintenance	115	-			
6213	District Vehicle Repairs	59	-			
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	515	500	97%	(15)
6220	Postage Expense	3,197	3,914	3,800	97%	(114)
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	1,550	3,090	7,800	252%	4,710
6304	Pager / Cell Phone	919	1,236	1,200	97%	(36)
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	15,342	11,400	15,000	132%	3,600
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	557	1,500	1,200	80%	(300)
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	4,832	10,000	5,000	50%	(5,000)
6322	Printing Expense	8,048	8,137	8,500	104%	363
6324	Advertising	-	391		0%	(391)
6325	Recruiting Expense	1,235	403	1,500	372%	1,097
6327	Program Meals	-	-			
6400	Utilities Expense	60,671	61,932	100,000	161%	38,068
6401	Donations	-	-			
6405	Longevity Awards	-	-			
6420	Interest Expense	-	618		0%	(618)
6421	Debt Principal	-	-			
6455	Principal - 2016 Series CC Revenue	335,000	395,000	405,000	103%	10,000
6456	Interest - 2016 Series CC Revenue	69,460	180,000	163,323	91%	(16,677)
6490	Bond Costs	-	-			
	All Other Expenses	-	-			
<b>Total Other Expenses</b>		<b>501,034</b>	<b>678,137</b>	<b>712,823</b>	<b>105%</b>	<b>34,686</b>

**Brushy Creek Municipal Utility District**  
 Planning Tool  
**Fiscal Year: 2018**  
**Cost Center: Community Center**

300-Community Center

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
<b>TOTAL EXPENSES</b>		<b>1,762,422</b>	<b>2,326,834</b>	<b>2,166,688</b>	<b>93%</b>	<b>(160,147)</b>
	Transfer From	1,082,324	1,031,516		0%	(1,031,516)
	Transfer To	118,294	105,591	113,802	108%	8,211
	Transfer To Rec Center		-	(317,350)	Zero Budget	(317,350)
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>259,587</b>	<b>(345,000)</b>	<b>(825,117)</b>	<b>239%</b>	<b>(480,117)</b>

225-Park Fees

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: Park Fees

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4130	Builders Fees	94,926	29,000	20,400	70%	(8,600)
<b>TOTAL REVENUE</b>		<b>94,931</b>	<b>29,000</b>	<b>20,400</b>	<b>70%</b>	<b>(8,600)</b>
<b>EXPENSES</b>						
	Total Payroll	-	-	-		
	Total Benefits	-	-	-		
	Total Travel	-	-	-		
5901	<b>CAPITAL</b>		<b>400,000</b>	-	<b>0%</b>	<b>(400,000)</b>
	Total Contractual	-	-	-		
	Total Supplies	-	-	-		
	Total Other Expenses	-	-	-		
<b>TOTAL EXPENSES</b>		<b>-</b>	<b>400,000</b>	<b>-</b>	<b>0%</b>	<b>(400,000)</b>
	Transfer From		<b>400,000</b>	-	<b>0%</b>	<b>(400,000)</b>
	Transfer To		<b>29,000</b>	20,400	<b>70%</b>	<b>(8,600)</b>
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>94,931</b>	<b>-</b>	<b>-</b>		

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Water**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4105	Sale of Surplus Assets Proceeds	-	-			
4110	Plan Review Income	9,000	4,500	4,500	100%	0
4112	Inspection Fees	68,282	50,000	10,000	20%	(40,000)
4201	Water Service	3,181,813	3,114,604	3,040,000	98%	(74,604)
4211	Water Connection	24,530	8,800	2,200	25%	(6,600)
4240	Raw Water Sales	109,907	104,660	104,600	100%	(60)
4245	Wholesale Water	-	-	112,000	Zero Budget	112,000
4500	Other Income	3,048	-			
	Other Revenue	-	-			
<b>TOTAL REVENUE</b>		<b>3,396,580</b>	<b>3,282,564</b>	<b>3,273,300</b>	<b>100%</b>	<b>(9,264)</b>
<b>EXPENSES</b>						
5010	Salary	180,998	192,768	198,029	103%	5,261
5011	Merit Salary	-	492	495	101%	3
5012	Overtime	6,143	6,899	7,106	103%	207
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>187,141</b>	<b>200,159</b>	<b>205,630</b>	<b>103%</b>	<b>5,471</b>
5020	FICA / Medicare	14,348	18,751	19,009	101%	258
5030	Health	23,546	41,922	28,126	67%	(13,796)
5031	Vision Insurance	338	-	371	Zero Budget	371
5032	Dental	1,551	-	1,752	Zero Budget	1,752
5034	Life	406	-	401	Zero Budget	401
5035	Disability Insurance	1,170	-	1,100	Zero Budget	1,100
5040	Workers Compensation	4,492	-	3,703	Zero Budget	3,703
5050	Unemployment Insurance	1,198	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	11,054	-	12,040	Zero Budget	12,040
	Other Benefit Expenses	-	-			
<b>Total Benefits</b>		<b>58,103</b>	<b>60,673</b>	<b>66,502</b>	<b>110%</b>	<b>5,829</b>
5201	Airfare	-	-	-		
5202	Lodging	-	250	250	100%	0

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Water**

500-Water

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
5203	Lodging Tax	-	45	45	100%	0
5204	Cab Fare / local transportation	-	-	-		
5205	Parking	-	-	-		
5206	Travel Meals	-	150	150	100%	0
5207	Mileage	1,725	1,300	1,300	100%	0
	Other Travel Expenses	-	-			
<b>Total Travel</b>		<b>1,725</b>	<b>1,745</b>	<b>1,745</b>	<b>100%</b>	<b>0</b>
5901	<b>CAPITAL</b>	<b>1,996,399</b>	<b>211,000</b>	<b>350,000</b>	<b>166%</b>	<b>139,000</b>
6070	Maintenance Contracts	81	-			
6078	Plumbing Inspections	43,960	20,000	15,000	75%	(5,000)
6079	Engineering Fees	7,666	25,000	7,500	30%	(17,500)
6080	Contractual/Contract Labor	42,063	20,600	10,000	49%	(10,600)
	Other Contractual Expenses	-	-			
<b>Total Contractual</b>		<b>93,769</b>	<b>65,600</b>	<b>32,500</b>	<b>50%</b>	<b>(33,100)</b>
6105	Minor Equipment	675	4,500	4,500	100%	0
6110	General Office Supplies	249	927	900	97%	(27)
6115	Materials & Supplies	11,081	17,000	15,000	88%	(2,000)
6120	Chemicals	-	-			
6121	Lab Supplies	-	-			
6122	Uniforms	1,695	1,900	1,900	100%	0
6124	Fuel / Oil	5,198	11,330	7,500	66%	(3,830)
6130	Furniture	-	-			
6135	Major Equipment	4,550	3,800	2,500	66%	(1,300)
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	-	-			
6154	Water Meters	26,228	46,200	25,000	54%	(21,200)
6155	Building Materials	-	-			
6156	Pipes and Components	16,524	34,570	12,500	36%	(22,070)
6160	Training Materials	-	250	500	200%	250
6180	T-Shirts/Pins/Etc.	-	-			

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Water**

500-Water

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Other Supplies Expenses	-	-			
<b>Total Supplies</b>		<b>66,200</b>	<b>120,477</b>	<b>70,300</b>	<b>58%</b>	<b>(50,177)</b>
6210	Rent Expense	-	-			
6212	Building Maintenance	461	2,000	2,000	100%	0
6213	District Vehicle Repairs	4,140	3,800	2,500	66%	(1,300)
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	16,694	3,000	3,000	100%	0
6220	Postage Expense	9,761	10,648	10,500	99%	(148)
6222	Express Mail/Parcel	-	60	60	100%	0
6224	Shipping	483	100	100	100%	0
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	2,500	800	800	100%	0
6304	Pager / Cell Phone	1,140	3,000	3,000	100%	0
6305	Utility Bill Expenses	7,897	10,300	10,300	100%	0
6310	Fees/Dues/Subscription Expense	363	1,000	1,000	100%	0
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	634	1,400	2000	143%	600
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	4,243	55,000	10,000	18%	(45,000)
6322	Printing Expense	2,490	2,500	2,500	100%	0
6324	Advertising	-	-			
6325	Recruiting Expense	407	250	250	100%	0
6327	Program Meals	-	-			
6400	Utilities Expense	1,545	1,854	1854	100%	0
6423	Loss on Sale of Equipment	-	-			
6425	Bad Debt Expense	754	1,000	1000	100%	0
6477	Interest - TWDB Bonds	-	-			
6481	Principal-TWDB Bonds	-	-			
	All Other Expenses	-	-			
<b>Total Other Expenses</b>		<b>53,513</b>	<b>96,712</b>	<b>50,864</b>	<b>53%</b>	<b>(45,848)</b>
<b>TOTAL EXPENSES</b>		<b>2,456,849</b>	<b>756,366</b>	<b>777,541</b>	<b>103%</b>	<b>21,175</b>



Brushy Creek Municipal Utility District  
 Planning Tool  
 Fiscal Year: 2018  
 Cost Center: Water

500-Water

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Transfer From	510,562	1,228,359	2,367,197	193%	1,138,838
	Transfer To	975,393	1,644,162	1,037,330	63%	(606,832)
	Transfer To Rec Center	445,957	393,965	317,350	81%	(76,615)
	Transfer To Park Programs	65,739	266,356	95,104	36%	(171,252)
	Transfer To Pool Programs	153,345	20,440	275,506	1348%	255,066
	<b>REVENUE IN EXCESS OF EXPENSES</b>	<b>(190,141)</b>	<b>1,429,633</b>	<b>3,137,666</b>	<b>219%</b>	<b>1,708,033</b>

## 525-Water Facility

## Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2018

Cost Center: Water Facility

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
	Other Revenue		-			
<b>TOTAL REVENUE</b>		-	-	-		
<b>EXPENSES</b>						
5010	Salary	223,485	231,044	243,364	105%	12,320
5011	Merit Salary	-	678	608	90%	(69)
5012	Overtime	5,921	8,426	7,500	89%	(926)
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>229,406</b>	<b>240,148</b>	<b>251,472</b>	<b>105%</b>	<b>11,325</b>
5020	FICA / Medicare	16,505	22,801	23,319	102%	518
5030	Health	24,151	45,559	26,745	59%	(18,814)
5031	Vision Insurance	391	-	376	Zero Budget	376
5032	Dental	1,897	-	1,803	Zero Budget	1,803
5034	Life	471	-	466	Zero Budget	466
5035	Disability Insurance	1,335	-	1,222	Zero Budget	1,222
5040	Workers Compensation	4,782	-	4,551	Zero Budget	4,551
5050	Unemployment Insurance	690	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	13,487	-	14,797	Zero Budget	14,797
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>63,709</b>	<b>68,360</b>	<b>73,279</b>	<b>107%</b>	<b>4,919</b>
5202	Lodging	362	-			
5204	Cab Fare / local transportation	37	-			
5206	Travel Meals	281	-			
5207	Mileage	558	773	750	97%	(23)
	Other Travel Expenses	-	-	-		
<b>Total Travel</b>		<b>1,239</b>	<b>773</b>	<b>750</b>	<b>97%</b>	<b>(23)</b>
5901	<b>CAPITAL</b>	<b>213,530</b>	<b>236,000</b>	<b>602,000</b>	<b>255%</b>	<b>366,000</b>
6040	Contractual/Network maint/dev.	-	11,670	12,000	103%	330

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Water Facility**

525-Water Facility

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6070	Maintenance Contracts	4,818	4,120	4,000	97%	(120)
6078	Plumbing Inspections	-	-	-		
6079	Engineering Fees	7,008	25,000	5,000	20%	(20,000)
6080	Contractual/Contract Labor	30,585	50,000	25,000	50%	(25,000)
	Other Contractual Expenses	-	-			
<b>Total Contractual</b>		<b>42,411</b>	<b>90,790</b>	<b>46,000</b>	<b>51%</b>	<b>(44,790)</b>
6105	Minor Equipment	130	1,800	1,800	100%	0
6110	General Office Supplies	332	1,545	1,500	97%	(45)
6115	Materials & Supplies	12,881	7,468	5,000	67%	(2,468)
6120	Chemicals	86,849	94,336	90,000	95%	(4,336)
6121	Lab Supplies	9,746	4,000	7,500	188%	3,500
6122	Uniforms	1,900	1,000	1,500	150%	500
6124	Fuel / Oil	4,758	6,180	7,000	113%	820
6130	Furniture	-	-			
6135	Major Equipment	4,944	9,700	4,000	41%	(5,700)
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	736	309	800	259%	491
6153	Water Purchases - WCRRWL	669,475	645,328	658,270	102%	12,942
6154	Water Meters	-	-			
6155	Building Materials	-	-			
6156	Pipes and Components	509	2,318	1,000	43%	(1,318)
6160	Training Materials	-	250	-	0%	(250)
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
<b>Total Supplies</b>		<b>792,260</b>	<b>774,533</b>	<b>778,370</b>	<b>100%</b>	<b>3,837</b>
6212	Building Maintenance	11,356	5,039	5,000	99%	(39)
6213	District Vehicle Repairs	825	1,545	1,500	97%	(45)
6215	Facility Rent Expense	-	-	-		
6216	Equipment Rent Expense	990	-	-		
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Water Facility**

525-Water Facility

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	2,159	1,442	1,500	104%	58
6304	Pager / Cell Phone	1,432	1,442	1,500	104%	58
6305	Utility Bill Expenses	-	-			
6310	Fees/Dues/Subscription Expense	376	250	250	100%	0
6311	TCEQ Regulatory Fees	15,104	25,450	20,000	79%	(5,450)
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	1,803	850	500	59%	(350)
6315	Lab Fees	9,256	8,240	25,000	303%	16,760
6320	Repair/Mtc/Warranty Expense	8,111	28,840	5,000	17%	(23,840)
6322	Printing Expense	388	-	500	Zero Budget	500
6324	Advertising	-	-			
6325	Recruiting Expense	155	-	500	Zero Budget	500
6327	Program Meals	-	-			
6400	Utilities Expense	279,883	339,900	325,000	96%	(14,900)
	All Other Expenses	-	-			
<b>Total Other Expenses</b>		<b>331,837</b>	<b>412,998</b>	<b>386,250</b>	<b>94%</b>	<b>(26,748)</b>
<b>TOTAL EXPENSES</b>		<b>1,674,392</b>	<b>1,823,601</b>	<b>2,138,121</b>	<b>117%</b>	<b>314,520</b>
	Transfer From		-	250,000	Zero Budget	250,000
	Transfer To		-	-		
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(1,674,392)</b>	<b>(1,823,601)</b>	<b>(1,888,121)</b>	<b>104%</b>	<b>(64,520)</b>

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Regulatory Compliance**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4301	Regulatory Compliance Fee	120,490	118,000	121,545	103%	3,545
4500	Other Income	-	-			
	Other Revenue	-	-			
<b>TOTAL REVENUE</b>		<b>120,490</b>	<b>118,000</b>	<b>121,545</b>	<b>103%</b>	<b>3,545</b>
<b>EXPENSES</b>						
5010	Salary	37,066	38,438	39,707	103%	1,269
5011	Merit Salary	-	96	99	103%	3
5012	Overtime	1,277	1,280	1,327	104%	47
	Other Payroll Expenses	-	-			
<b>Total Payroll</b>		<b>38,344</b>	<b>39,814</b>	<b>41,133</b>	<b>103%</b>	<b>1,319</b>
5020	FICA / Medicare	2,683	3,659	3,807	104%	148
5030	Health	4,466	7,354	4,912	67%	(2,442)
5031	Vision Insurance	68	-	73	Zero Budget	73
5032	Dental	335	-	361	Zero Budget	361
5034	Life	84	-	75	Zero Budget	75
5035	Disability Insurance	237	-	206	Zero Budget	206
5040	Workers Compensation	771	-	743	Zero Budget	743
5050	Unemployment Insurance	171	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	2,262	-	2,414	Zero Budget	2,414
	Other Benefit Expenses	-	-			
<b>Total Benefits</b>		<b>11,076</b>	<b>11,013</b>	<b>12,591</b>	<b>114%</b>	<b>1,578</b>
5205	Parking	-	-			
5206	Travel Meals	-	-			
5207	Mileage	-	424	500	118%	76
	Other Travel Expenses	-	-			
<b>Total Travel</b>		<b>-</b>	<b>424</b>	<b>500</b>	<b>118%</b>	<b>76</b>
5901	<b>CAPITAL</b>		-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Regulatory Compliance**

540-Reg Compl

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6070	Maintenance Contracts	26,505	27,192	29,000	107%	1,808
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	7,960	-			
6080	Contractual/Contract Labor	946	1,000	1,000	100%	0
	Other Contractual Expenses		-			
<b>Total Contractual</b>		<b>35,411</b>	<b>28,192</b>	<b>30,000</b>	<b>106%</b>	<b>1,808</b>
6105	Minor Equipment	-	250	250	100%	0
6110	General Office Supplies	-	-			
6115	Materials & Supplies	2,514	1,236	2,000	162%	764
6120	Chemicals	-	-	-		
6121	Lab Supplies	-	-			
6122	Uniforms	366	202	200	99%	(2)
6124	Fuel / Oil	1,840	2,060	2,000	97%	(60)
6130	Furniture	-	-			
6160	Training Materials	-	-			
6180	T-Shirts/Pins/Etc.	-	1,957	2,000	102%	43
	Other Supplies Expenses		-			
<b>Total Supplies</b>		<b>4,721</b>	<b>5,705</b>	<b>6,450</b>	<b>113%</b>	<b>745</b>
6210	Rent Expense	-	-			
6212	Building Maintenance	19	-			
6213	District Vehicle Repairs	3,099	500	500	100%	0
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	-			
6220	Postage Expense	2,445	3,042	3,000	99%	(42)
6222	Express Mail/Parcel	-	-			
6224	Shipping	-	-			
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	46	50	50	100%	0
6304	Pager / Cell Phone	210	185	200	108%	15
6305	Utility Bill Expenses	2,256	3,042	3,000	99%	(42)

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Regulatory Compliance**

540-Reg Compl

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6310	Fees/Dues/Subscription Expense	130	100	100	100%	0
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	-	-			
6314	Professional Development Fees	260	504	500	99%	(4)
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	4,864	-	-		
6322	Printing Expense	338	300	300	100%	0
6324	Advertising	-	-			
6325	Recruiting Expense	-	-			
6327	Program Meals	-	-			
6400	Utilities Expense	1,647	2,060	1,500	73%	(560)
	All Other Expenses	-	-			
<b>Total Other Expenses</b>		<b>15,314</b>	<b>9,784</b>	<b>9,150</b>	<b>94%</b>	<b>(634)</b>
<b>TOTAL EXPENSES</b>		<b>104,866</b>	<b>94,932</b>	<b>99,824</b>	<b>105%</b>	<b>4,892</b>
	Transfer From		-	-		
	Transfer To	12,025	61,800	12,155	20%	(49,646)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>3,600</b>	<b>(38,732)</b>	<b>9,566</b>	<b>-25%</b>	<b>48,298</b>

## Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2018

Cost Center: Waste Water

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4202	CRF - Water	-	-			
4203	WW Service	1,770,116	1,780,596	1,865,566	105%	84,970
4204	CRF - WW	-	-			
4211	Water Connection	-	-			
4213	WW Connections	6,480	2,400	500	21%	(1,900)
4220	New Connection Fees	-	-			
4500	Other Income	9,740	-			
<b>TOTAL REVENUE</b>		<b>1,786,336</b>	<b>1,782,996</b>	<b>1,866,066</b>	<b>105%</b>	<b>83,070</b>
<b>EXPENSES</b>						
5010	Salary	180,996	196,768	198,029	101%	1,261
5011	Merit Salary	-	492	495	101%	3
5012	Overtime	6,142	6,899	6,895	100%	(4)
	Other Payroll Expenses	-	-	-		
<b>Total Payroll</b>		<b>187,139</b>	<b>204,159</b>	<b>205,419</b>	<b>101%</b>	<b>1,260</b>
5020	FICA / Medicare	13,757	18,751	19,009	101%	258
5030	Health	23,544	41,922	28,126	67%	(13,796)
5031	Vision Insurance	337	-	371	Zero Budget	371
5032	Dental	1,550	-	1,752	Zero Budget	1,752
5034	Life	405	-	401	Zero Budget	401
5035	Disability Insurance	1,168	-	1,100	Zero Budget	1,100
5040	Workers Compensation	4,143	-	3,703	Zero Budget	3,703
5050	Unemployment Insurance	179	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	11,053	-	12,040	Zero Budget	12,040
	Other Benefit Expenses	-	-	-		
<b>Total Benefits</b>		<b>56,136</b>	<b>60,673</b>	<b>66,502</b>	<b>110%</b>	<b>5,829</b>
5206	Travel Meals	-	-			
5207	Mileage	-	350	350	100%	0
	Other Travel Expenses	-	-			
<b>Total Travel</b>		<b>-</b>	<b>350</b>	<b>350</b>	<b>100%</b>	<b>0</b>



**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Waste Water**

550-WasteWater

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
5901	<b>CAPITAL</b>	-	-	<b>70,000</b>	<b>Zero Budget</b>	<b>70,000</b>
6065	Depository Contract	-	-			
6070	Maintenance Contracts	27	9,270	1,000	11%	(8,270)
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	37,607	32,000	40,000	125%	8,000
6080	Contractual/Contract Labor	43,310	75,000	100,000	133%	25,000
	Other Contractual Expenses	-	-			
	<b>Total Contractual</b>	<b>80,944</b>	<b>116,270</b>	<b>141,000</b>	<b>121%</b>	<b>24,730</b>
6105	Minor Equipment	-	3,000	1,000	33%	(2,000)
6110	General Office Supplies	128	361	300	83%	(61)
6115	Materials & Supplies	6,429	6,785	5,000	74%	(1,785)
6120	Chemicals	-	-			
6121	Lab Supplies	-	-			
6122	Uniforms	1,590	1,133	1,600	141%	467
6124	Fuel / Oil	2,446	2,987	3,000	100%	13
6130	Furniture	-	-			
6135	Major Equipment	1,665	1,500	1,500	100%	0
6140	Computer Supplies	-	-			
6145	Software	-	-			
6148	Copier/Laser Printer Supplies	-	-			
6156	Pipes and Components	5,231	1,648	10,000	607%	8,352
6160	Training Materials	-	100	100	100%	0
6180	T-Shirts/Pins/Etc.	-	-			
	Other Supplies Expenses	-	-			
	<b>Total Supplies</b>	<b>17,488</b>	<b>17,513</b>	<b>22,500</b>	<b>128%</b>	<b>4,987</b>
6210	Rent Expense	-	-			
6212	Building Maintenance	111	5,665	1,000	18%	(4,665)
6213	District Vehicle Repairs	626	1,764	1,000	57%	(764)
6215	Facility Rent Expense	-	-			
6216	Equipment Rent Expense	-	600	1,000	167%	400

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Waste Water**

550-WasteWater

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6220	Postage Expense	8,565	10,300	10,000	97%	(300)
6222	Express Mail/Parcel	-	-			
6224	Shipping	104	150	150	100%	0
6250	Solid Waste Service	-	-			
6300	Phone/ Cable / Connectivity Exp	1,394	1,339	1,500	112%	161
6304	Pager / Cell Phone	1,140	1,854	1,500	81%	(354)
6305	Utility Bill Expenses	7,897	10,300	10,000	97%	(300)
6310	Fees/Dues/Subscription Expense	291	300	300	100%	0
6311	TCEQ Regulatory Fees	-	-			
6312	WW Capacity Charges	983,631	856,437	941,363	110%	84,926
6314	Professional Development Fees	457	1,400	500	36%	(900)
6315	Lab Fees	-	-			
6320	Repair/Mtc/Warranty Expense	8,304	12,360	10,000	81%	(2,360)
6322	Printing Expense	-	-			
6324	Advertising	547	-	500	Zero Budget	500
6325	Recruiting Expense	257	103	500	485%	397
6327	Program Meals	-	-			
6400	Utilities Expense	22,119	25,334	25,000	99%	(334)
6401	Donations	-	-			
	All Other Expenses	-	-			
<b>Total Other Expenses</b>		<b>1,035,441</b>	<b>927,907</b>	<b>1,004,313</b>	<b>108%</b>	<b>76,406</b>
<b>TOTAL EXPENSES</b>		<b>1,377,148</b>	<b>1,326,872</b>	<b>1,510,084</b>	<b>114%</b>	<b>183,212</b>
	Transfer From		-	-		
	Transfer To	177,545	228,300	186,607	82%	(41,693)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>231,644</b>	<b>227,825</b>	<b>169,375</b>	<b>74%</b>	<b>(58,449)</b>

**Brushy Creek Municipal Utility District**  
 Planning Tool  
 Fiscal Year: **2018**  
 Cost Center: **Solid Waste**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4230	Solid Waste Services	1,345,290	1,348,696	1,367,400	101%	18,704
4500	Other Income	1,538	-			
	Other Revenue	-	-			
<b>TOTAL REVENUE</b>		<b>1,346,828</b>	<b>1,348,696</b>	<b>1,367,400</b>	<b>101%</b>	<b>18,704</b>
<b>EXPENSES</b>						
5010	Salary	2,018	1,975	2,077	105%	102
5011	Merit Salary	-	5	5	105%	0
5012	Overtime	55	-	22	Zero Budget	22
	Other Payroll Expenses	-	-			
<b>Total Payroll</b>		<b>2,073</b>	<b>1,980</b>	<b>2,104</b>	<b>106%</b>	<b>124</b>
5020	FICA / Medicare	154	187	200	107%	13
5030	Health	278	464	316	68%	(148)
5031	Vision Insurance	4	-	4	Zero Budget	4
5032	Dental	17	-	19	Zero Budget	19
5034	Life	5	-	5	Zero Budget	5
5035	Disability Insurance	14	-	12	Zero Budget	12
5040	Workers Compensation	43	-	39	Zero Budget	39
5050	Unemployment Insurance	-	-	-		
5060	Other Benefits	-	-	-		
5070	Retirement	122	-	126	Zero Budget	126
	Other Benefit Expenses	-	-			
<b>Total Benefits</b>		<b>637</b>	<b>652</b>	<b>721</b>	<b>111%</b>	<b>69</b>
<b>Total Travel</b>		<b>-</b>	<b>-</b>	<b>-</b>		
5901	<b>CAPITAL</b>	<b>-</b>	<b>-</b>			
	Other Contractual Expenses	-	-	-		
<b>Total Contractual</b>		<b>-</b>	<b>-</b>	<b>-</b>		

Debt Service

**Brushy Creek Municipal Utility District**

Planning Tool

Fiscal Year: **2018**

Cost Center: **Debt Service**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4101	Property Tax Income	3,066,464	3,004,641	3,084,758	103%	80,117
4102	Delinquent Property Tax Income	4,141	15,023	15,424	103%	401
4103	Defined Area Tax	867,599	865,068	838,954	97%	(26,114)
4104	Defined Area Delinquent Taxes	-	4,325	4,195	97%	(130)
4105	Sale of Surplus Assets Proceeds	-	-			
4120	Bond Revenue	-	-			
4121	Bond Premium Revenue	-	-			
4403	Late Charges	-	-			
4405	Interest Income	29,032	23,000	29,685	129%	6,685
4500	Other Income	-	-			
<b>TOTAL REVENUE</b>		<b>3,967,236</b>	<b>3,912,058</b>	<b>3,973,016</b>	<b>102%</b>	<b>60,958</b>
<b>EXPENSES</b>						
<b>Total Payroll</b>		-	-	-		
<b>Total Benefits</b>		-	-	-		
<b>Total Travel</b>		-	-	-		
5901	<b>CAPITAL</b>	-	-			
6010	Contractual-Legal	-	-			
6060	Appraisal Fees	62,624	65,489	72,765	111%	7,276
6065	Depository Contract	25	-	-		
<b>Total Contractual</b>		<b>62,649</b>	<b>65,489</b>	<b>72,765</b>	<b>111%</b>	<b>7,276</b>
<b>Total Supplies</b>		-	-	-		
6310	Fees/Dues/Subscription Expense	-	-	-		
6451	Principal - 2015 Series DA	80,000	-			
6452	Interest - 2015 Series DA	121,394	110,456	108,556	98%	(1,900)
6453	Principal - 2015 Refunding	40,000	110,000	115,000	105%	5,000

**Brushy Creek Municipal Utility District**  
 Planning Tool  
**Fiscal Year: 2018**  
**Cost Center: Debt Service**

Debt Service

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6454	Interest - 2015 Refunding	115,250	114,450	112,250	98%	(2,200)
6455	Principal - 2016 Series CC Revenue	-	-			
6456	Interest - 2016 Series CC Revenue	-	-			
6457	Interest-2011 Refunding	-	-			
6459	Principal - 2009 Refunding	505,000	535,000	195,000	36%	(340,000)
6460	Principal - 2005 Bond	-	-			
6461	Fiscal Agent Fees	7,575	7,500	7,500	100%	0
6462	Principal-2011 Series DA	65,000	75,000	80,000	107%	5,000
6463	Principal - 2013 Series DA	85,000	90,000	95,000	106%	5,000
6464	Principal - 2009 Series DA	65,000	65,000	70,000	108%	5,000
6465	Principal-2011 Refunding	5,000	5,000	10,000	200%	5,000
6466	Interest - 2009 Refunding	116,894	94,169	70,094	74%	(24,075)
6467	Interest 2007 Refunding	13,000	-	-		
6468	Principal - 2004 Bond	-	-			
6469	Principal - 2008 Series DA	70,000	-	-		
6470	Principal - 2010 Refunding	1,085,000	1,130,000	1,170,000	104%	40,000
6471	Interest - 2010 Refunding	454,325	421,775	387,875	92%	(33,900)
6472	Interest - 2011 Series DA	98,600	95,838	92,650	97%	(3,188)
6473	Interest - 2011 Refunding	79,296	79,104	78,912	100%	(192)
6474	Interest - 2009 Series DA	17,500	14,656	11,813	81%	(2,843)
6475	Interest - 2004 Issue	-	95,000	100,000	105%	5,000
6476	Interest - 2005 Issue	34,950	34,950	34,950	100%	0
6477	Interest - TWDB Bonds	-	-			
6478	Interest - 2013 Series DA	143,295	141,170	138,920	98%	(2,250)
6479	Interest - 2008 Series DA	3,500	-	-		
6480	Interfund Debt Forgiveness	-	-	-		
6481	Principal-TWDB Bonds	-	-	-		
	Interfund Transfers (6482)	-	-	-		
6483	Transfers	-	-			
6484	Principal-2012 Refunding	274,984	390,000	755,000	194%	365,000
6485	Principal-2013 Refunding	15,000	15,000	15,000	100%	0
6486	Interest-2013 Refunding	198,975	198,675	198,375	100%	(300)
6487	Interest-2012 Refunding	266,850	258,600	246,900	95%	(11,700)
6488	Principal-2007 Refunding	325,000	-	-		

**Brushy Creek Municipal Utility District**  
 Planning Tool  
**Fiscal Year: 2018**  
**Cost Center: Debt Service**

Debt Service

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
6490	Bond Costs	1,878	-	-		
6491	Bond Discount Costs	-	-	-		
6492	Bond Issue Cost Advisory Fees	-	-	-		
6493	Bond Issue Cost Counsel Fees	-	-	-		
6494	Bond Issue Cost Misc	-	-	-		
6495	Pymt to Escrow Agent	-	-	-		
<b>Total Other Expenses</b>		<b>4,288,266</b>	<b>4,081,343</b>	<b>4,093,795</b>	<b>100%</b>	<b>12,452</b>
<b>TOTAL EXPENSES</b>		<b>4,350,915</b>	<b>4,146,832</b>	<b>4,166,560</b>	<b>100%</b>	<b>19,728</b>
	Transfer From	158,489	<b>242,177</b>	<b>193,544</b>	<b>80%</b>	(48,633)
	Transfer To		<b>7,403</b>	-	<b>0%</b>	(7,403)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>(225,190)</b>	<b>(0)</b>	<b>(0)</b>		

**Brushy Creek Municipal Utility District**  
**Planning Tool**  
**Fiscal Year: 2018**  
**Cost Center: Capital Recovery Fund**

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
4120	Bond Revenue	6,940,000	-			
4121	Bond Premium Revenue	-	-			
4130	Builders Fees	-	-			
4201	Water Service	-	-			
4202	CRF - Water	233,593	83,800	41,900	50%	(41,900)
4203	WW Service	-	-			
4204	CRF - WW	194,832	72,160	36,080	50%	(36,080)
4211	Water Connection	-	-			
4405	Interest Income	27,352	1,961	2,000	102%	39
4500	Other Income	-	-			
<b>TOTAL REVENUE</b>		<b>7,395,776</b>	<b>157,921</b>	<b>79,980</b>	<b>51%</b>	<b>(77,941)</b>
<b>EXPENSES</b>						
<b>Total Payroll</b>		-	-	-		
<b>Total Benefits</b>		-	-	-		
<b>Total Travel</b>		-	-	-		
5901	<b>CAPITAL</b>	<b>2,112,878</b>	-			
6065	Depository Contract	11	-			
6070	Maintenance Contracts	-	-			
6078	Plumbing Inspections	-	-			
6079	Engineering Fees	-	-			
6080	Contractual/Contract Labor	-	-			
	Other Contractual Expenses	-	-	-		
<b>Total Contractual</b>		<b>11</b>	-	-		

Brushy Creek Municipal Utility District  
 Planning Tool  
**Fiscal Year: 2018**  
**Cost Center: Capital Recovery Fund**

620-Capital

Object Code	Description	FY2016 Actual	FY2017 Revised	FY2018 Budget	% Change	\$ Change
<b>Total Supplies</b>		-	-	-		
6490	Bond Costs	6,940	-			
6491	Bond Discount Costs	-	-			
<b>Total Other Expenses</b>		<b>6,940</b>	-	-		
<b>TOTAL EXPENSES</b>		<b>2,119,829</b>	-	-		
	Transfer From		-	-		
	Transfer To	158,505	<b>83,800</b>	<b>79,980</b>	<b>95%</b>	(3,820)
	Transfer To Rec Center		-	-		
	Transfer To Park Programs		-	-		
	Transfer To Pool Programs		-	-		
<b>REVENUE IN EXCESS OF EXPENSES</b>		<b>5,117,443</b>	<b>74,121</b>	-	<b>0%</b>	(74,121)