

Budget Contents

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Brushy Creek Municipal Utility District Annual Budget
For the Fiscal Year
October 1, 2010 to September 30, 2011

DISTRICT LEADERSHIP

REBECCA B. TULLOS
Place 1 Director

RUSS SHERMER
Place 2 Director

JEFFREY D. GOLDSTEIN
Place 3 Director

BOB GRAHL
Place 4 Director

SHEAN R. DALTON
Place 5 Director

Staff

TOM CLARK
General Manager

MARGIE ANTHES
Executive Assistant

MIKE PETTER
Controller / Human Resources Manager

TIM ISHMAN
Recreation Manager

MARK PALMER
Information Technology Manager

MIKE WHEELER
Public Works Director



GENERAL MANAGER'S BUDGET MESSAGE

Dear President and Board of Directors:

Enclosed is the Budget for the District for Fiscal Year 2010-2011 that was adopted by the Board on September 9, 2010. This year's budget of \$9,118,171 is an overall 3% reduction from the previous fiscal year. The decrease is reflective of District's staff commitment to providing our customers with the best service at the lowest possible cost. The decrease is caused by decreases in expenditures and savings due to the renegotiation of the regional wastewater contract. The slow down in the economy continues to limit our revenue due to the decline in new housing starts and low return on investments. This document contains the spending plan and revenue estimates for the District.

The proposed overall tax rate for the District will remain unchanged (\$0.50 per \$100 assessed values). Staff will propose changes in the water rate methodology and amendments to Park and Recreation fees in the coming months. The garbage collection rates for recycling will increase \$2.00 per month to fund an enhanced recycling program under contract with Round Rock Refuse.

New items in the FY2011 budget focus on District goals set by the Board that include, to name a few, repairs to local parks and pools to enhance the quality of life within the District, regulatory compliance with storm water and Edwards Aquifer Recharge Zone requirements and developing a GIS mapping system. Finally, debt payments for FY2011 total \$4,741,704.

Also included in the budget is a merit pay increase equivalent to 3% of payroll. Staff are eligible to receive performance increase following their annual evaluation which is directly tied to employee performance in accomplishing District goals.

A full narrative for the FY2011 budget can be found on our website at <http://www.bcmud.org/content/718/736/1171/default.aspx>

Sincerely,

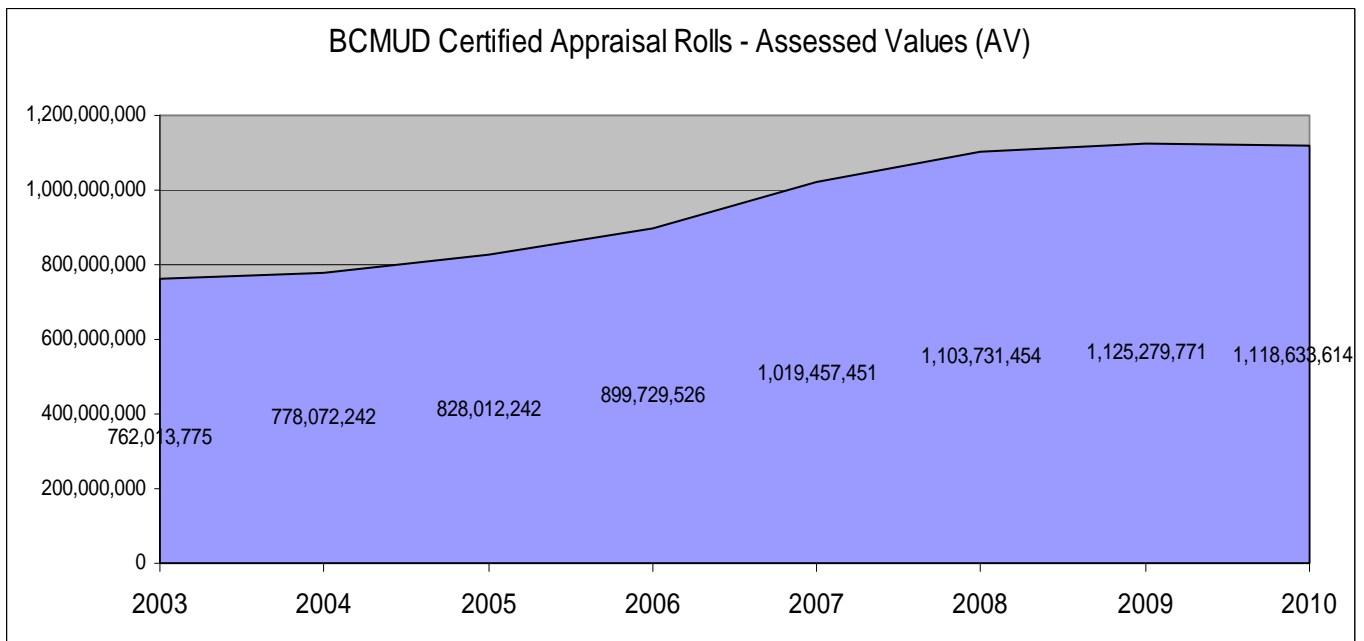
Tom Clark
General Manager

Brushy Creek Municipal Utility District
TAX RATES
 For Tax Year 2010

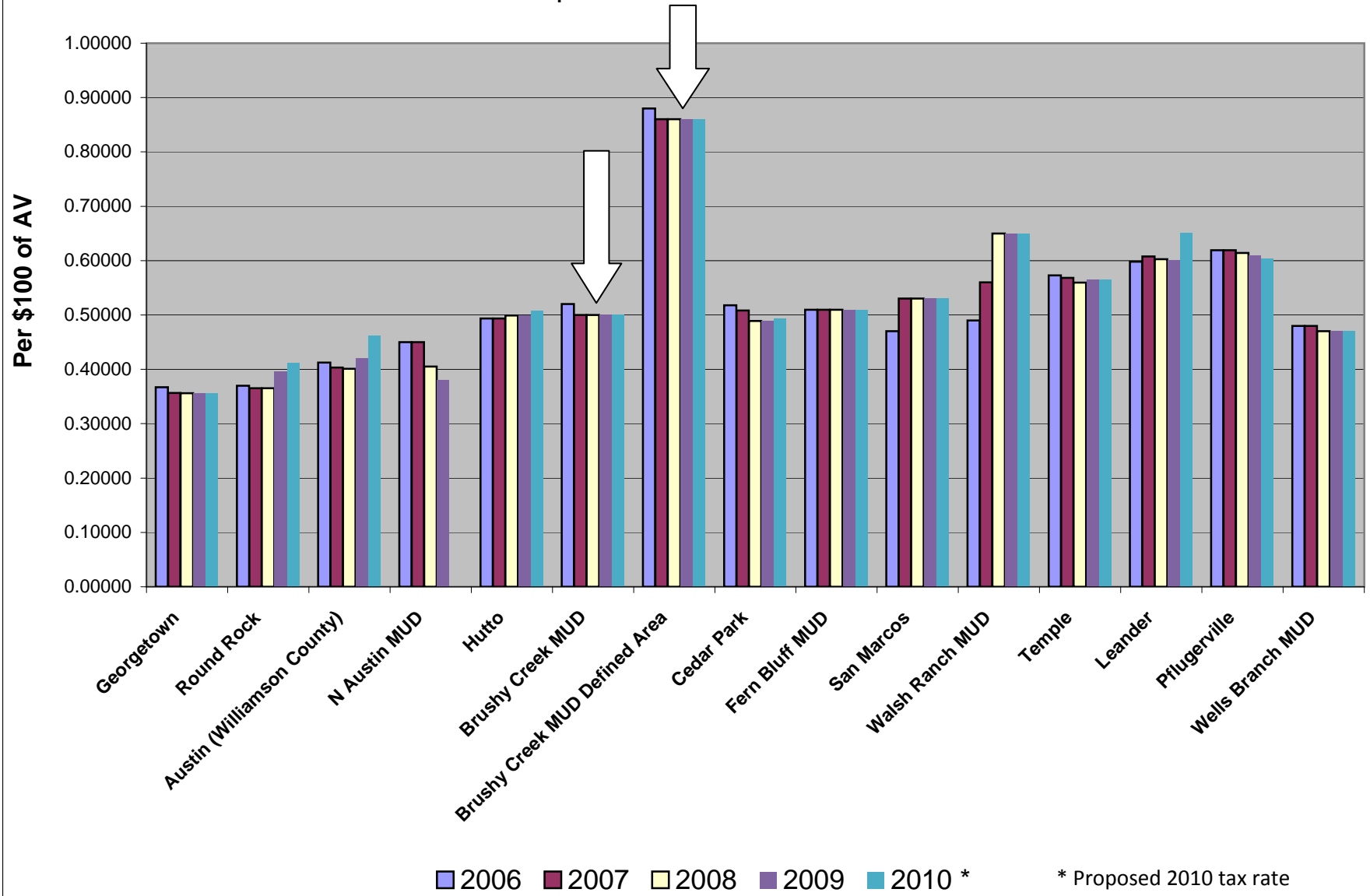
<u>District</u>	<u>Tax Year 2009</u>	<u>Tax Year 2010</u>
Operation	\$.19 per \$100 AV	\$.19 per \$100 AV
Debt Service	<u>\$.31</u> per \$100 AV	<u>\$.31</u> per \$100 AV
TOTAL	\$.50	\$.50

<u>Defined Area</u>	<u>Tax Year 2009</u>	<u>Tax Year 2010</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	<u>\$.36</u> per \$100 AV	<u>\$.36</u> per \$100 AV
TOTAL	\$.36	\$.36

AV – Assessed Value

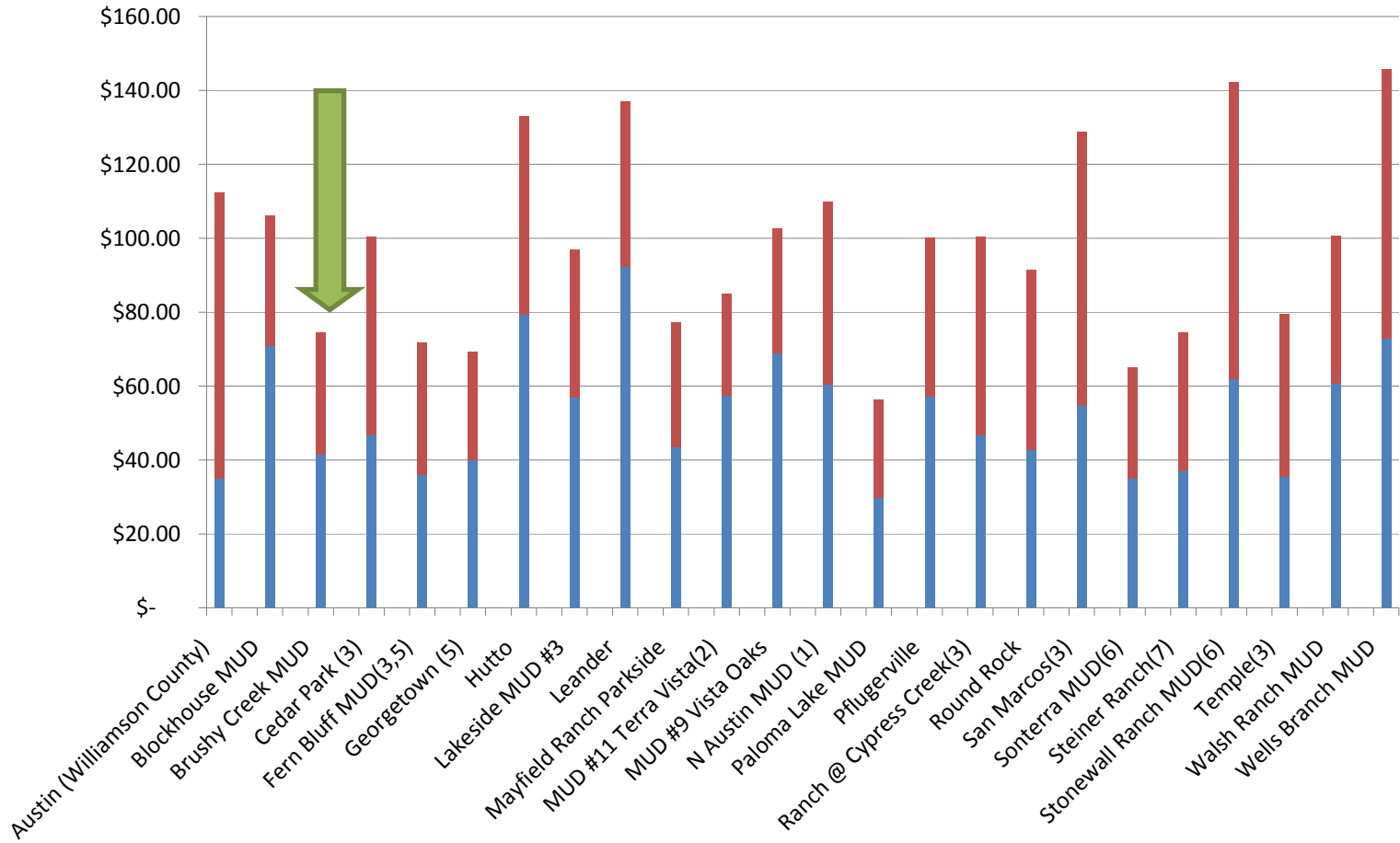


Comparison of Local Tax Rates



Comparison of Local Water & Wastewater Rates

**July 2010
total for
10,000
gallons**



Brushy Creek Municipal Utility District

UTILITY SERVICES

WATER RATE INFORMATION

In-District

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

State Assessment ½ %

Out-of-District

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

State Assessment ½ %

WASTEWATER RATE INFORMATION

In-District

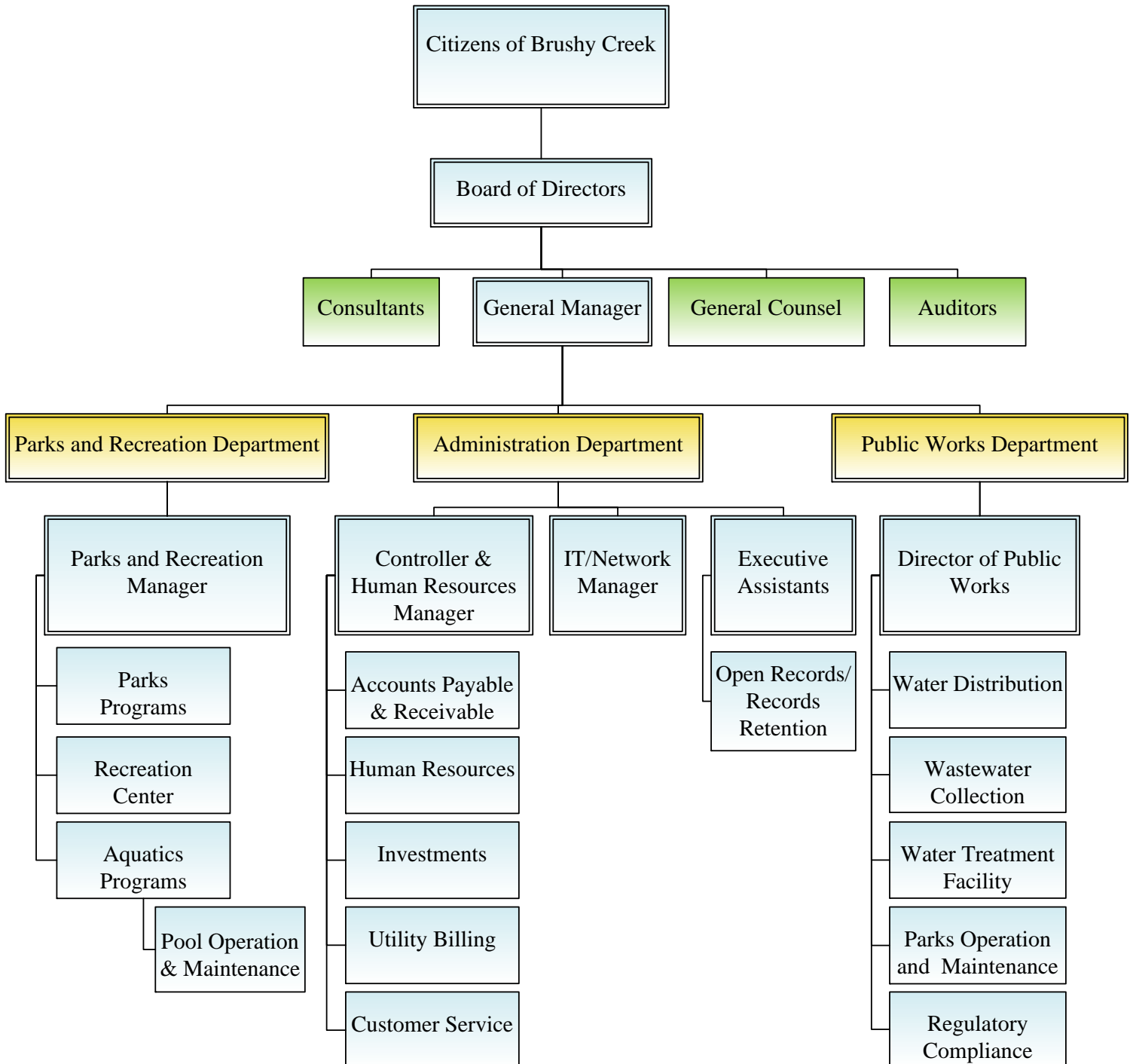
Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

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

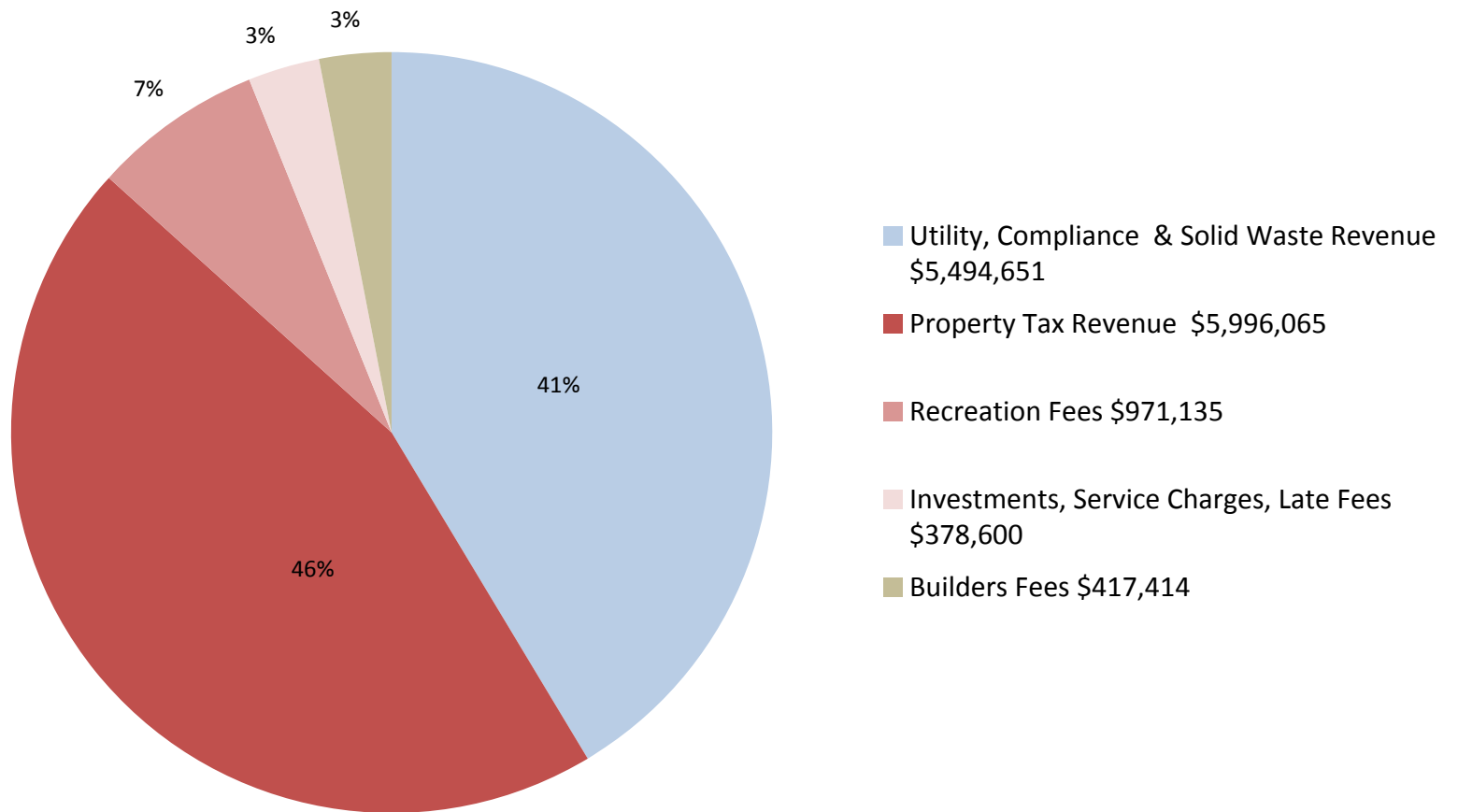
<i>Winter</i>	<i>\$68.00</i>
<i>Summer</i>	<i>\$74.50</i>

BUDGETED POSITIONS				
EMPLOYEE	FY2010		Proposed FY2011	
	Numbers	FTE	Numbers	FTE
General Manager	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00
Open Records/Scanning Specialist	2	1.25	2	1.25
Network / IT Manager	1	1.00	1	1.00
Executive Asst. to Management Team	1	1.00	1	1.00
System Administrator	1	1.00	1	1.00
Controller/Human Resources Manager	1	1.00	1	1.00
Accounts Payable Specialist	1	1.00	1	1.00
Human Resources/Payroll Specialist	1	1.00	1	1.00
Utility Billing/ Accts Receivable Spec.	1	1.00	1	1.00
Customer Service Coordinator	1	1.00	1	1.00
Customer Service Generalist	4	1.25	4	1.25
Customer Service Specialist	2	1.72	2	1.72
Public Works Director	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00
Water / WW OM Coordinator	1	1.00	1	1.00
Water / WW Operator III	0	0.00	0	0.00
Water / WW Operator II	3	3.00	3	3.00
Water / WW Operator I	1	1.00	2	2.00
Water / WW Operator Trainee	2	2.00	1	1.00
Water Facility Coordinator	1	1.00	1	1.00
Water Treatment Plant Operator	2	2.00	2	2.00
Horticulturist	1	1.00	1	1.00
Operator II Parks	1	1.00	1	1.00
Operator I Parks	3	3.00	4	4.00
Gardening Assistant	1	1.00	0	0.00
Regulatory Compliance Specialist	1	1.00	1	1.00
Recreation Department Manager	1	1.00	1	1.00
Parks and Rec Administrative Assistant	1	1.00	1	1.00
Facility Maintenance Coordinator	1	1.00	1	1.00
Aquatics Coordinator	1	1.00	1	1.00
Head Lifeguards	3 S	1.20	4 S	2.40
Lifeguards	40 S	4.85	40 S	5.15
Fitness Coordinator	1	1.00	1	1.00
Fitness Specialist	1	1.00	1	1.00
Fitness Support	6	2.50	6	3.00
Youth League Specialist	1	1.00	1	1.00
Adult League Assistants	1	0.50	1	0.50
Aerobics Instructors	10	1.35	10	1.35
Programs Coordinator	1	1.00	1	1.00
Program Support	8 pt/s	3.55	8 pt/s	3.91
Program Support - Camp Specialist	0	0.00	1 pt/s	0.30
Recreation Event Specialist	1 S	0.70	1 S	0.80
Member Service Specialist	1	1.00	1	1.00
Week-end/Evening Lead	2	1.00	0	0.00
Member Service Support	3	2.00	5	2.80
Child Play Attendance (49 hr)	2 pt	1.20	2 pt	0.95
Personal Trainer / Instructor Specialist	1	0.50	1	0.50
TOTAL	123.0	61.57	123.0	63.88
Denotes change in FTE status since last FTE list was approved				

Brushy Creek Municipal Utility District Organizational Chart



Brushy Creek Source of Funding FY2011



Brushy Creek Municipal Utility District

Fiscal Year 2011 Budget Overview

Fiscal Year 2011 Goals

The budget submitted herein supports the goals and priorities established by the Board at the July 8, 2010 meeting. These goals are:

1. Enhance the overall appearance of the District by focusing on the following objectives:
 - a) Devote 5% of budgeted water revenues each year in new capital projects related to parks and recreation.
 - a) Identify improvements to the District in a cost effective manner.
 - b) Complete Parks Master Plan by end of FY11.

Measurements:

Schedule Town Hall Meeting in February, 2011 and solicit citizen and appraiser input on improving the look of the District.

2. Maintain and/or enhance the quality of life for all residents within the District:
 - a) Fund projects that improve the quality of life and also provide the tax payers a return on their investments within the BCMUD.
 - These projects shall focus on items that maintain or advance the overall quality of the District owned property that grossly affects the overall value of the resident's home.
 - These projects include but are not limited to safety, recreational enhancements and community-building events.

Measurements:

Annual appraisal of property within the District

Trending overall home sales within the District measured by dollars by square foot

3. Improve Public Safety and the sense of security our residents feel living in Brushy Creek.
 - a) Establish programs that protect the District's assets while promoting a safe environment for all of our residents.

Measurements:

Gather resident input about sense of safety (360 evaluation)

Significant increase in solved crimes

Continued implementation of the MOU with Wilco Sheriff Department

4. Complete Long Range Operational Plan
 - a) Determine and document the level of services provided to the residents.
5. Prepare a budget based on detailed costs of operations and maintenance with consideration of the financial impact on District assets and property values.
 - a) Establish a detailed operating budget for each department that complies with the District's 5 year financial plan annually.
 - b) Fund an annual replacement program for the District's assets.

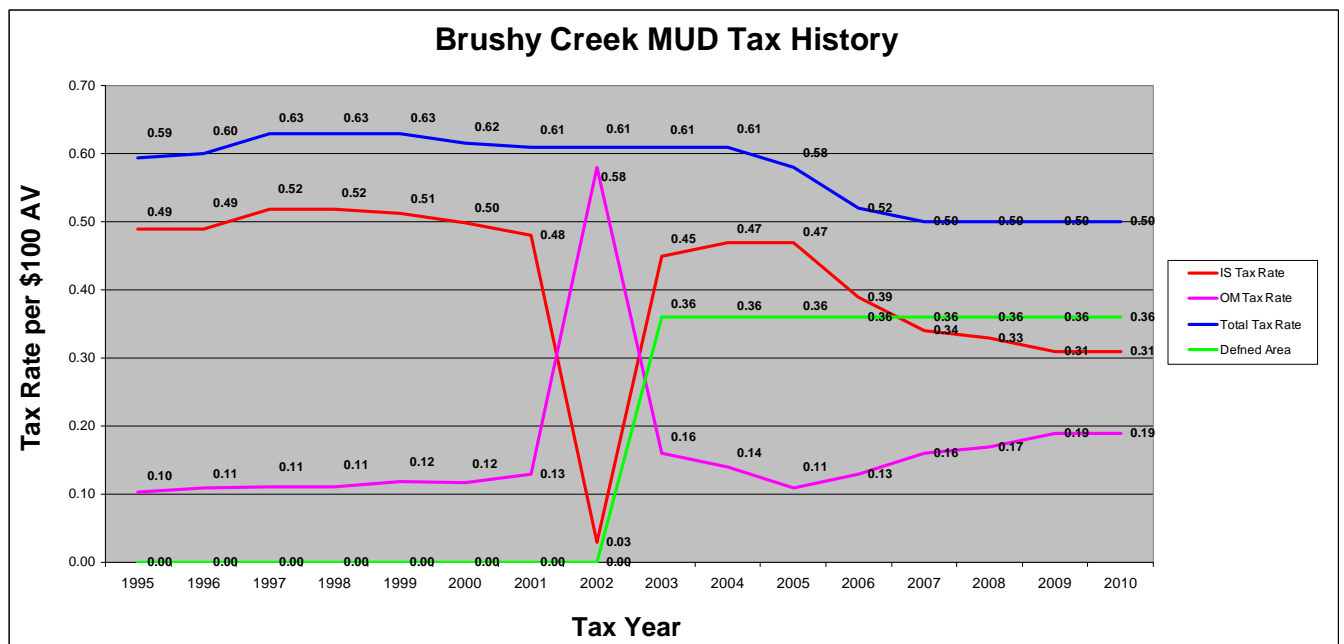
Staff is completing a long term operations plan that ties into the five year financial planning tool, the Board goals, and the various master plan studies that have been completed. Part of this planning will include the identification of significant capital purchases and capital improvements that need funding.

There were several financial opportunities created for the District during FY2010 that will assist with these goals. The District re-negotiated the Regional Waste Water contract debt service schedule when the system was purchased by the City of Round Rock and others from the LCRA. The immediate impact of this change is a reduction in the budget for the contract by \$435,000 in FY2011. This savings eliminated the need for the planned waste water rate increases in the Spring of 2010 and will help fund some projects in FY2011.

The Board also took action to forgive inter-fund debt that had been in the District’s financial records since before 10-1-2006. The purpose for the inter-fund debt had not been documented by previous staff. In approving this action, the Board freed \$2.4 million in General Fund funds for reserves and projects.

Finally, due to the new waste water contract and higher than anticipated water revenue in FY2010, the current fiscal year is projected to produce a surplus of approximately \$600,000.

The preliminary FY2011 budget does not include any rate increases except in Solid Waste. The District is currently in discussions to add single stream recycling to resident’s service which will result in increased costs and a slight fee increase. During the fiscal year, staff will be presenting discussions on a Recreation rate plan and a water rate plan based on consumption levels.



Significant projects, capital purchases, and new items included in the FY2011 budget are;

- Increased budget for Sheriff patrols, \$82,000 from \$65,000
- Board Contingency of \$350,000
- Server replacements, \$18,000
- Website upgrade, \$10,000
- Windows software and administrative software licensing, \$44,000
- Funding for up to four town hall meetings
- Engineering costs and software for mapping of water system valves, \$50,000
- Continuation of meter replacement program, \$100,000
- Completion of the membrane expansion engineering cost, \$60,000
- Continuation of the sewer monitoring engineering review, \$15,000
- New and replacement tables, fountains, benches and BBQ pits at parks, \$20,000
- Replacement trail head signs, \$2,000
- Completion of the last phase of the District signs, \$134,000
- Irrigation repairs at Community Park, \$10,000
- Enhancements to Little Village Park, \$75,000
- Improvements to Creekside pool restrooms, \$4,000
- Janitorial service for the public restrooms, \$16,500
- Continuation of the Great Oaks tree replacement, \$20,000
- Automated pool cleaners, \$10,500
- Cat Hollow pool and deck renovation, \$65,000
- Rental house repairs and renovation, \$30,000
- Access steps for Sendero Springs pool, \$6,000
- Boom lift, \$6,000
- Remodel of Community Center game room, \$4,500
- Inflatable screen for parks and pools movies, \$2,000
- Increased Community Center Fitness and Programming payroll, \$18,500
- Increased Payroll and Operating cost for Highland Horizons Pool, \$40,000
- Added to annual operational maintenance
 - Commercial meter calibration, \$5,000
 - Service contract for blowers at water facility, \$10,000
 - Large meter calibration at water facility, \$7,000
 - Water facility pond cleaning, \$14,000
 - Waste water lift station generator maintenance, \$10,000
 - Lift station cleaning, \$16,000
 - Cleaning of Storm Water out falls, \$5,000
 - Expanded cave maintenance to Highland Horizons
 - Tree trimming, \$30,000
 - Tree replacement, \$15,000

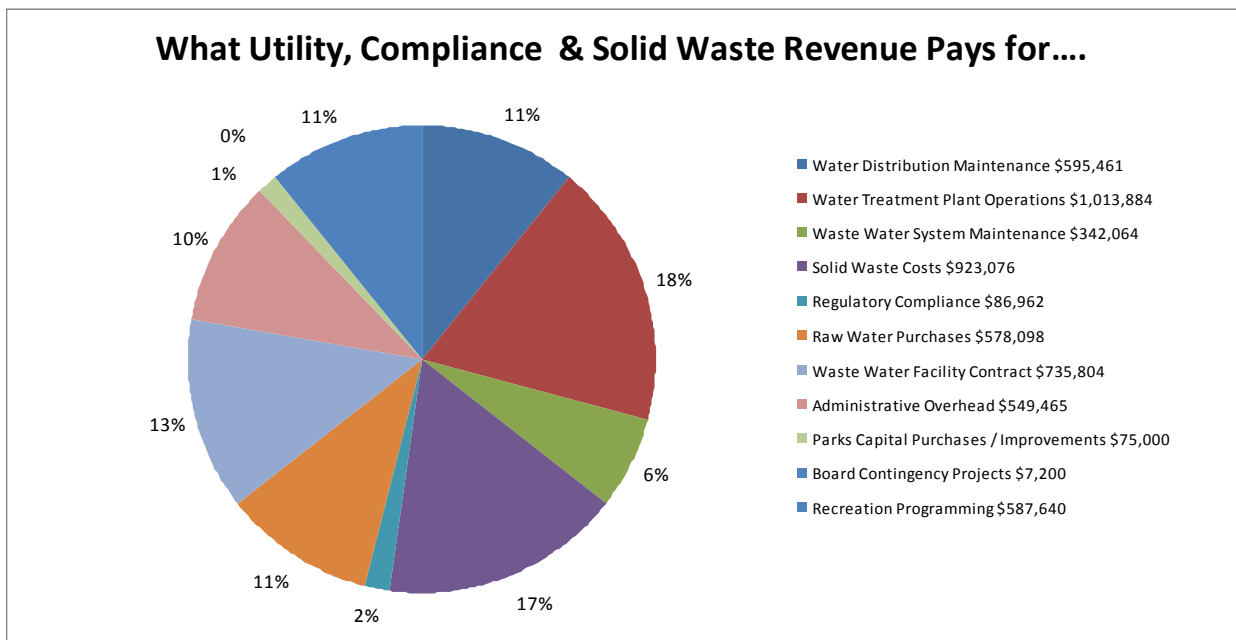
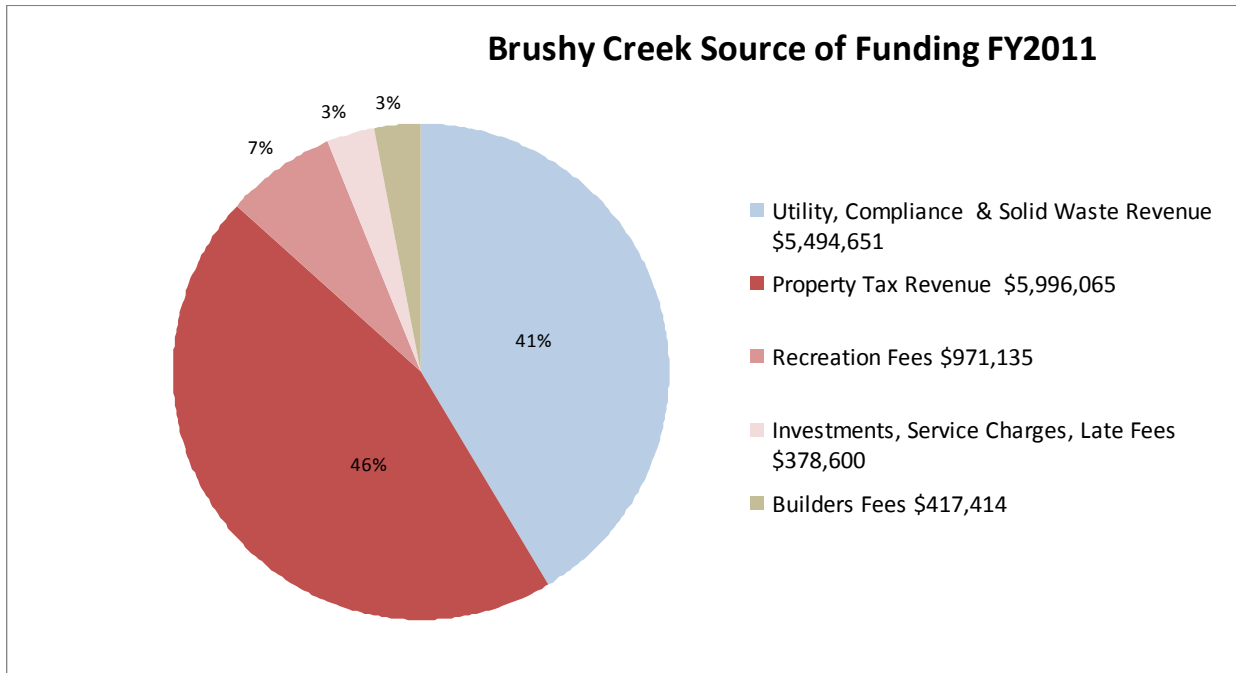
What is not included in the First Draft of the FY2011 Budget

The District staff and Board began working on the list of significant projects, capital purchases and new items for the FY2011 budget in March of 2010. Of the list of items presented for funding, the following are not included in the preliminary budget.

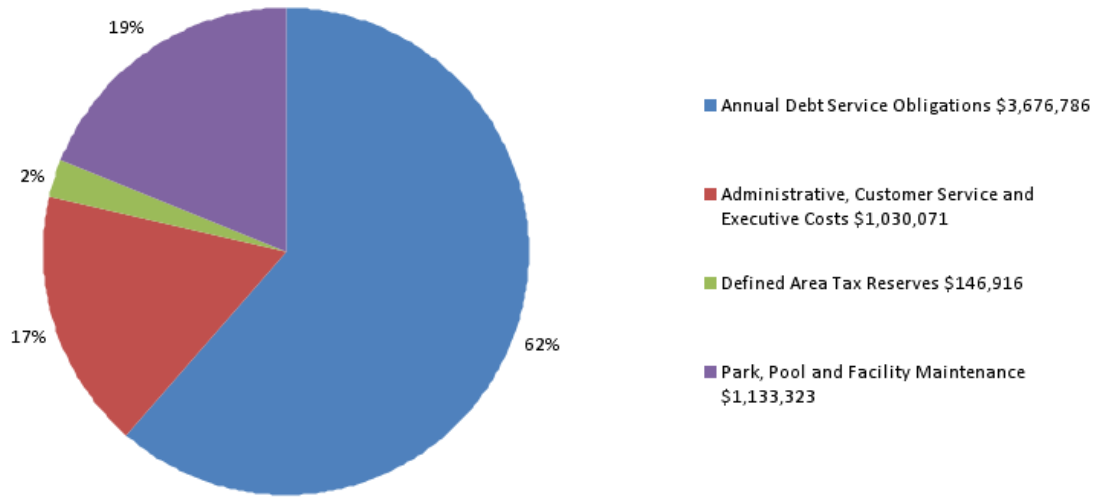
Description	Estimated Cost	Purpose for Exclusion
Visiflow Upgrades	25,000	Staff will develop internal procedures and not replace the scanning software
Repair Garden Fence	8,000	Completed in FY2010
Fence Replacement - Pepper Rock	17,000	Moved to FY2012
Truck Replacement - Water Distribution	25,000	This can be delayed until FY2012 due to repairs
Fence Replacement - Shirley McDonald	10,000	Proposed for FY2010
Fence Replacement - Racine	8,000	Proposed for FY2010
Wireless Microphones	11,000	This was identified as low priority
Dais and Podium	13,350	This was identified as low priority
Board Packet Software	20,000	This was identified as low priority
Leak Detection	7,000	Completed in FY2010
Liberty Walk Streetlights	15,000	Completed in FY2010
Software for Storm water reports	8,000	Staff determined this was not necessary for FY2011
Flow Control Valve	25,000	Completed in FY2010
Manhole GIS	10,000	Staff determined this was not necessary for FY2011
Truck Replacement - Parks	18,000	This can be delayed until FY2012 due to repairs

Opportunities and Obstacles

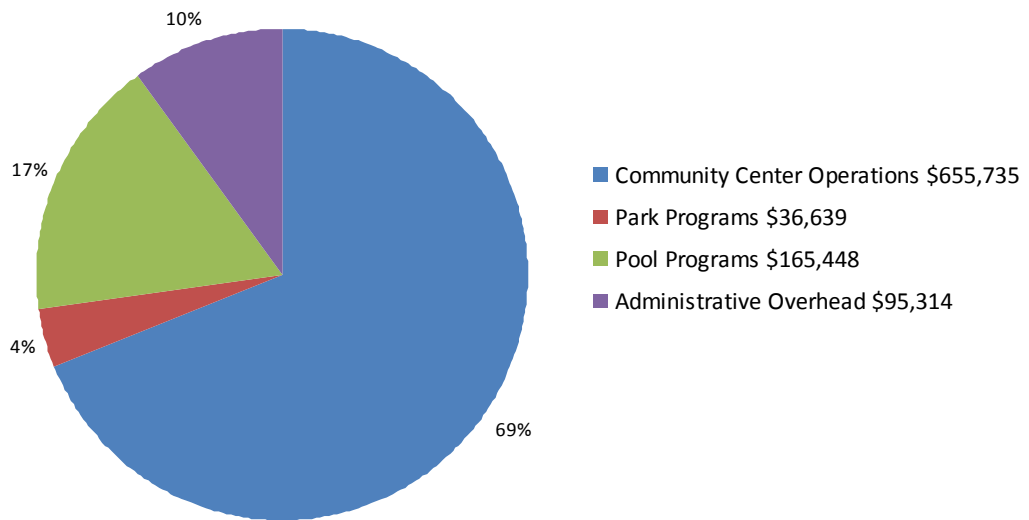
The FY2011 budget provided multiple opportunities for taking steps to improve and enhance the District. As previously mentioned, actions the Board took in FY2010 created cost savings in the Waste Water cost center and improved the District's position on the General Fund and Debt Service fund balances. This created opportunities to reinvest in the District parks and facilities, enhance utility preventative maintenance, and add a new pool without increasing tax rates and user fees.



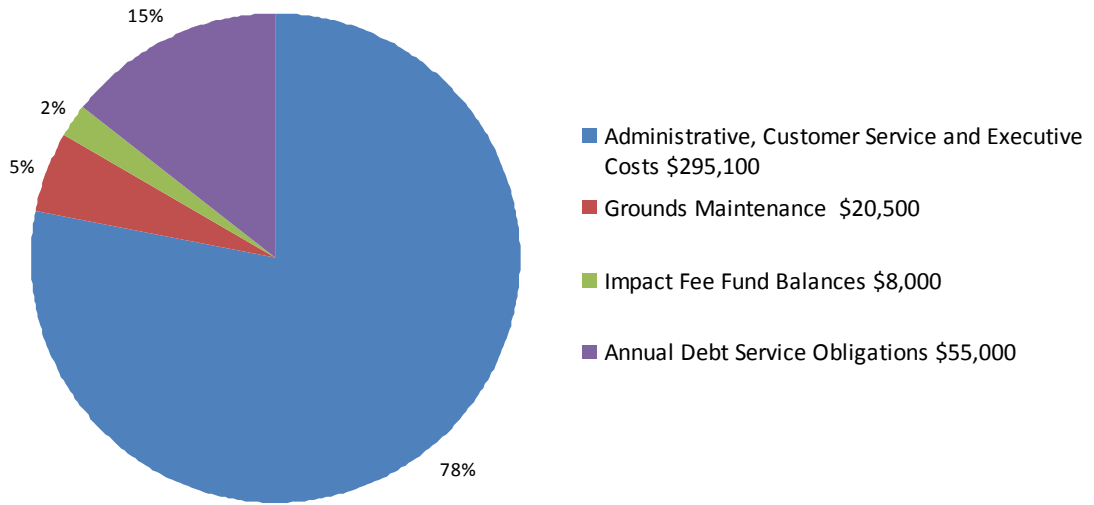
What Property Tax Revenue Pays for....



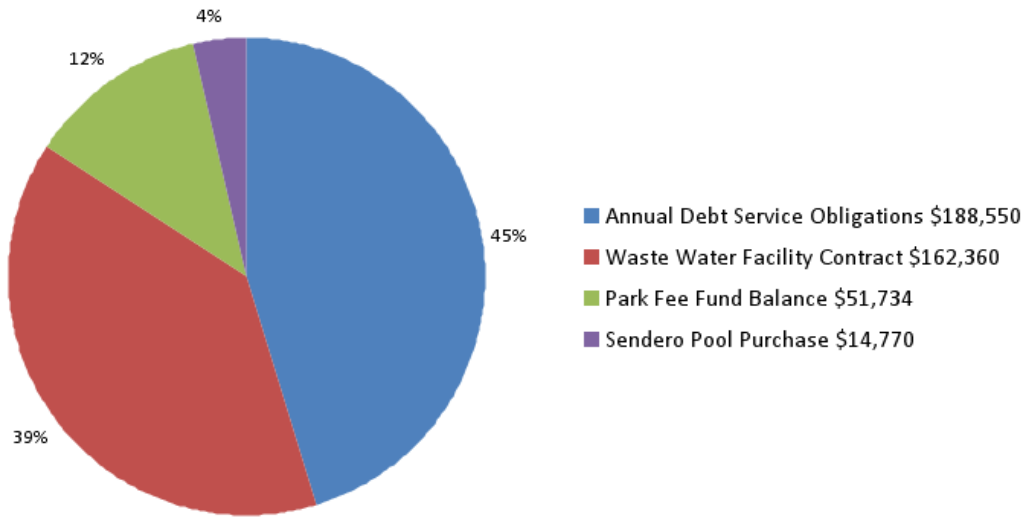
What Recreation Fees pay for....



What Investments, Service Charges, Late Fees pays for....



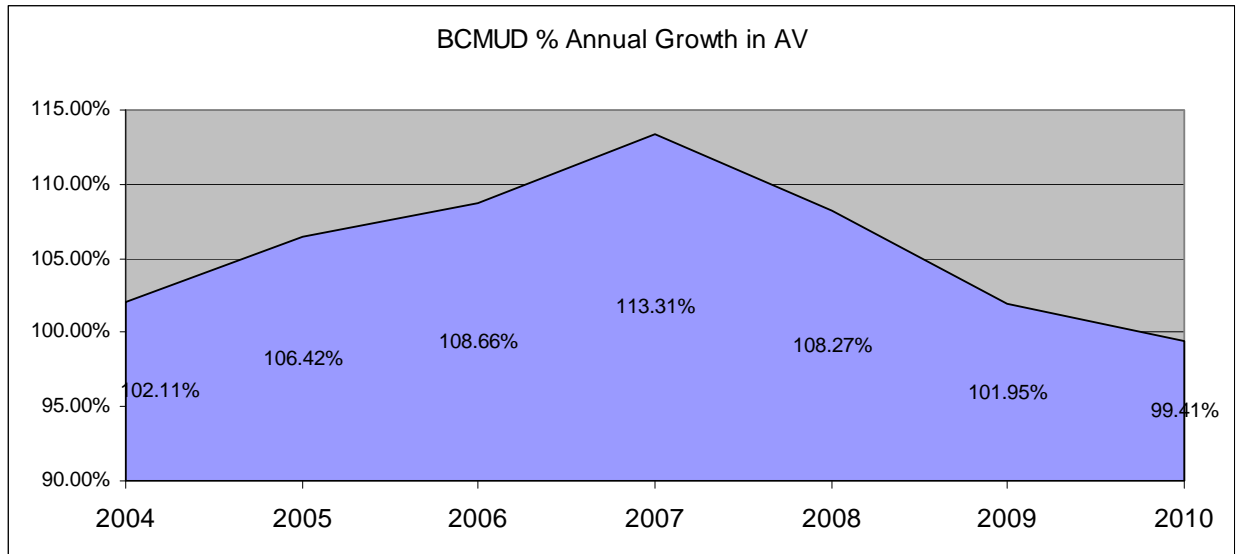
What Builders Fees pays for....



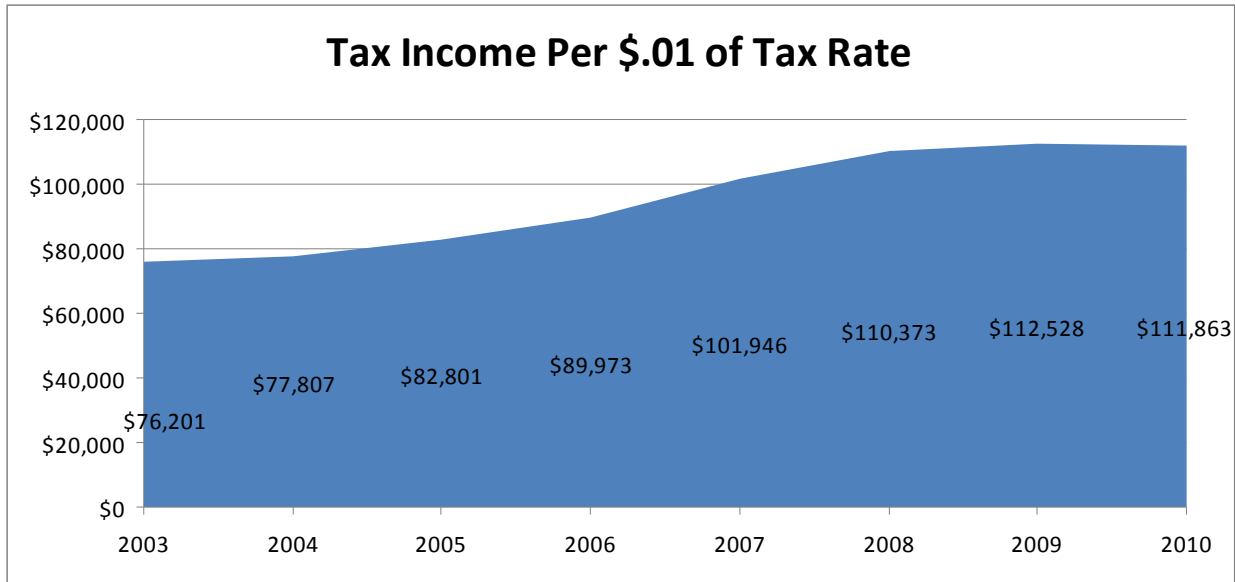
Assessed Values

The District has taken advantage of significant increases in the overall assessed value (AV) of taxable District property in the past few years to lower the Debt Service (IS) tax rate and in some cases, increase the Operation and Maintenance (OM) tax rate. The increase in the AV by 45% from 2003 through 2009 has helped the District lower overall tax rate by 18% in the same period. Tax rate revenue accounts for 45% of the District's total revenue.

Due to the significant issues in the nation's housing market in the past few years, the District's AV for FY2011 has decreased by 1/2% in the past year.

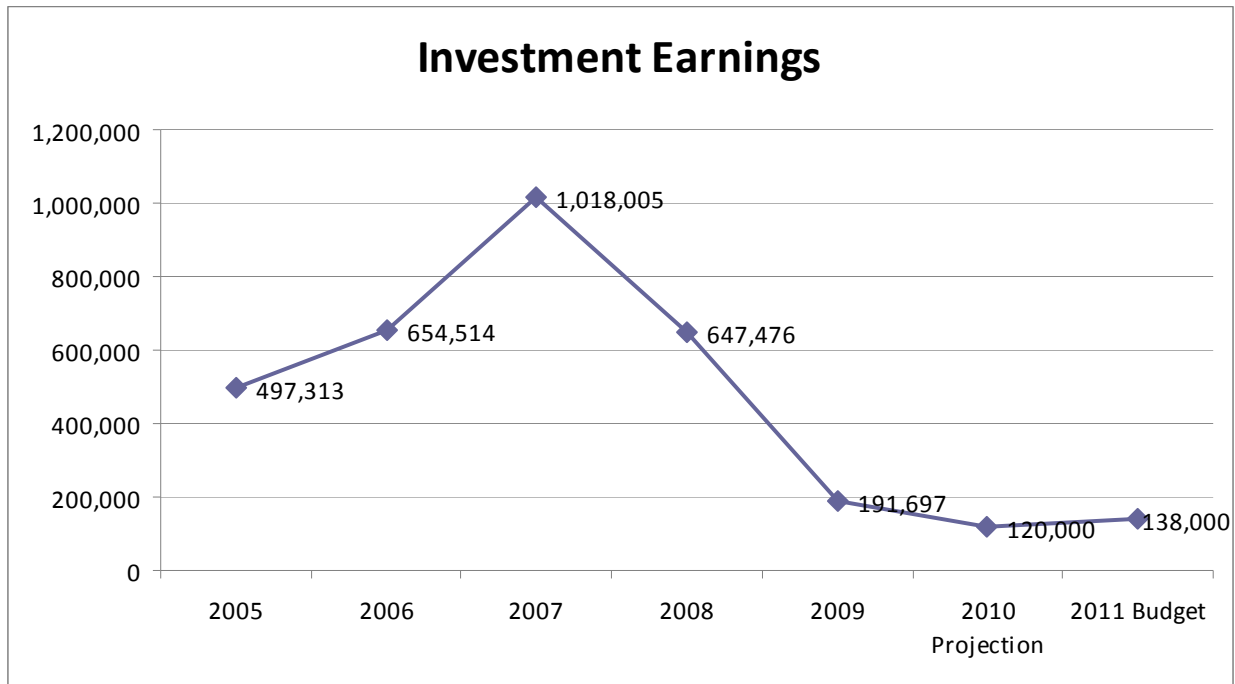


Although the District's total assessed value decreased by less than 1%, average property values decreased by 1.24% in both the District and the Defined Area to \$198,803 and \$281,717 in the Defined Area. The reason the overall assessed value only decreased by ½ of a percent is due to the volume of new properties added to the tax roll.



Interest Income

The national economy has impacted the District's investment earnings as well. Prior to FY2009, the District had invested all funds into either banking accounts or in the two state pool accounts, Texpool and LOGIC. The plunge in the rate of return on these accounts triggered the District to contract with an investment advisor. Since January 2009, the District has moved nearly 73% of funds into certificates of deposit and money market accounts that are earning slightly more interest. Although the total fund balance has remained consistent, the District's investment earnings have dropped from over \$1 million in FY2007 to a budgeted \$138,000 in FY2011.



General Fund Summary

General Fund Fund Balances

The General Fund balance is projected to be \$9.6 million as of 10-1-2010. Of the balance, the following amounts are either externally restricted or designated by the Board for specific purposes.

Projected Fund Balance	<u>\$9,600,000</u>
Restricted to Utility Deposits	\$ 535,423
Committed to Park Capital	\$ 466,467
Committed to Six Month Operating Reserve	\$4,544,500
Committed to Revenue Reserve	\$1,701,643
Unassigned	\$2,351,967

Utility Deposits – reflects the amount of deposits utility customers have on their account.

Park Capital – reflects the amount of builder park fees available for Park Capital Improvement projects.

Six Month Operating Reserve – reflects the amount of reserves the Board has designated for general unanticipated expenditures related to repairs and replacements (in excess of other reserves established for such purpose), and to maximize the District's bond rating for purposes of lowering interest costs associated with the issuance of debt. The reserve balance is equivalent to six months of the General fund Revenue.

Revenue Reserve – reflects the amount of reserves the Board has designated to maintain sufficient funds in reserve to fund water, wastewater and administration costs in the event of unanticipated revenue reductions in these cost centers. The reserve balance is equivalent to 3 months revenue from Water, Wastewater and Administration cost centers.

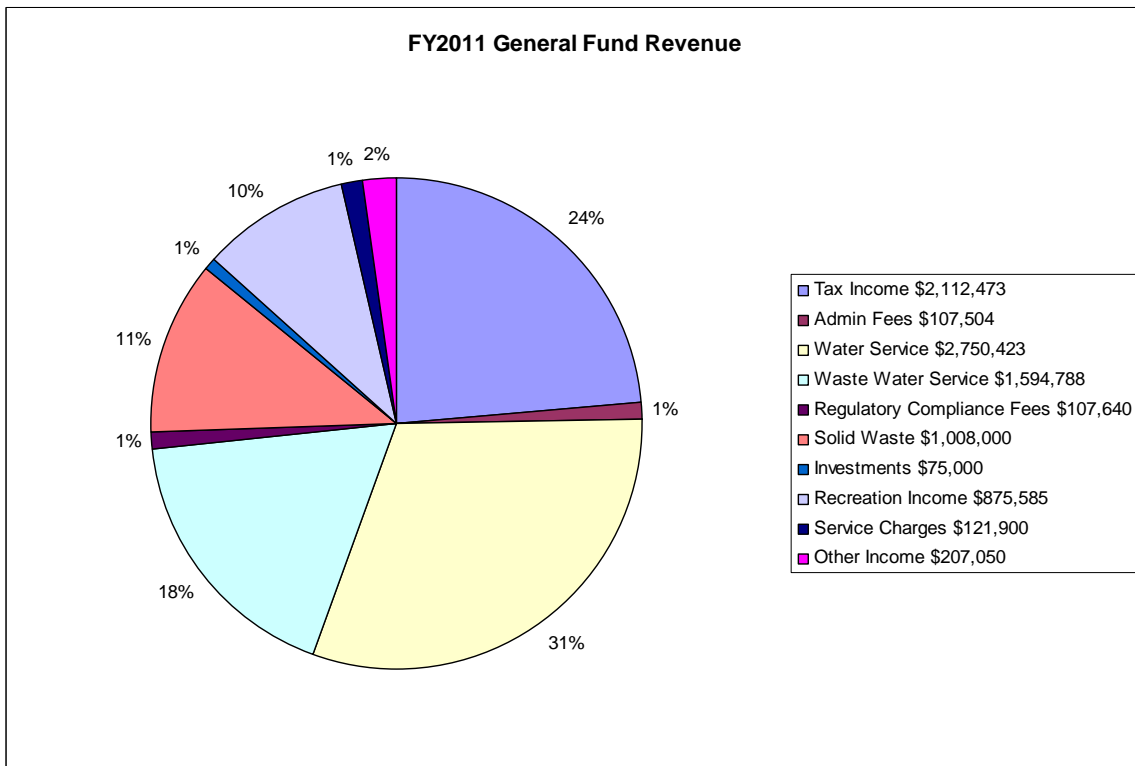
The FY2011 budget is projected to not impact the District's General Fund net balance.

Brushy Creek Municipal Utility District
 Fiscal Year 2010-2011 Budget
 Overview of the General Fund (Operations)

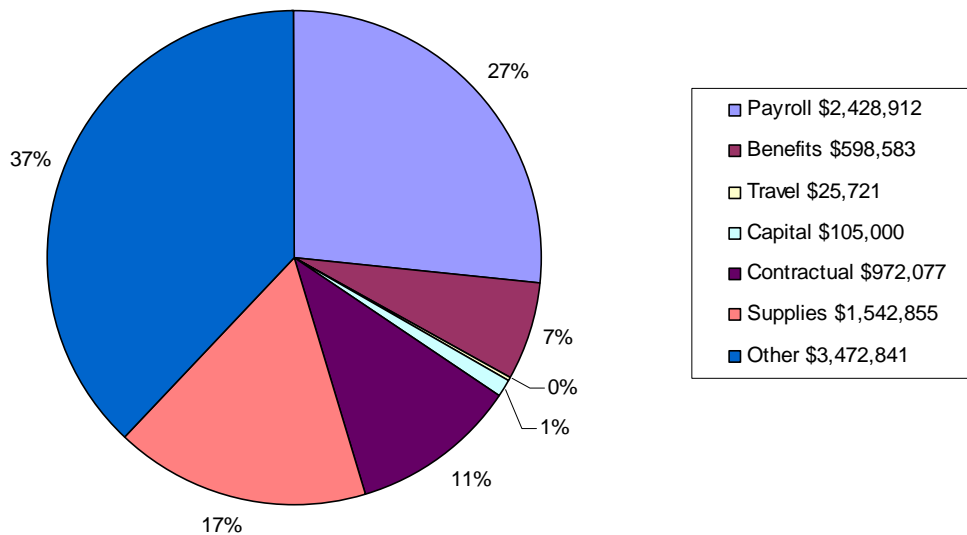
The General Fund represents the cost centers associated with the day-to-day operations of the District. This includes **Administration**, **Services** including utilities and solid waste, **Maintenance** of parks, pools and facilities, and **Recreation**.

In February 2009, the Board approved the funding plan for each of these cost centers. The expectation was that it would take several years to get the expenditures in line with the funding plan. Staff has been able to present a budget that reflects the funding strategy with no rate increases. The only rate change is in Solid Waste services, which reflects increased recycling services. Overall, the General Fund expenses for FY2011 represents a 2.8% decrease over FY2010 budgeted expenses.

The two biggest impacts to the fiscal year 2011 budget include the flat growth in assessed values (AV) and the reduced cost of the Regional Waste Water System contract. These will be discussed in detail later. Additionally, investment revenue continues to decline due the available opportunities. The District, in FY2010, is averaging a .5% rate of return on its total fund balance, well above the state investment pools, but below our 1% target rate.



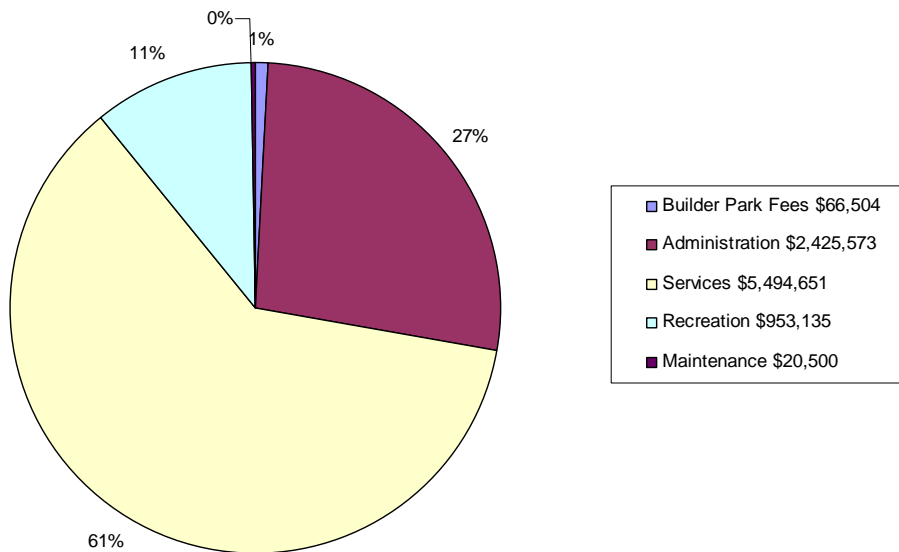
FY2011 Expenses - By Category



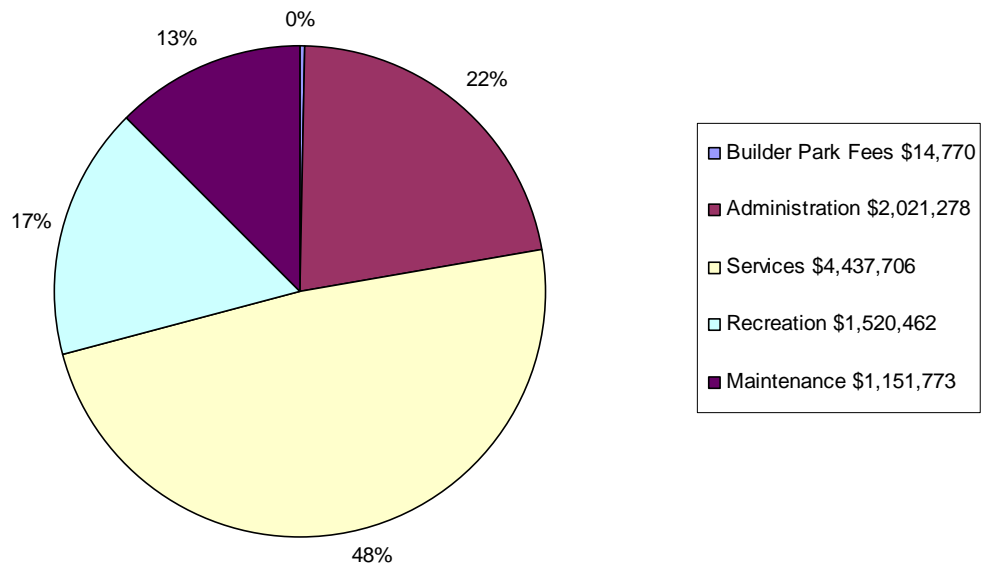
Other Expense Category includes, but not limited to, the following;

The Regional Wastewater Contract	- \$898,164
Solid Waste contractor	\$962,800
Utilities and Streetlights	\$625,884
Revenue Bond Payments	\$ 99,216

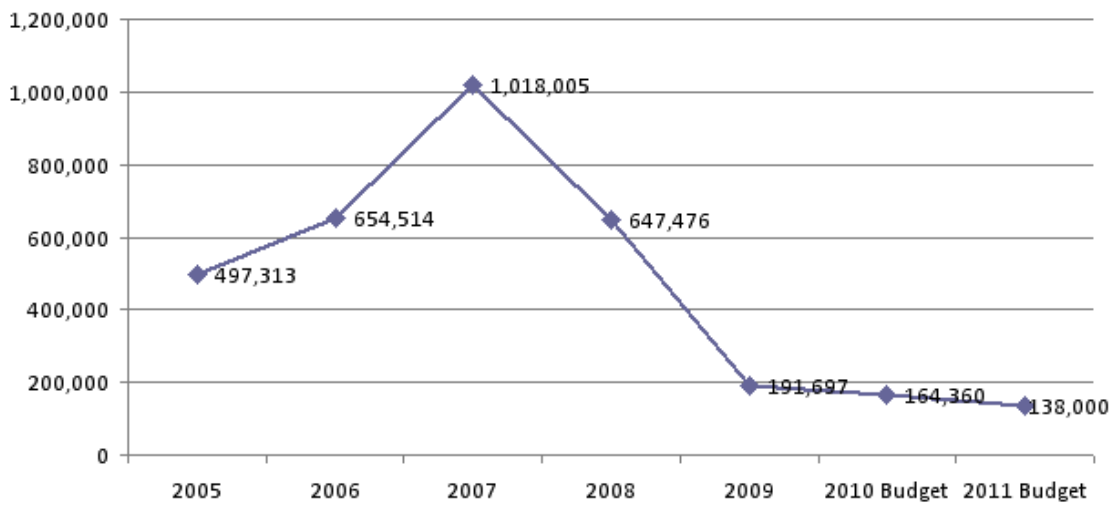
FY2011 Budgeted Revenue by Department



FY2011 Expenses - By Department



Investment Earnings



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. For FY2011, funds have also been transferred from Utility Services to the Executive Cost Center for projects in the Board Contingency.

The housing market has impacted the growth in assessed values (AV) in the District and therefore reduced the base for operational and maintenance tax revenue. Even with new growth in the Defined Area and multi family complexes, the overall AV in the District has remained relatively flat for two years.

FY2011 Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Open Records Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	0	321,459	0	0	321,459	296,560
Expenses	724,103	1,017,299	104,157	176,161	2,021,720	1,784,140
Net	(724,103)	(695,840)	(104,157)	(176,161)	(1,700,261)	(1,487,580)
Transfer of 10% Revenue from other Cost Centers					646,829	644,470
Transfer from Utilities for Projects					87,200	
Net Surplus / (Deficit)					(966,232)	(843,110)
Required OM Tax Rate based on AV of \$1,118,614,633					0.0873	0.075

Executive Cost Center

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

Changes reflected in the FY2011 budget include the following;

- Increased security costs to \$82,000 from \$65,000.
- Funding for costs of several town hall meetings.
- The contingency is being funded at \$347,500. Refer to the next page for detail.
- \$15,000 is included in Community Activities for the BBQ cook-off.
- Staff is requesting a 3% pool for pay increases. This would equate to \$72,000 but the actual impact to the FY2011 budget is just \$7,000 because raises will be implemented in the last month of the fiscal year.
- Employee contributions to the TCDRS plan are budgeted to increase from 6% to 7% and the District contribution increased from 12% to 14%. This follows the staff recommendations related to the 2007 Wage and Compensation survey in which the District's share of health care would reduce and the share of retirement contributions would increase over a

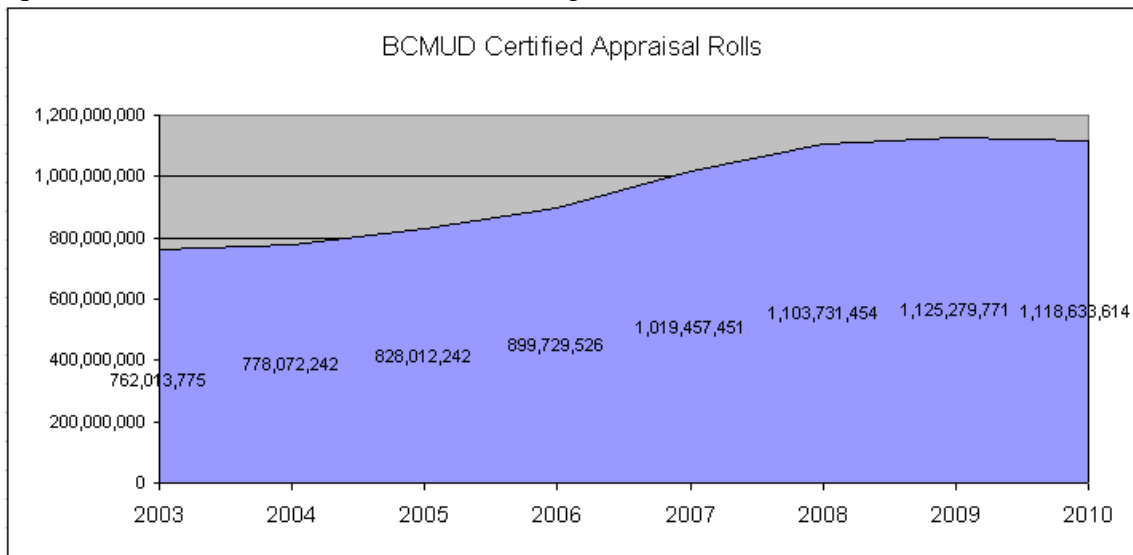
three year period. Total cost of benefits is budgeted at no increase over FY2010.

Brushy Creek MUD		
Board Contingency		2011
Original Budget		350,000.00
Current Budget		350,000.00
<u>Projects Approved</u>		<u>Estimate</u>
Rent House Maintenance		30,000.00
Increase in Employer Contributions to TCDRS Plan		18,300.00
Great Oaks Tree Replacement		20,000.00
CC Light Replacement		35,000.00
Phase III Signs		134,800.00
Staff Program and Holiday functions		2,500.00
Public Restrooms Janitorial Services		16,500.00
Automatic Pool Cleaners		7,000.00
Game Room Renovation		4,500.00
Website Upgrade		10,000.00
Software - Administrative Licensing		28,000.00
Software - UMS Module		3,000.00
Software - Postini		1,000.00
Software - Backup		1,000.00
Software - Antivirus		1,000.00
Professional Development Fees - Exchange Server		5,000.00
Professional Development Fees - Mgmt Training		4,000.00
Professional Development Fees - ACTIVE		2,000.00
Professional Development		
Fees - Ntl Assoc of Youth Sports Camps		1,625.00
Professional Development Fees - Parks Mtnc		1,965.00
Professional Development Fees - TWUA		1,600.00
Committed		328,790.00
Available		21,210

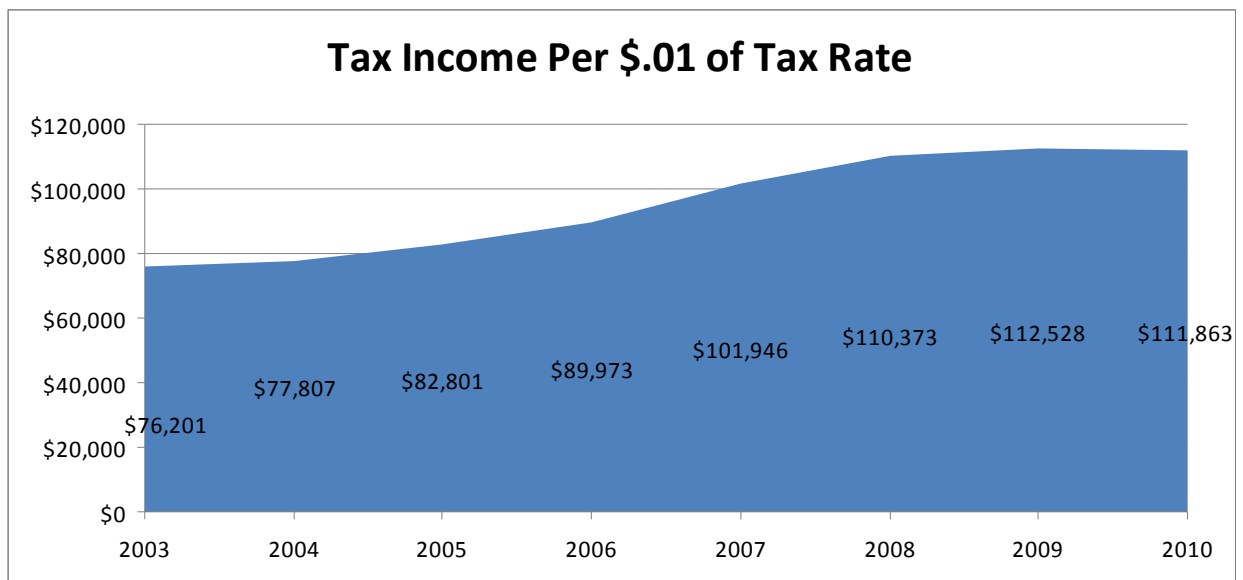
Administration Cost Center

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 FY2010 was \$.19 per \$100 of Assessed value (AV). The District's certified AV remained level due to the housing slowdown. Based on the FY2011 AV, each \$.01 of tax rate generates \$111,863 in revenue. For the average homeowner in the District, each \$.01 of property tax rates equates to \$19.60 in taxes based on an average 2010 AV of \$198,803.



Although the District's total assessed value decreased by less than 1%, average property values decreased by 1.24% in both the District and the Defined Area to \$198,803 and \$281,717 in the Defined Area. The reason the overall assessed value only decreased by ½ of a percent is due to the volume of new properties added to the tax roll.



In February 2009, the Board approved a funding mechanism in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. For FY2011, staff request budgets for Administrative cost centers that requires a \$.0873 cent OM tax rate. This is an increase over the prior year primarily due to the increase in the Board Contingency.

Significant changes reflected in the FY2011 Budget include the following;

- Staff are recommending maintaining the Operation and Maintenance Tax rate at \$.19 per \$100 of Assessed Value (AV). The total District tax rate would remain \$.50 per \$100 of AV.
- The investment interest is budgeted at 1.00% of fund values.
- Rental income has been increased due to new cell tower lease.
- Inspection and Plan Review revenue has been moved to the Water Distribution cost center.
- Funding of \$12,000 for the staff computer lease program.
- Replacement of servers has been budgeted at \$18,000.

Open Records Cost Center

This cost center was created in FY2010 to track the expenses related to staff time and legal costs for open records requests. The budget is being increased to reflect FY2010 experience. The budgeted amounts were previously tracked in the Administrative and Executive Cost Centers.

Significant changes reflected in the FY2011 Budget include the following;

- Increased staffing hours to reflect historical amounts from FY2010.
- Increased legal costs comparable to FY2010 actual costs.

Customer Service Cost Center

Customer Service supports the Recreation and Utility billing customers and responds to all inquiries for information or services within the District. The FY2011 budget does not reflect any new expenditures or staff.

Maintenance Departments

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

FY2011 Budget Funding Maintenance Cost Centers

	Parks & Grounds Maintenance Cost Center	Pools Maintenance Cost Center	Facility Maintenance Cost Center	FY2011 Total	FY2010 Budget
Non-Tax Revenue	20,500	0	0	20,500	20,500
Expenses	770,292	245,570	135,471	1,151,333	1,064,707
Net	(749,792)	(245,570)	(135,471)	(1,130,833)	(1,044,207)
Transfer of 10% Revenue to Administration				(2,050)	(2,050)
Net Surplus / (Deficit)				(1,132,883)	(1,046,257)
Required OM Tax Rate based on AV of \$1,118,633,614				0.1023	0.094

For both Administration and Maintenance funding, the required OM tax rate is \$.19 cents per \$100 of assessed value. This is the same rate as in FY2010.

Parks Maintenance Cost Center

For FY2011, the Parks Maintenance and Grounds budgets have been consolidated into one Parks and Grounds cost center.

Significant improvements and maintenance is planned for the parks in FY2011. The District has identified standards for the park system and their related facilities and staff will be implementing these standards including improvements and enhancements to the newest park, Little Village, and new and replacement benches, fountains and trash cans at the other locations. Significant items in the budget include;

- Expanded cave maintenance agreement to cover Highland Horizons locations.
- \$26,000 for replacement benches, fountains, and trail head kiosk.
- Irrigation repairs to Community Park, \$10,000.
- Tree Trimming and replacement of damaged tress, \$45,000.

Pools Maintenance Cost Center

In FY2011, the District anticipates accepting the Highland Horizon pool from the developer and providing maintenance and programming. Pools maintenance plans several repair and replacement projects for existing pools in FY2011 including the following;

- The replacement of the Cat Hollow Pool shell and deck repairs, \$65,000.
- Automated pool cleaner, \$3,500
- A shift in payroll, removing Parks Maintenance staff from pool maintenance and adding maintenance allocation to the Aquatics Coordinator and Lifeguards.
- Refurbishing of the Creekside Pool restrooms partitions, \$4,000
- Addition of costs related to the Highland Horizon Pool

Facility Maintenance Cost Center

Facility maintenance includes the costs to repair, clean and maintain the Community Center. Costs associated with repairing, cleaning, and maintaining other facilities such as the Water Facility, 901 Great Oaks, or the parks and pools are charged to those cost centers although they may be coordinated by the Facility Maintenance Coordinator.

Changes to the Facility Maintenance budget includes;

- Adding additional security cameras to the Community Center.
- Increased repairs and maintenance line item in the budget.

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,
- the 10% of revenue transferred back to Administration,
- and funding of Recreation services at \$120 per District connection.

During FY2010, the District's contract for waste water treatment was re-negotiated as the system was purchased by a consortium of three cities. The revised contract reduced the District's annual contract costs significantly.

Due to these reduced costs, Services now is generating a surplus that can be used to fund additional Park capital purchases. In addition to the \$587,640 transferred to Recreation, Services is also transferring \$75,000 to Recreation for the costs of the Little Village Park improvements. Utilities are also transferring \$82,200 to the Executive Cost Center for projects in the Board Contingency

FY2011 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</u>	<u>Solid Waste Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	2,784,223	0	1,594,788	107,640	1,008,000	5,494,651	5,483,286
Expenses	595,461	1,591,979	1,240,228	86,962	923,076	4,437,706	4,791,753
Net	2,188,762	(1,591,979)	354,560	20,678	84,924	1,056,945	691,533
Transfer of 10% Revenue to Administration						(549,465)	(548,329)
Transfer of \$120 per connection to Recreation						(587,640)	(583,425)
Transfer from Waste Water Impact Fee revenue and Reserves						237,360	202,360
Park Improvement & Capital Purchases funded by Utilities						(157,200)	
Net Surplus / (Deficit)						(0)	(237,861)

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 FY2011 budget reflects revenue based on current rates and average consumptions from 2004 through 2009.

Changes included in the FY2011 budget include;

- Continued replacement of up to 500 residential meters in the District that have 1 million gallons or more. This is a continuation of the replacement program begun at the end of FY2009.
- Commercial meter calibration, \$5,000.
- GIS for water valves, related engineering and maps \$50,000.
- Plan review and plumbing inspection revenue and expenses which had previously been budgeted in Administration.
- Funding of \$75,000 in Parks and Recreation capital purchases and Little Village Park improvements.
- The funding of the Recreation programs is reflected as a transfer in this costs center of 4,897 connections at \$120.

Waste Water Cost Center

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

The cost of the regional waste water plant contract is funded in part by waste water impact fees collected from builders for new connections to the District's system. For FY2011, staff has budgeted a transfer of \$237,360 from impact fees based from FY2011 impact fee revenue and impact fee reserves. The cost of the regional waste water contract has decreased by \$436,000 from the FY2010 budget.

Changes included in the FY2010 budget;

- Preventative maintenance for the lift station generators, \$10,000.
- Expansion of the preventative maintenance plan for the lift stations, \$16,000.
- Continuation of the sewer monitoring engineer reviews, \$15,000.
- Transfer of \$82,200 to the Executive Cost Center for Board Contingency projects.
- Pump repairs, \$10,000.

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. During FY2011, two significant projects related to water production will occur although neither will impact the operating budget. Damages to the intake structure from the 2007 flood will be repaired and the Sam Bass ground wells will be brought back online. The intake repairs will be funded with insurance proceeds and the well rehab will be funded from funds identified by the Board.

For FY2011, the primary projects will be;

- Painting of the piping and floors at the facility, spread over several years at a cost of \$10,800 per year.
- Completion of the Membrane Pilot Study engineering, \$60,000.
- Service contract for the blowers, \$10,000.
- Preventative maintenance including rehab of the high service pumps, meter calibration, and pond cleaning, sludge removal, \$70,000.
- A new TCEQ PWS fee, \$14,500
- A 15.6% increase in the cost of raw water from BRA. The increase relates to costs of adding additional pumps at Lake Stillhouse.

Regulatory Compliance Cost Center

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

Significant items included in the FY2011 budget include;

- Cleaning of the storm water out falls.
- Purchase of a Suspended Solids meter

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 budget reflects the new recycling plan in which recycling subscriber customers will be charged a \$20 monthly base rate and single stream recycling will be included in this base fee. Customers that do not subscribe to recycling, will not see any change in rates.

Parks and Recreation Departments

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

The Parks and Recreation department operates in a deficit. The Department funds 60% of its operating expenses including Facility Maintenance. This deficit is funded by revenue from the Services department at a level equivalent to \$120 per 4,897 District water connections. Utility Services is also transferring an additional \$75,000 for capital purchases and Little Village Park improvements. During FY2011, the Recreation department will be making recommendations on a rate and pricing plan to help offset future deficits.

The District anticipates adding a new pool during FY2011. The Board is currently negotiating with the developer to add the Highland Horizon pool to the other three pools owned and maintained by the District. Both the pool maintenance and pool programming budgets reflect this new pool.

FY2011 Budget Funding Parks and Recreation Cost Centers

	<u>Parks Programs Cost Center</u>	<u>Pool Programs Cost Center</u>	<u>Community Center Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	40,710	183,831	728,594	953,135	940,917
Expenses	166,459	285,808	1,080,195	1,532,462	1,430,256
Net	(125,749)	(101,977)	(351,601)	(579,327)	(489,339)
Transfer 10% of Revenue to Administration				(95,314)	(94,092)
Net Surplus / (Deficit)				(674,641)	(583,431)
Funding of \$120 per connection from Utility Services				587,640	583,430
Park Improvement and Recreation Capital purchases funded by Utilities				87,000	
Net Surplus / (Deficit)				(1)	(1)

Community Center Cost Center

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

The Community Center budget for FY2011 includes the following;

- Revenue projections have been increased for Camps (\$54,000) and 80/20 contracts (\$51,000) but reduced for Fitness (\$36,000). Some Fitness revenue has been moved to the 80/20 line item as a correction.
- The addition of 1,000 hours to Fitness payroll
- The addition of 1,560 hours to Programs payroll
- A reduction of 900 hours in Concierge and Child Play.

Park Programs Cost Center

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

The Park Programs budget for FY2011 includes;

- \$75,000 budgeted for improvements to Little Village Park
- Boom Lift, \$6,000
- Inflatable movie screen and transport trailer, \$4,000

Pool Programs Cost Center

This cost center includes the cost of operating the pools and the related programming, including lessons, meets, rentals, and open swimming. The Sendero Springs Pool is open year round and in FY2011, the District will add the Highland Horizons pool.

The 2010 budget included significant increases in rental income and programming income. Neither of these opportunities developed and the FY2011 budget reflects a more accurate estimate of revenue generation.

Included in the FY2011 budget for Pool Programs;

- Revenue and expenses, including payroll, for Highland Horizons Pool.
- Transfer of some payroll for the Aquatics Coordinator and Lifeguards to Pool Maintenance.
- Access steps for Sendero Springs pool, \$6,000.

FY2011 Proposed Budget Funding Parks and Recreation (exclusive of Capital)

	RECREATIONAL ACTIVITIES				Total	
	Community Center	Facility Mntnc	Parks Programs	Pool Programs		
Revenue	728,594	0	40,710	183,831	953,135	60.74%
Expenses	1,069,835	135,763	85,131	278,496	1,569,225	
Net	(341,241)	(135,763)	(44,421)	(94,665)	(616,090)	
% of Gross Services	6.14%	2.44%	0.80%	1.70%	11.08%	

Builders Park Fee (BPF)

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

The FY2011 budget is based on the sale of 90 LUEs. Funds collected from sales of LUEs in Sendero Springs are used to fund the debt related to the purchase of the Sendero Springs Pool (refer to the Debt Fund summary). Funds collected from the rest of the District are being transferred to the Park Fee fund balance.

Brushy Creek Municipal Utility District
General Fund Budget
Fiscal Year:2011

Object Code	Account	FY2010	FY2010	Fiscal
		Budget	April (58%) Total	Year 2011 Total
4101	Property Tax Income	2,116,649	2,144,318	2,104,114
4102	Delinquent Property Tax Income	10,583	4,765	8,359
4110	Plan Review Income	2,300	2,250	2,300
4112	Inspection Fees	27,000	37,656	31,500
4130	Builders Fees	64,553	60,965	66,504
4201	Water Service	2,581,324	1,244,263	2,625,963
4203	WW Service	1,735,390	1,011,405	1,589,388
4211	Water Connection	18,000	21,820	19,800
4213	WW Connections	6,752	5,160	5,400
4220	New Connection Fees	5,400	5,430	7,200
4230	Solid Waste Services	931,392	551,831	1,008,000
4240	Raw Water Sales	104,660	50,328	104,660
4301	Regulatory Compliance Fee	105,768	68,655	107,640
4401	Service Charges	51,000	16,770	26,300
4402	Donations	0	13,350	22,000
4403	Late Charges	90,000	80,097	95,600
4405	Interest Income	80,360	37,074	75,000
4500	Other Income	21,100	15,509	1,000
4501	Rental Income	143,338	103,242	184,050
4505	Program Revenue (80/20)	93,758	69,319	136,324
4510	Programming Events Income	83,206	17,739	57,581
4515	Camp Income	44,805	6,598	102,850
4519	New Memberships	10,000	6,854	10,000
4520	Memberships	300,000	86,811	300,000
4521	Season Passes	71,000	772	77,000
4522	Day Passes	31,000	11,193	33,280
4523	Fitness Revenue	202,530	125,887	157,550
4524	Senior Programs	180	0	0
4525	Child Programs / Child Play	3,000	611	1,000
	TOTAL REVENUE	8,935,048	5,800,672	8,960,363
	EXPENSES			
5010	Salary	2,273,865	1,146,222	2,376,472
5011	Merit Salary	60,538	0	5,953
5012	Overtime	49,748	20,442	46,488
	TOTAL Payroll	2,384,151	1,166,664	2,428,913
5020	FICA / Medicare	215,460	84,403	240,127
5030	Health	400,752	105,749	358,456
5031	Vision Insurance	0	2,058	0
5032	Dental	0	11,026	0
5034	Life	0	1,890	0
5035	Disability Insurance	0	5,179	0
5040	Workers Compensation	0	18,953	0
5050	Unemployment Insurance	0	8,642	0
5060	Other Benefits	0	1,500	0
5070	Retirement	0	63,580	0
	TOTAL Benefits	616,212	302,980	598,583
5201	Airfare	1,050	0	2,300
5202	Lodging	6,840	1,678	10,440
5203	Lodging Tax	0	12	0
5204	Cab Fare / local transportation	330	0	150
5205	Parking	530	115	410
5206	Travel Meals	2,660	112	2,671
5207	Mileage	6,170	3,079	9,750
	TOTAL Travel	17,580	4,996	25,721
5900	CAPITAL	161,360	57,857	105,000
6010	Contractual-Legal	145,000	90,813	150,000
6011	Contractual Legal - Open Records	25,000	16,060	25,000
6025	Contractual/Auditing	38,000	27,350	38,000
6030	Contractual/ Trainers- Instructors	13,100	150	3,600
6040	Contractual/Network maint/dev.	26,900	6,117	16,900
6045	Contractual/Website	4,000	4,299	4,000
6050	Contractual/Publications Layout	4,400	3,266	1,800
6055	Security	65,025	2,085	82,300
6060	Appraisal Fees	3,000	0	2,000
6065	Depository Contract	63,600	38,666	61,200
6070	Maintenance Contracts	250,270	119,938	290,825
6078	Plumbing Inspections	22,500	21,695	25,200

Brushy Creek Municipal Utility District
General Fund Budget
Fiscal Year:2011

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total
6079	Engineering Fees	50,000	6,314	125,000
6080	Contractual/Contract Labor	260,230	160,144	146,252
	TOTAL Contractual	971,025	496,897	972,077
6105	Minor Equipment	27,900	13,790	23,302
6110	General Office Supplies	24,400	8,905	19,600
6115	Materials & Supplies	152,550	73,747	134,748
6120	Chemicals	248,000	106,632	265,800
6121	Lab Supplies	12,500	7,554	11,000
6122	Uniforms	13,688	5,238	13,615
6124	Fuel / Oil	27,960	17,291	30,552
6130	Furniture	16,750	988	1,000
6135	Major Equipment	32,000	5,232	62,000
6140	Computer Supplies	12,500	3,271	10,400
6145	Software	42,800	3,932	16,500
6148	Copier/Laser Printer Supplies	4,700	1,879	4,860
	Recreation Program Expenses	97,434	44,272	112,227
	Recreation Fitness Expenses	88,797	65,439	121,383
6150	Business Meals	4,550	2,831	4,100
6153	Water Purchases	499,699	148,998	578,098
6154	Water Meters	100,000	14,708	100,000
6155	Building Materials	3,500	160	2,500
6156	Pipes and Components	18,000	9,411	25,000
6160	Training Materials	3,400	1,696	5,320
6180	T-Shirts/Pins/Etc.	600	283	850
	TOTAL Supplies	1,431,728	536,257	1,542,855
6210	Rent Expense	250	0	0
6212	Building Maintenance	11,750	8,467	11,920
6213	District Vehicle Repairs	13,000	15,974	15,200
6216	Equipment Rent Expense	39,180	17,475	64,416
6220	Postage Expense	39,084	18,424	32,120
6222	Express Mail/Parcel	900	243	800
6224	Shipping	1,000	66	600
6250	Solid Waste Service	852,000	503,101	913,360
6300	Phone/ Cable / Connectivity Exp	44,000	30,085	55,200
6304	Pager / Cell Phone	15,400	9,163	16,860
6305	Utility Bill Expenses	24,144	11,692	13,400
6310	Fees/Dues/Subscription Expense	22,425	11,364	23,221
6311	TCEQ Regulatory Fees	15,000	15,958	14,500
6312	WW Capacity Charges	1,334,101	642,630	898,164
6314	Professional Development Fees	16,050	10,713	17,550
6320	Repair/Mtc/Warranty Expense	161,090	67,253	130,100
6322	Printing Expense	21,050	6,956	29,090
6324	Advertising	775	494	3,160
6325	Recruiting Expense	4,150	1,596	4,150
6327	Program Meals	2,500	1,474	2,500
6400	Utilities Expense	533,100	250,695	539,302
6405	Longevity Awards	5,410	0	5,410
	Contingency	375,200	200,277	347,500
6416	Professional Liability Insurance	67,832	48,497	67,832
6425	Bad Debt Expense	0	4,546	0
6430	Streetlights	82,000	56,491	128,000
6450	Community Activities	24,500	23,656	24,500
6467	TWDB Bonds Principal	65,000	0	65,000
6477	TWDB Bonds Interest	37,270	18,635	34,215
6480	Interfund Debt Forgiveness	0	(2,400,779)	0
	TOTAL Other Expenses	3,808,161	(424,854)	3,472,840
	TOTAL EXPENSES	9,390,217	2,140,797	9,145,989
	Transfer From	1,735,261	773,136	1,629,029
	Transfer To	1,280,094	575,061	1,443,403
	REVENUE IN EXCESS OF	(2)	3,857,950	0

Debt Service Fund Summary

Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$8.09 million as of 10-1-2010. All Debt Service funds are Restricted to making debt payments.

Projected Fund Balance	<u>\$8,090,000</u>
Restricted to District Debt	\$7,032,500
Restricted to Defined Area Debt	\$1,057,500
Unassigned	\$0

Brushy Creek Municipal Utility District
 Fiscal Year 2010-2011 Budget
 Overview of the Debt Service Fund

At the beginning of the 2010-2011 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$51.685 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds. The District also has outstanding obligation to Highland Resources for the purchase of the Sendero Springs Pool.

The residents of the District approved the issuance of up to \$74,100,000 in bond principal payable in whole or part from taxes. To date, \$72,000,000 in Bond principal has been issued and the District has remaining \$2,100,000 in authorized but un-issued bonds to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$46,745,000 at the beginning of FY2010-2011.

Brushy Creek Municipal Utility District				
Bond Debt - Outstanding				
At the start of Fiscal Year 2010-2011				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 1996	3,700,000	3,700,000		0
Series 1997	4,235,000	4,235,000		0
Series 2001 (&Refunding)	13,250,000	12,440,000		810,000
Series 2003	27,500,000	26,665,000		835,000
Series 2004	3,285,000	205,000		3,080,000
Series 2005	9,500,000	400,000		9,100,000
Series 2007 (Refunding)	7,840,000	70,000		7,770,000
Series 2009 (Refunding)	7,975,000	15,000		7,960,000
Series 2010 (Refunding)	17,190,000	0		17,190,000
TOTAL	<u>94,475,000</u>	<u>47,730,000</u>		<u>46,745,000</u>

The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. There have been two bond issues to date totaling \$4,385,000, of which \$4,290,000 will be outstanding as of 9-30-2010.

Brushy Creek Municipal Utility District				
Bond Debt - Outstanding				
At the start of Fiscal Year 2010-2011				
<u>Name of Issue</u>		<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2008		2,020,000	95,000	1,925,000
Series 2009		2,365,000	0	2,365,000
	TOTAL	<u>4,385,000</u>	<u>95,000</u>	<u>4,290,000</u>

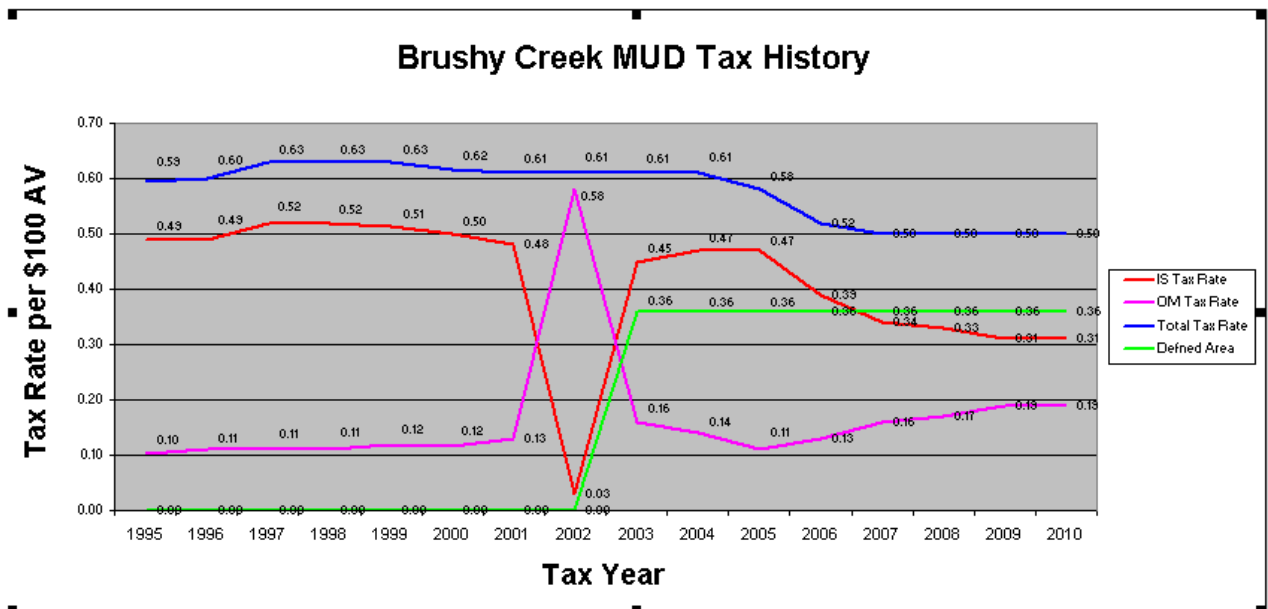
The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2010-2011 will be \$650,000. The revenue bond debt payments are funded by water utility revenue.

Brushy Creek Municipal Utility District				
Revenue Bond Debt - Outstanding				
At the start of Fiscal Year 2010-2011				
<u>Name of Issue</u>		<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2002		1,500,000	850,000	650,000
	TOTAL	<u>1,500,000</u>	<u>850,000</u>	<u>650,000</u>

The debt to Highland Resources for the purchase of the Sendero Springs Pool was incurred at the start of FY 2004-2005 for a total principal amount of \$1,131,594. The debt payments were in two forms. Principal of \$633,816 is to be repaid as a simple loan with annual principal payments of \$126,763 plus interest. This part of the debt was paid in full in FY2009. Principal amount of \$497,778 is to be repaid using the Builders Park fee revenue from the Sendero Springs development.

Brushy Creek Municipal Utility District Non-Bond Debt - Outstanding At the start of Fiscal Year 2010-2011 (Estimated)			
Name of Issue	Original Principal	Amount Retired	Amount Outstanding
Sendero Pool - Simple Loan	633,816	633,816	0
Sendero Pool - Builder Fees	497,778	448,618	49,160
TOTAL	1,131,594	1,082,434	49,160

The debt payments for the Sendero Springs Pool purchase is budgeted in the Builders Park Fee cost center.



**Debt Service Obligations
Fiscal Year 2010-2011**

The required bond debt service payments for fiscal year 2010-2011 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	\$ 65,000	\$ 34,215	\$ 99,215
Non-Revenue Defined Area Bonds	\$ 55,000	\$ 231,880	\$ 286,880
Non-Revenue District Bonds	<u>\$2,500,000</u>	<u>\$1,704,428</u>	<u>\$4,204,428</u>
Total	<u>\$2,620,000</u>	<u>\$1,970,523</u>	<u>\$4,590,523</u>

Other Debt Service Expenditures

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

Debt Service Revenue Sources

Property Taxes
District

The primary source of revenue for the District’s debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District’s behalf by the Williamson County Appraisal District. In FY2010, the I&S tax rate for the District was \$.31 per \$100 of Assessed Value (AV).

Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder’s fee to connect to the District water distribution system. The Water CRF revenue is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long Term Water Project (Bond Series 2003 and 2005).

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 FY2010, the IS tax rate for the Defined Area was \$.36 per \$100 of AV.

Fund Balance

The District also transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$7 million at the end of FY2009-2010 plus an additional \$1,050,000 for the Defined Area.

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

FY2010 Proposed Budget

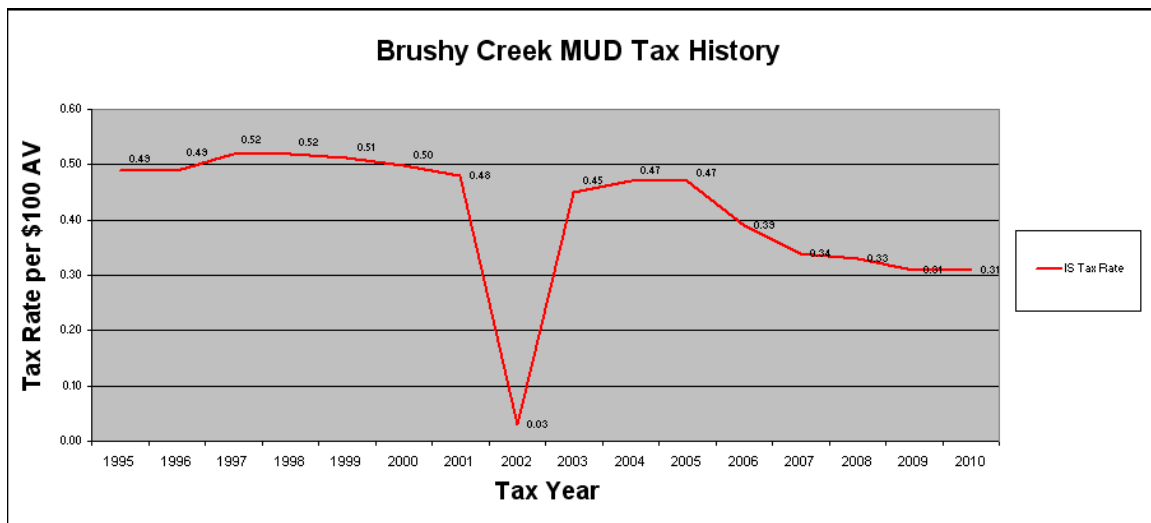
The chart on the next page reflects the summary budget for the Debt Service Fund for FY2010-2011. The detail budget can be found following this summary.

Staff is recommending the IS tax rate for the District in FY2011 remain at \$.31 per \$100 of AV. This will generate \$3,433,000 in tax revenue. Although the District's assessed value for FY2011 has decreased slightly, we are able to keep the same tax rate due to the District's Debt Service fund balance.

Additional revenue includes interest revenue budgeted at an estimated 1.00% earnings on the fund balance (\$55,000), water impact fees (\$188,550) and \$570,364 from the fund balance that will contribute to the FY2011 debt service and related expenses.

The Defined Area assessed values indicate the possibility of issuing the third defined area bond. Any expenses associated with the issuance will be recovered in bond proceeds.

The amount transferred from the Fund Balance represents approximately 8% of the overall available debt service fund. Each year the District's Financial Advisor presents a tax analysis and recommends the amount of funding from reserves for the annual debt service obligations. The debt service tax rate recommendation and reserve funding falls within the range recommended by the Financial Advisor.



Brushy Creek Municipal Utility District
Debt Service Budget
Fiscal Year:2011

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total
REVENUE				
4101	Property Tax Income	3,353,136	3,499,339	3,433,028
4102	Delinquent Property Tax Income	16,767	8,910	16,768
4103	Defined Area Tax	360,053	361,191	433,796
4120	Bond Revenue	20,000	0	40,000
4405	Interest Income	70,000	20,754	55,000
	TOTAL REVENUE	3,819,956	3,890,194	3,978,592
EXPENSES				
6060	Appraisal Fees	52,268	26,778	53,280
6080	Contractual/Contract Labor	15,000	0	30,000
	TOTAL Contractual	67,268	26,778	83,280
	TOTAL Supplies	0	0	0
6310	Fees/Dues/Subscription Expense	5,000	0	10,000
6459	Principal - 2009 Refunding	15,000	0	515,000
6460	Principal - 2005 Bond	100,000	0	100,000
6461	Fiscal Agent Fees	6,000	2,575	6,000
6462	Principal & Interest - 1996 Issue	225,000	0	0
6463	Principal & Interest- 1997 Issue	230,000	0	0
6464	Principal - 2003 Taxable	800,000	0	835,000
6465	Principal - 2001 New Issue	770,000	0	810,000
6466	Interest - 2009 Refunding	256,139	85,380	341,070
6467	Interest 2007 Refunding	311,475	155,738	310,538
6468	Principal - 2004 Bond	105,000	0	110,000
6469	Principal - 2008 Bond Defined	50,000	0	55,000
6470	Principal - 2010 Refunding	12,375	6,188	105,000
6471	Interest - 2010 Refunding	11,213	5,606	470,229
6472	Interest - 2001 taxable	730,851	365,426	34,425
6473	Interest - 2001 New Issue	136,031	68,016	28,390
6474	Interest - 2009 Bond Defined Area	120,633	54,833	131,600
6475	Interest - 2004 Issue	144,630	72,315	139,380
6476	Interest - 2005 Issue	384,398	192,199	380,398
6477	Principal 2007 Refunding	25,000	0	25,000
6479	Interest - 2008 Bond Defined Area	103,280	51,640	100,280
6480	Interfund Debt Forgiveness	0	(1,435,461)	0
	TOTAL Other Expenses	4,542,025	(375,545)	4,507,310
	TOTAL EXPENSES	4,609,293	(348,767)	4,590,590
	Transfer From	875,478	194,177	758,914
	Transfer To	86,140	0	146,916
	REVENUE IN EXCESS OF	1	4,433,138	(0)

Capital Fund Summary

Capital Fund Fund Balance

The Capital Fund balance is projected to be \$1.38 million as of 10-1-2010.

Projected Fund Balance	<u>\$1,380,000</u>
Restricted to Water Capital improvements	\$ 240,000
Restricted to Waste Water Capital improvements	\$ 910,000
Assigned to Ground Well Rehab	\$ 230,000
Unassigned	\$ 0

Brushy Creek Municipal Utility District
Fiscal Year 2010-2011 Budget
Overview of the Capital Fund

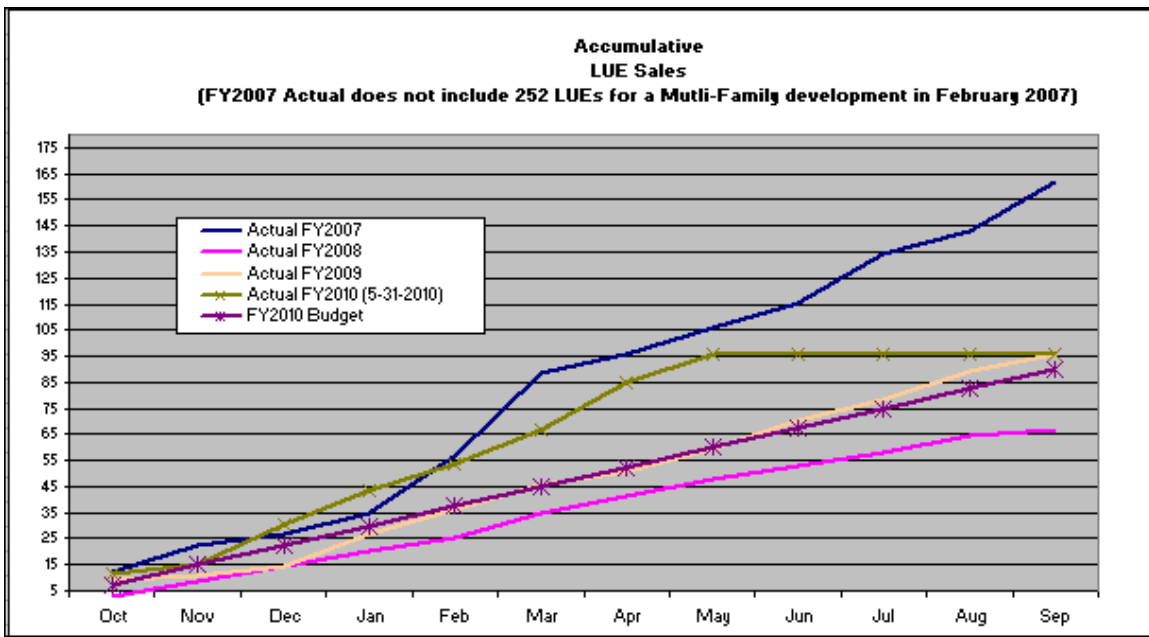
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being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

The current Builders Fee for one LUE is \$5,342.30. 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
\$733.30	Parks Fee	General	Builders Park Fee
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration
\$220	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$100	Deposit	Recorded as a liability to be refunded when resident terminates service	

The Parks Fee increases each April 1 by 3%.

The level of revenue generated by the builder's fee is tied very closely to the housing market. The chart below reflects the impact the housing market had on District connections.



The two Capital Fund revenues include the Water Capital Recovery Fee and the Waste Water Capital Recovery Fee.

Capital Fund Expenditures

Water Capital Recovery Fee (CRF)

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

Waste Water Capital Recovery Fee (CRF)

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

Fund Balance

The retained earnings from the Water impact fees is projected to be more than \$300,000 at the start of FY2011. The Wastewater impact fee retained earnings is projected to be more than \$950,000 at the start of FY2011.

Builders Park Fee (BPF)

Builder's park fee revenue is used to purchase capital improvements for the District's parks. The park fees collected from Sendero Springs is dedicated to the financial obligation related to the purchase of the Sendero Springs Pool. This revenue is regarded as General Fund revenue. The Builder Park fund balance is projected to be \$475,000 at the start of FY2011.

FY2011 Proposed Budget

Staff is budgeting revenue based on the sale of 90 LUEs. All of the Water and Waste Water fee revenue is being transferred to other Funds. An additional \$75,000 from the Waste Water impact fee reserves is being transferred to the General Fund for Board Contingency projects. The Sendero Springs park fees are being used to pay debt service on the pool purchase. Any park fees collected from other areas of the District will be transferred to Park Fee reserve balance.

Capital Fund Fund Balance

The Capital Fund balance is projected to be \$1.38 million as of 10-1-2010.

Projected Fund Balance	<u>\$1,380,000</u>
Restricted to Water Capital improvements	\$ 240,000
Restricted to Waste Water Capital improvements	\$ 910,000
Assigned to Ground Well Rehab	\$ 230,000
Unassigned	\$ 0

Brushy Creek Municipal Utility District
 Capital Budget
 Fiscal Year:2011

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total
<u>REVENUE</u>				
4202	CRF - Water	188,550	174,729	188,550
4204	CRF - WW	162,360	169,375	162,360
4405	Interest Income	14,000	1,299	<u>8,000</u>
TOTAL REVENUE		364,910	345,403	358,910
 <u>EXPENSES</u>				
6480	Interfund Debt Forgiveness	0	<u>3,830,893</u>	0
TOTAL Other Expenses		0	3,830,893	0
TOTAL EXPENSES		0	3,830,893	0
Transfer From		0	0	67,000
Transfer To		350,910	392,252	425,910
REVENUE IN EXCESS OF		14,000	(3,877,742)	(1)

FY2011 Budget
Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Open Records Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	0	321,459	0	0	321,459	296,560
Expenses	724,103	1,017,299	104,157	176,161	2,021,720	1,784,140
Net	(724,103)	(695,840)	(104,157)	(176,161)	(1,700,261)	(1,487,580)
Transfer of 10% Revenue from other Cost Centers					646,829	644,470
Transfer from Utilities for Projects					87,200	
Net Surplus / (Deficit)					(966,232)	(843,110)
Required OM Tax Rate based on AV of \$1,118,614,633					0.0873	0.075

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Executive (110-1000)

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
REVENUE					
4402	Donations	0	4,350	0	
	TOTAL REVENUE	0	4,350	0	
EXPENSES					
5010	Salary	36,000	10,500	36,000	
5011	Merit Salary	0	0	0	
5012	Overtime	0	0	0	
	TOTAL Payroll	36,000	10,500	36,000	
5020	FICA / Medicare	3,060	803	3,060	
5040	Workers Compensation	0	294	0	
	TOTAL Benefits	3,060	1,097	3,060	
5201	Airfare	500	0	500	
5202	Lodging	3,100	777	3,100	
5203	Lodging Tax	0	0	0	
5204	Cab Fare / local transportation	50	0	50	
5205	Parking	110	92	110	
5206	Travel Meals	800	112	800	
5207	Mileage	440	394	440	
	TOTAL Travel	5,000	1,375	5,000	\$1,000 per Director
5900	CAPITAL	0	0	0	
6010	Contractual-Legal	145,000	90,813	150,000	
6011	Contractual Legal - Open Records	2,000	0	0	
6025	Contractual/Auditing	38,000	27,350	38,000	Financial and Arbitrage Audits
6040	Contractual/Network maint/dev.	500	0	0	
6055	Security	65,000	1,875	82,000	Wilco Sheriff
6080	Contractual/Contract Labor	23,000	12,200	20,000	Investment Advisor
	TOTAL Contractual	273,500	132,238	290,000	
6110	General Office Supplies	1,500	385	1,000	\$250 Board Photos
6115	Materials & Supplies	1,000	444	1,000	
6148	Copier/Laser Printer Supplies	0	372	0	
6150	Business Meals	2,500	1,673	2,500	\$200 per Director,
	TOTAL Supplies	5,000	2,874	4,500	\$1500 Joint Board / Comm Meeting
6222	Express Mail/Parcel	100	25	100	
6310	Fees/Dues/Subscription Expense	975	350	976	\$550 AWDB, \$350 CASE, \$75 GFOAT
6314	Professional Development Fees	2,000	1,080	1,105	\$530 AWDB, \$350 CASE, \$225 PFIA
6322	Printing Expense	100	380	2,800	Budget and Town Hall Meetings
6324	Advertising	0	222	400	
6327	Program Meals	0	0	2,500	
6405	Longevity Awards	5,410	0	5,410	Board funded
	Contingency	390,200	200,277	347,500	
6410	Taxes Expense	0	0	0	
6416	Professional Liability Insurance	252	0	252	Directors Bonds
6450	Community Activities	24,500	23,656	24,500	\$15K Cook Off,
6459	Principal - 2009 Refunding	0	0	0	\$1500 Egg Hunt
6460	Principal - 2005 Bond	0	0	0	\$1500 4th July
6461	Fiscal Agent Fees	0	0	0	\$1500 Youth Services
6462	Principal - 1996 Issue	0	0	0	\$5000 HMF
6480	Interfund Debt Forgiveness	0	(2,400,779)	0	
	TOTAL Other Expenses	423,537	(2,174,789)	385,543	
	TOTAL EXPENSES	746,097	(2,026,705)	724,103	
	Transfer From	305,000	0	82,200	
	Transfer To	0	1,847	0	
	REVENUE IN EXCESS OF	(441,097)	2,029,208	(641,903)	

Brushy Creek MUD

Board Contingency 2011

Original Budget 347,500.00
Current Budget 347,500.00

<u>Projects Approved</u>	<u>Estimate</u>
Rent House Maintenance	30,000.00
Increase in Employer Contributions to TCDRS Plan	18,300.00
Great Oaks Tree Replacement	20,000.00
CC Light Replacement	35,000.00
Phase III Signs	134,800.00
Staff Program and Holiday functions	2,500.00
Public Restrooms Janitorial Services	16,500.00
Automatic Pool Cleaners	7,000.00
Game Room Renovation	4,500.00
Website Upgrade	10,000.00
Software - Administrative Licensing	28,000.00
Software - UMS Module	3,000.00
Software - Postini	1,000.00
Software - Backup	1,000.00
Software - Antivirus	1,000.00
Professional Development Fees - Exchange Server	5,000.00
Professional Development Fees - Mgmt Training	4,000.00
Professional Development Fees - ACTIVE	2,000.00
Professional Development	
Fees - Ntl Assoc of Youth Sports Camps	1,625.00
Professional Development Fees - Parks Mtnce	1,965.00
Professional Development Fees - TWUA	1,600.00
Committed	<u>328,790.00</u>
Available	<u>18,710</u>

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Administration

Object Code	Account	FY2010	FY2010 April (58%)	Fiscal Year 2011	
	<u>REVENUE</u>	<u>Budget</u>	<u>Total</u>	<u>Total</u>	
4101	Property Tax Income	2,116,649	2,144,318	2,104,114	Based on \$1,118,614,633 @99% and \$.19
4102	Delinquent Property Tax Income	10,583	4,765	8,359	Based on .5% collection
4110	Plan Review Income	2,300	2,250	0	Moved to Water Dist
4112	Inspection Fees	27,000	37,656	0	Moved to Water Dist
4220	New Connection Fees	5,400	5,430	7,200	Based on 90 LUEs
4401	Service Charges	50,000	16,065	25,300	
4403	Late Charges	90,000	80,097	95,600	
4405	Interest Income	78,360	37,074	75,000	1% Earnings
4500	Other Income	0	14,590	0	
4501	Rental Income	43,500	66,401	110,000	Clearwire, ATT, Sprint, Verizon leases
	TOTAL REVENUE	2,423,792	2,408,646	2,425,573	
	EXPENSES				
5010	Salary	514,864	298,232	509,608	
5011	Merit Salary	18,933	0	1,268	3% Increase
5012	Overtime	10,600	5,062	10,512	
	TOTAL Payroll	544,397	303,294	521,388	
5020	FICA / Medicare	49,076	20,837	51,492	
5030	Health	79,736	18,763	68,739	
5031	Vision Insurance	0	512	0	
5032	Dental	0	2,401	0	
5034	Life	0	489	0	
5035	Disability Insurance	0	1,415	0	
5040	Workers Compensation	0	4,916	0	
5050	Unemployment Insurance	0	2,223	0	
5070	Retirement	0	16,020	0	
	TOTAL Benefits	128,812	67,576	120,231	
5201	Airfare	200	0	1,800	
5202	Lodging	1,400	325	4,200	AWDB, GFOAT, CASE
5204	Cab Fare / local transportation	30	0	100	
5205	Parking	70	13	200	
5206	Travel Meals	300	0	700	
5207	Mileage	1,940	1,236	1,500	
	TOTAL Travel	3,940	1,574	8,500	
5900	CAPITAL	40,000	3,913	18,000	Server Replacement
6030	Contractual/ Trainers- Instructors	1,600	0	1,600	Employee Workshops
6040	Contractual/Network maint/dev.	5,000	0	2,500	
6045	Contractual/Website	4,000	4,299	4,000	Website Maintenance
6060	Appraisal Fees	3,000	0	2,000	
6065	Depository Contract	30,000	21,993	30,000	
6070	Maintenance Contracts	14,620	4,129	0	
6078	Plumbing Inspections	22,500	21,695	0	Move to Water Distribution
6080	Contractual/Contract Labor	20,000	15,785	5,800	Temp employees
	TOTAL Contractual	100,720	67,901	45,900	
6105	Minor Equipment	6,000	1,092	3,000	
6110	General Office Supplies	6,200	2,231	5,000	
6115	Materials & Supplies	4,600	267	3,000	
6130	Furniture	15,150	988	1,000	
6140	Computer Supplies	6,000	2,796	6,000	
6145	Software	16,000	1,180	0	
6148	Copier/Laser Printer Supplies	2,000	1,207	2,500	
6150	Business Meals	500	308	600	
6180	T-Shirts/Pins/Etc.	200	114	200	
	TOTAL Supplies	56,650	10,183	21,300	
6216	Equipment Rent Expense	14,000	7,412	25,000	\$12K Computer Lease, \$11K Copiers,
6220	Postage Expense	8,000	2,641	6,000	\$2K Postage
6222	Express Mail/Parcel	800	188	600	
6224	Shipping	800	13	600	
6300	Phone/ Cable / Connectivity Exp	12,800	8,719	12,800	
6304	Pager / Cell Phone	1,500	1,325	2,000	
6310	Fees/Dues/Subscription Expense	1,300	3,685	4,400	
6314	Professional Development Fees	2,000	3,163	3,800	
6320	Repair/Mtc/Warranty Expense	14,000	3,142	8,600	
6322	Printing Expense	6,000	4,592	9,000	Public notices mailings
6325	Recruiting Expense	1,200	0	1,200	
6327	Program Meals	2,500	1,474	0	
6400	Utilities Expense	12,400	4,847	12,400	
6416	Professional Liability Insurance	67,580	48,497	67,580	
6425	Bad Debt Expense	0	(1,648)	0	
6430	Streetlights	82,000	56,490	128,000	
	TOTAL Other Expenses	226,880	144,540	281,980	
	TOTAL EXPENSES	1,101,399	598,981	1,017,299	
	Transfer From	644,470	281,497	646,829	10% of Other Cost Centers Revenue
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	1,966,863	2,091,162	2,055,103	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Customer Service

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
	REVENUE				
	TOTAL REVENUE	0	0	0	
	EXPENSES				
5010	Salary	137,620	82,781	136,112	
5011	Merit Salary	3,647	0	347	3% Increase
5012	Overtime	2,580	334	<u>2,576</u>	
	TOTAL Payroll	143,847	83,115	139,035	
5020	FICA / Medicare	13,067	6,048	13,732	
5030	Health	23,600	5,350	19,644	
5031	Vision Insurance	0	100	0	
5032	Dental	0	515	0	
5034	Life	0	115	0	
5035	Disability Insurance	0	290	0	
5040	Workers Compensation	0	1,123	0	
5050	Unemployment Insurance	0	504	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	5,015	<u>0</u>	
	TOTAL Benefits	36,667	19,060	33,376	
5207	Mileage	100	0	<u>50</u>	
	TOTAL Travel	100	0	50	
5900	CAPITAL	0	0	0	
6030	Contractual/ Trainers- Instructors	2,000	0	<u>2,000</u>	
	TOTAL Contractual	2,000	0	2,000	
6105	Minor Equipment	500	535	0	
6110	General Office Supplies	1,200	785	400	
6115	Materials & Supplies	250	194	0	
6122	Uniforms	100	0	0	
6130	Furniture	1,000	0	0	
6148	Copier/Laser Printer Supplies	1,200	0	0	
6180	T-Shirts/Pins/Etc.	0	20	<u>100</u>	
	TOTAL Supplies	4,250	1,534	500	
6310	Fees/Dues/Subscription Expense	600	128	400	
6322	Printing Expense	1,000	25	600	
6325	Recruiting Expense	200	286	<u>200</u>	
	TOTAL Other Expenses	1,800	439	1,200	
	TOTAL EXPENSES	188,664	104,148	176,161	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(188,664)	(104,148)	(176,161)	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Open Records

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
REVENUE					
4500	Other Income	0	8	<u>0</u>	
	TOTAL REVENUE	0	8	0	
EXPENSES					
5010	Salary	36,296	8,137	64,252	
5011	Merit Salary	0	0	161	3% Increase
5012	Overtime	0	0	<u>248</u>	
	TOTAL Payroll	36,296	8,137	64,662	
5020	FICA / Medicare	3,448	493	6,388	
5030	Health	2,976	211	5,564	
5031	Vision Insurance	0	4	0	
5032	Dental	0	17	0	
5034	Life	0	6	0	
5035	Disability Insurance	0	20	0	
5040	Workers Compensation	0	0	0	
5050	Unemployment Insurance	0	62	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	469	<u>0</u>	
	TOTAL Benefits	6,424	1,282	11,952	
5207	Mileage	60	5	<u>60</u>	
	TOTAL Travel	60	5	60	
5900	CAPITAL	0	0	0	
6010	Contractual-Legal	0	0	0	
6011	Contractual Legal - Open Records	8,000	16,060	25,000	
6080	Contractual/Contract Labor	0	0	<u>1,200</u>	Shredding
	TOTAL Contractual	8,000	16,060	26,200	
6105	Minor Equipment	0	0	0	
6110	General Office Supplies	1,800	126	800	
6115	Materials & Supplies	400	0	100	
6140	Computer Supplies	0	29	<u>0</u>	
	TOTAL Supplies	2,200	155	900	
6222	Express Mail/Parcel	0	30	100	
6314	Professional Development Fees	0	0	200	
6400	Utilities Expense	0	0	<u>84</u>	
	TOTAL Other Expenses	0	30	384	
	TOTAL EXPENSES	52,980	25,669	104,157	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(52,980)	(25,661)	(104,157)	

FY2011 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</u>	<u>Solid Waste Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	2,784,223	0	1,594,788	107,640	1,008,000	5,494,651	5,483,286
Expenses	595,461	1,591,979	1,240,228	86,962	923,076	4,437,706	4,791,753
Net	2,188,762	(1,591,979)	354,560	20,678	84,924	1,056,945	691,533
Transfer of 10% Revenue to Administration						(549,465)	(548,329)
Transfer of \$120 per connection to Recreation						(587,640)	(583,425)
Transfer from Waste Water Impact Fee revenue and Reserves						237,360	202,360
Park Improvement & Capital Purchases funded by Utilities						(157,200)	
Net Surplus / (Deficit)						(0)	(237,861)

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Water

Object Code	Account	FY2010	FY2010	Fiscal	
		FY2010	April (58%)	Year 2011	
		Budget	Total	Total	
REVENUE					
4110	Plan Review Income	0	0	2,300	Moved from Admin
4112	Inspection Fees	0	0	31,500	Moved from Admin
4201	Water Service	2,581,324	1,244,263	2,625,963	
4211	Water Connection	18,000	21,820	19,800	Based on 90 LUEs and \$220 Connect Fee
4240	Raw Water Sales	104,660	50,328	104,660	Wilco and Chisholm
4500	Other Income	0	154	0	
	TOTAL REVENUE	2,703,984	1,316,565	2,784,223	
EXPENSES					
5010	Salary	160,280	78,688	164,572	
5011	Merit Salary	4,247	0	425	3% Increase
5012	Overtime	5,468	2,607	5,372	
	TOTAL Payroll	169,995	81,295	170,369	
5020	FICA / Medicare	15,227	6,004	16,824	
5030	Health	39,940	11,633	36,852	
5031	Vision Insurance	0	213	0	
5032	Dental	0	1,122	0	
5034	Life	0	177	0	
5035	Disability Insurance	0	465	0	
5040	Workers Compensation	0	1,308	0	
5050	Unemployment Insurance	0	597	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	4,696	0	
	TOTAL Benefits	55,167	26,215	53,676	
5202	Lodging	0	0	500	TWUA meeting
5207	Mileage	1,200	776	1,000	Use of personal vehicles
	TOTAL Travel	1,200	776	1,500	
5900	CAPITAL	0	0	0	
6040	Contractual/Network maint/dev.	3,000	0	0	
6070	Maintenance Contracts	2,000	127	1,600	901 Janitorial
6078	Plumbing Inspections	0	0	25,200	Moved from Admin
6079	Engineering Fees	0	770	40,000	Engineering and mapping of valves
6080	Contractual/Contract Labor	24,000	7,706	5,000	Commercial Meter Calibration
	TOTAL Contractual	29,000	8,603	71,800	
6105	Minor Equipment	4,000	1,426	4,000	Hand Tools
6110	General Office Supplies	600	1,714	800	
6115	Materials & Supplies	5,000	9,864	5,000	
6120	Chemicals	1,000	0	1,000	
6121	Lab Supplies	500	0	0	
6122	Uniforms	1,896	640	1,500	
6124	Fuel / Oil	14,000	8,938	15,000	
6135	Major Equipment	8,000	1,299	8,000	
6140	Computer Supplies	400	0	400	
6145	Software	0	0	10,000	Valve GIS
6150	Business Meals	0	47	0	
6154	Water Meters	100,000	14,708	100,000	Meter Replacement (\$100K)
6156	Pipes and Components	8,000	124	12,000	Hand supplies (clamps,compression couplings)
6160	Training Materials	2,000	648	2,600	Ceu for 8 staff members
6180	T-Shirts/Pins/Etc.	0	10	0	
	TOTAL Supplies	145,396	39,418	160,300	
6213	District Vehicle Repairs	5,000	7,105	5,200	
6216	Equipment Rent Expense	3,000	883	3,000	
6220	Postage Expense	9,000	4,617	9,000	
6250	Solid Waste Service	0	0	2,000	
6300	Phone/ Cable / Connectivity Exp	2,500	2,056	3,000	
6304	Pager / Cell Phone	3,400	3,024	3,600	
6305	Utility Bill Expenses	8,000	4,675	0	
6310	Fees/Dues/Subscription Expense	2,000	493	1,000	Background checks and 901 security monitoring
6311	TCEQ Regulatory Fees	10,000	600	0	
6314	Professional Development Fees	0	1,790	800	TWUA fees
6320	Repair/Mtc/Warranty Expense	8,000	1,271	4,000	Unanticipated Equipment repairs
6322	Printing Expense	3,000	144	3,000	CCR mailing
6325	Recruiting Expense	2,000	655	2,000	
6400	Utilities Expense	0	977	2,000	Share of 901
6425	Bad Debt Expense	0	6,194	0	
6467	Principal - TWDB Bond	65,000	0	65,000	
6477	TWDB Bonds Interest	37,270	18,635	34,216	
	TOTAL Other Expenses	158,170	53,119	137,816	
	TOTAL EXPENSES	558,928	209,426	595,461	
	Transfer From	0	0	0	
	Transfer To	853,829	401,808	941,062	10% of Revenue to Admin
	REVENUE IN EXCESS OF	1,291,227	705,331	1,247,700	\$120 per 4,897 connections to Recreation \$75K to Park Programs for park improvement

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Waste Water

Object Code	Account	FY2010	FY2010 April (58%)	Fiscal Year 2011	
		Budget	Total	Total	
4203	WW Service	1,735,390	1,011,405	1,589,388	Based on current Waste Water billing
4213	WW Connections	6,752	5,160	5,400	Based on 90 LUEs @ \$60 per connection
	TOTAL REVENUE	1,742,142	1,016,565	1,594,788	
	EXPENSES				
5010	Salary	134,640	65,858	138,220	
5011	Merit Salary	3,568	0	356	3% Increase
5012	Overtime	4,180	2,132	4,104	
	TOTAL Payroll	142,388	67,990	142,680	
5020	FICA / Medicare	12,791	5,039	14,088	
5030	Health	32,300	9,053	28,836	
5031	Vision Insurance	0	159	0	
5032	Dental	0	838	0	
5034	Life	0	143	0	
5035	Disability Insurance	0	371	0	
5040	Workers Compensation	0	1,099	0	
5050	Unemployment Insurance	0	500	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	3,930	0	
	TOTAL Benefits	45,091	21,132	42,924	
5207	Mileage	200	0	400	
	TOTAL Travel	200	0	400	
5900	CAPITAL	0	0	0	
6070	Maintenance Contracts	10,000	5,325	11,600	Generator Maintenance, 901 Janitorial
6079	Engineering Fees	40,000	3,606	15,000	Camera Verification
6080	Contractual/Contract Labor	16,000	6,970	16,000	Lift Station Cleaning
	TOTAL Contractual	66,000	15,901	42,600	
6105	Minor Equipment	3,600	466	3,600	
6110	General Office Supplies	600	89	600	
6115	Materials & Supplies	11,000	3,706	8,000	
6120	Chemicals	12,000	0	12,000	
6121	Lab Supplies	4,000	0	2,000	
6122	Uniforms	1,896	510	1,500	
6124	Fuel / Oil	2,500	1,773	2,500	Fuel for generators at lift stations
6135	Major Equipment	10,000	0	10,000	Unanticipated Pump replacement
6140	Computer Supplies	400	0	0	
6156	Pipes and Components	4,000	1,187	2,000	
	TOTAL Supplies	49,996	7,731	42,200	
6213	District Vehicle Repairs	0	41	0	
6216	Equipment Rent Expense	2,000	260	2,000	
6220	Postage Expense	9,000	4,617	9,000	Utility Bills
6300	Phone/ Cable / Connectivity Exp	1,000	517	1,000	
6304	Pager / Cell Phone	800	1,033	1,000	
6305	Utility Bill Expenses	8,000	4,677	8,000	
6310	Fees/Dues/Subscription Expense	800	180	660	
6312	WW Capacity Charges	1,334,101	642,630	898,164	Includes background checks and 901 security monitoring
6314	Professional Development Fees	1,600	444	1,600	
6320	Repair/Mtc/Warranty Expense	16,000	4,941	16,000	Pump repairs
6325	Recruiting Expense	0	655	0	
6400	Utilities Expense	40,000	14,485	32,000	
	TOTAL Other Expenses	1,413,301	674,480	969,424	
	TOTAL EXPENSES	1,716,976	787,234	1,240,228	
	Transfer From	202,360	199,923	237,360	From WW CRFs
	Transfer To	174,214	88,786	241,679	10% of Revenue to Admin \$82,200 to Exec CC
	REVENUE IN EXCESS OF	53,312	340,468	350,241	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Water Facility

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
REVENUE					
	TOTAL REVENUE	0	0	0	
EXPENSES					
5010	Salary	169,800	95,684	178,544	
5011	Merit Salary	4,245	0	460	3% Increase
5012	Overtime	5,280	1,192	<u>5,372</u>	
	TOTAL Payroll	179,325	96,876	184,375	
5020	FICA / Medicare	16,131	6,984	18,208	
5030	Health	39,660	13,334	38,648	
5031	Vision Insurance	0	279	0	
5032	Dental	0	1,575	0	
5034	Life	0	207	0	
5035	Disability Insurance	0	557	0	
5040	Workers Compensation	0	1,386	0	
5050	Unemployment Insurance	0	764	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	5,646	<u>0</u>	
	TOTAL Benefits	55,791	30,732	56,856	
5202	Lodging	500	504	500	CEU classes
5205	Parking	250	0	0	
5207	Mileage	600	111	<u>600</u>	
	TOTAL Travel	1,350	615	1,100	
5900	CAPITAL	40,000	0	0	
6030	Contractual/ Trainers- Instructors	1,000	0	0	
6040	Contractual/Network maint/dev.	14,400	6,117	14,400	SCADA
6070	Maintenance Contracts	0	1,791	10,000	Service Contracts for Blowers
6079	Engineering Fees	10,000	1,938	70,000	\$60K for completion of Membrane Study
6080	Contractual/Contract Labor	111,800	92,398	<u>40,000</u>	Rehab high service pumps, meter calibration,
	TOTAL Contractual	137,200	102,244	134,400	Painting (\$10K), Pond clean-up
6105	Minor Equipment	3,500	4,513	4,000	Chemical feed pumps
6110	General Office Supplies	1,000	93	1,000	
6115	Materials & Supplies	3,000	759	3,000	
6120	Chemicals	195,000	92,886	198,900	
6121	Lab Supplies	8,000	7,554	9,000	
6122	Uniforms	2,400	583	2,000	
6124	Fuel / Oil	3,000	2,492	3,000	
6130	Furniture	600	0	0	
6135	Major Equipment	4,000	2,433	0	
6140	Computer Supplies	3,000	360	3,000	Replace on-call computer
6145	Software	25,000	1,833	5,000	Wonderware upgrade for SCADA
6148	Copier/Laser Printer Supplies	1,500	0	760	
6150	Business Meals	1,050	651	1,000	TWUA meetings
6153	Water Purchases	499,699	148,998	578,098	
6155	Building Materials	2,500	160	2,500	
6156	Pipes and Components	3,000	6,444	<u>5,000</u>	
	TOTAL Supplies	756,249	269,759	816,258	
6212	Building Maintenance	2,000	7,202	5,000	A/C service contract
6213	District Vehicle Repairs	2,500	300	2,500	
6216	Equipment Rent Expense	1,200	1,178	1,200	
6300	Phone/ Cable / Connectivity Exp	2,500	1,691	2,500	
6304	Pager / Cell Phone	3,400	1,706	3,500	
6310	Fees/Dues/Subscription Expense	500	382	500	TWUA dues
6311	TCEQ Regulatory Fees	5,000	15,358	14,500	TCEQ PWS Fee
6314	Professional Development Fees	500	0	2,500	2 CEU per operator and licenses
6320	Repair/Mtc/Warranty Expense	50,000	17,984	30,000	Sludge removal
6400	Utilities Expense	320,000	157,275	<u>336,790</u>	
	TOTAL Other Expenses	387,600	203,076	398,990	
	TOTAL EXPENSES	1,557,515	703,302	1,591,979	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(1,557,515)	(703,302)	(1,591,979)	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Solid Waste

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
4230	Solid Waste Services	931,392	551,831	<u>1,008,000</u>	
	TOTAL REVENUE	931,392	551,831	1,008,000	
	EXPENSES				
5010	Salary	3,760	1,969	3,660	
5011	Merit Salary	94	0	10	3% Increase
5012	Overtime	0	48	<u>160</u>	
	TOTAL Payroll	3,854	2,017	3,830	
5020	FICA / Medicare	352	154	380	
5030	Health	700	211	707	
5031	Vision Insurance	0	4	0	
5032	Dental	0	15	0	
5034	Life	0	5	0	
5035	Disability Insurance	0	13	0	
5040	Workers Compensation	0	31	0	
5050	Unemployment Insurance	0	15	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	117	<u>0</u>	
	TOTAL Benefits	1,052	565	1,087	
	TOTAL Travel	0	0	0	
5900	CAPITAL	0	0	0	
	TOTAL Contractual	0	0	0	
	TOTAL Supplies	0	0	0	
6220	Postage Expense	7,644	2,308	4,400	
6250	Solid Waste Service	852,000	503,101	909,360	
6305	Utility Bill Expenses	7,644	2,340	<u>4,400</u>	
	TOTAL Other Expenses	867,288	507,749	918,160	
	TOTAL EXPENSES	872,194	510,331	923,076	
	Transfer From	0	0	0	
	Transfer To	93,139	47,217	100,800	Transfer 10% revenue to Admin
	REVENUE IN EXCESS OF	(33,941)	(5,717)	(15,876)	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Regulatory Compliance

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
4301	Regulatory Compliance Fee	105,768	68,655	107,640	Based on \$1.50 per existing LUE
	TOTAL REVENUE	105,768	68,655	107,640	
	EXPENSES				
5010	Salary	42,000	16,445	48,540	
5011	Merit Salary	0	0	210	3% Increase
5012	Overtime	2,000	1,003	1,740	
	TOTAL Payroll	44,000	17,448	50,490	
5020	FICA / Medicare	4,560	1,272	4,980	
5030	Health	8,640	3,019	11,392	
5031	Vision Insurance	0	64	0	
5032	Dental	0	328	0	
5034	Life	0	39	0	
5035	Disability Insurance	0	101	0	
5040	Workers Compensation	0	375	0	
5050	Unemployment Insurance	0	152	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	1,044	0	
	TOTAL Benefits	13,200	6,394	16,372	
5202	Lodging	0	72	1,000	Water smart meeting in F.W., Water meeting in S.A.
5203	Lodging Tax	0	12	0	
5205	Parking	0	0	0	
5206	Travel Meals	0	0	400	
5207	Mileage	400	27	400	
	TOTAL Travel	400	111	1,800	
5900	CAPITAL	17,000	14,929	0	
6070	Maintenance Contracts	0	0	400	901 Janitorial
6080	Contractual/Contract Labor	500	400	5,000	Cleaning Storm Water out falls
	TOTAL Contractual	500	400	5,400	
6105	Minor Equipment	1,200	191	200	Hand Tools
6110	General Office Supplies	0	0	0	
6115	Materials & Supplies	50	63	400	Displays and Promotions
6122	Uniforms	0	0	500	
6124	Fuel / Oil	2,400	61	2,400	
6130	Furniture	0	0	0	
6135	Major Equipment	1,500	0	1,500	Total Suspended Solids Meter
6140	Computer Supplies	200	0	200	
6145	Software	300	0	1,000	Cross connection software
6160	Training Materials	200	183	1,200	Pamplets, Guages, Door Hangers
6180	T-Shirts/Pins/Etc.	0	0	0	
	TOTAL Supplies	5,850	498	7,400	
6213	District Vehicle Repairs	0	0	200	Oil changes
6220	Postage Expense	3,040	3,160	1,400	WTR Smart, Conservation, and Wtr Mgmt ,
6304	Pager / Cell Phone	1,200	110	1,200	Utility Bill
6305	Utility Bill Expenses	500	0	1,000	
6310	Fees/Dues/Subscription Expense	250	100	300	
6314	Professional Development Fees	0	407	800	Erosion control classes
6322	Printing Expense	200	148	200	
6400	Utilities Expense	0	0	400	% of 901 Utilities
	TOTAL Other Expenses	5,190	3,925	5,500	
	TOTAL EXPENSES	86,140	43,705	86,962	
	Transfer From	0	0	0	
	Transfer To	10,577	5,974	10,764	10% of Revenue to Admin
	REVENUE IN EXCESS OF	9,051	18,976	9,914	

FY2011 Budget
Funding Parks and Recreation Cost Centers

	<u>Parks Programs Cost Center</u>	<u>Pool Programs Cost Center</u>	<u>Community Center Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	40,710	183,831	728,594	953,135	940,917
Expenses	166,131	284,496	1,069,835	1,520,462	1,430,256
Net	(125,421)	(100,665)	(341,241)	(567,327)	(489,339)
Transfer of 10% Revenue to Administration				(95,314)	(94,092)
Net Surplus / (Deficit)				(662,640)	(583,431)
Funding of \$120 per connection from Utility Services				587,640	583,430
Park Improvement funded by Utilities				75,000	
Net Surplus / (Deficit)				0	(1)

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Community Center

Object Code	Account	FY2010	FY2010	Fiscal	
		Budget	April (58%) Total	Year 2011 Total	
REVENUE					
4401	Service Charges	1,000	705	1,000	
4500	Other Income	600	486	1,000	
4501	Rental Income	75,000	29,786	66,950	
4505	Program Revenue (80/20)	33,758	30,463	84,089	
4510	Programming Events Income	10,230	8,609	12,150	
4515	Camp Income	44,805	6,598	98,125	
4519	New Memberships	10,000	6,854	10,000	
4520	Memberships	300,000	86,811	300,000	
4522	Day Passes	12,000	10,625	14,280	
4523	Fitness Revenue	176,175	123,934	140,000	
4524	Senior Programs	180	0	0	
4525	Child Programs / Child Play	3,000	611	1,000	
	TOTAL REVENUE	666,748	305,482	728,594	
EXPENSES					
5010	Salary	517,400	267,858	567,980	
5011	Merit Salary	12,773	0	1,391	3% Increase
5012	Overtime	6,120	1,358	2,600	
	TOTAL Payroll	536,293	269,216	571,971	
5020	FICA / Medicare	48,025	20,001	56,588	
5030	Health	77,320	18,370	70,806	
5031	Vision Insurance	0	303	0	
5032	Dental	0	1,755	0	
5034	Life	0	320	0	
5035	Disability Insurance	0	885	0	
5040	Workers Compensation	0	4,169	0	
5050	Unemployment Insurance	0	2,046	0	
5060	Other Benefits	0	1,500	0	
5070	Retirement	0	14,249	0	
	TOTAL Benefits	125,345	63,598	127,394	
5201	Airfare	350	0	0	
5202	Lodging	840	0	140	
5204	Cab Fare / local transportation	250	0	0	
5205	Parking	0	10	0	
5206	Travel Meals	710	0	171	
5207	Mileage	80	529	1,650	
	TOTAL Travel	2,230	539	1,961	
5900	CAPITAL	0	0	0	
6030	Contractual/ Trainers- Instructors	8,000	150	0	
6040	Contractual/Network maint/dev.	4,000	0	0	
6050	Contractual/Publications Layou	4,400	3,266	1,800	
6055	Security	0	210	300	
6065	Depository Contract	33,600	16,673	31,200	Active fees
6070	Maintenance Contracts	2,600	1,240	2,200	
6080	Contractual/Contract Labor	5,930	105	0	
	TOTAL Contractual	58,530	21,644	35,500	
6105	Minor Equipment	1,900	630	1,850	TV Replacement
6110	General Office Supplies	10,000	2,883	8,400	
6115	Materials & Supplies	8,000	3,097	9,750	
6122	Uniforms	2,400	1,168	2,965	
6135	Major Equipment	1,500	338	0	
6145	Software	0	919	500	
6148	Copier/Laser Printer Supplies	0	300	1,600	
	Recreation Program Expenses	45,184	15,386	66,705	
	Recreation Fitness Expenses	70,567	56,405	98,120	
6150	Business Meals	500	151	0	
6160	Training Materials	500	64	320	
6180	T-Shirts/Pins/Etc.	0	139	0	
	TOTAL Supplies	140,551	81,566	190,210	
6216	Equipment Rent Expense	14,580	6,333	14,316	Fitness Equipment
6220	Postage Expense	2,400	1,081	2,320	
6300	Phone/ Cable / Connectivity Exp	8,000	6,210	11,500	
6304	Pager / Cell Phone	1,200	485	1,200	
6310	Fees/Dues/Subscription Expense	11,000	5,025	8,175	Background checks
6314	Professional Development Fees	2,250	1,841	3,610	
6320	Repair/Mtc/Warranty Expense	1,900	1,126	4,500	
6322	Printing Expense	6,300	145	7,540	Catalogues
6324	Advertising	275	148	2,260	
6325	Recruiting Expense	750	0	750	
6400	Utilities Expense	97,000	38,936	86,628	
	TOTAL Other Expenses	145,655	61,330	142,799	
	TOTAL EXPENSES	1,008,604	497,893	1,069,835	
	Transfer From	402,030	201,016	414,100	From Utilities for Recreation funding
	Transfer To	66,675	24,456	72,859	10% Revenue to Admin
	REVENUE IN EXCESS OF	(6,501)	(15,851)	(0)	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Park Programs

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
REVENUE					
4402	Donations	0	1,500	1,500	
4501	Rental Income	4,400	1,055	0	
4505	Program Revenue (80/20)	0	9,561	20,035	
4510	Programming Events Income	15,000	0	0	
4515	Camp Income	0	0	4,725	
4521	Season Passes	1,200	188	0	
4522	Day Passes	0	0	0	
4523	Fitness Revenue	26,355	1,954	14,450	
	TOTAL REVENUE	46,955	14,258	40,710	
EXPENSES					
5010	Salary	74,560	25,963	42,832	
5011	Merit Salary	1,864	0	107	3% Increase
5012	Overtime	100	43	100	
	TOTAL Payroll	76,524	26,006	43,039	
5020	FICA / Medicare	7,046	1,873	4,256	
5030	Health	8,560	2,070	4,672	
5031	Vision Insurance	0	18	0	
5032	Dental	0	203	0	
5034	Life	0	32	0	
5035	Disability Insurance	0	89	0	
5040	Workers Compensation	0	608	0	
5050	Unemployment Insurance	0	196	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	1,216	0	
	TOTAL Benefits	15,606	6,305	8,928	
	TOTAL Travel	0	0	0	
5900	CAPITAL	0	0	81,000	Boom Lift (Cherry Picker) Little Village Park Update
	TOTAL Contractual	0	0	0	
6115	Materials & Supplies	1,900	29	0	
6122	Uniforms	100	0	0	
6124	Fuel / Oil	360	0	0	
6135	Major Equipment	0	0	4,000	Trailer to transport equipment
6140	Computer Supplies	0	0	0	Portable Movie screen
	Recreation Program Expenses	3,250	2,020	5,900	
	Recreation Fitness Expenses	18,230	9,034	23,263	
	TOTAL Supplies	23,840	11,083	33,163	
6210	Rent Expense	250	0	0	
6400	Utilities Expense	1,200	0	0	
6494	Bond Issue Cost Misc	0	0	0	
	TOTAL Other Expenses	1,450	1	0	
	TOTAL EXPENSES	117,420	43,395	166,131	
	Transfer From	75,160	37,580	129,492	From Utilities for Rec Funding, Park improvement and capital purchase
	Transfer To	4,696	1,595	4,071	10% Revenue to Admin
	REVENUE IN EXCESS OF	(1)	6,849	0	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Pool Programs

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
REVENUE					
4500	Other Income	0	272	0	
4501	Rental Income	20,438	6,000	7,100	
4505	Program Revenue (80/20)	60,000	29,295	32,200	
4510	Programming Events Income	57,976	9,130	45,431	
4521	Season Passes	69,800	584	77,000	Includes HH Pool
4522	Day Passes	19,000	568	19,000	
4523	Fitness Revenue	0	0	3,100	
	TOTAL REVENUE	227,214	45,849	183,831	
EXPENSES					
5010	Salary	187,045	59,441	191,464	Includes HH Pool
5011	Merit Salary	4,676	0	427	3% Increase
5012	Overtime	2,440	38	660	
	TOTAL Payroll	194,161	59,479	192,551	
5020	FICA / Medicare	17,582	4,466	19,716	
5030	Health	14,240	3,858	8,708	
5031	Vision Insurance	0	37	0	
5032	Dental	0	351	0	
5034	Life	0	66	0	
5035	Disability Insurance	0	180	0	
5040	Workers Compensation	0	1,526	0	
5050	Unemployment Insurance	0	439	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	2,914	0	
	TOTAL Benefits	31,822	13,837	28,424	
5206	Travel Meals	50	0	0	
5207	Mileage	100	0	0	
	TOTAL Travel	150	0	0	
5900	CAPITAL	18,500	16,400	6,000	Steps for Disabled at Sendero Springs Pool
	TOTAL Contractual	0	0	0	
6105	Minor Equipment	2,000	0	900	TV for Staff Development, Windscreen
6110	General Office Supplies	500	111	400	
6115	Materials & Supplies	3,000	1,067	3,546	
6122	Uniforms	2,000	1,688	2,000	
6124	Fuel / Oil	700	654	952	
6135	Major Equipment	0	581	0	
	Recreation Program Expenses	49,000	26,866	39,622	
6160	Training Materials	0	718	500	
6180	T-Shirts/Pins/Etc.	0	0	150	
	TOTAL Supplies	57,200	31,685	48,070	
6213	District Vehicle Repairs	300	0	300	
6224	Shipping	0	53	0	
6300	Phone/ Cable / Connectivity Exp	2,400	1,421	2,600	
6304	Pager / Cell Phone	800	279	840	
6305	Utility Bill Expenses	0	0	0	
6310	Fees/Dues/Subscription Expense	3,500	533	3,510	
6314	Professional Development Fees	850	96	800	
6315	Lab Fees	0	0	0	
6320	Repair/Mtc/Warranty Expense	1,000	0	1,000	
6322	Printing Expense	50	0	400	
6324	Advertising	0	57	0	
	TOTAL Other Expenses	8,900	2,439	9,450	
	TOTAL EXPENSES	310,733	123,840	284,496	
	Transfer From	106,241	53,121	119,048	From Utilities for Rec Funding
	Transfer To	22,721	3,227	18,383	10% of Revenue to Admin
	REVENUE IN EXCESS OF	1	(28,097)	0	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Builder Park Fee

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
	REVENUE				
4130	Builders Fees	64,553	60,965	66,504	Based on 90 LUEs
4405	Interest Income	2,000	0	0	
	TOTAL REVENUE	66,553	60,965	66,504	
	EXPENSES				
	TOTAL Payroll	0	0	0	
	TOTAL Benefits	0	0	0	
	TOTAL Travel	0	0	0	
5900	CAPITAL	14,360	14,971	0	
	TOTAL Contractual	0	0	0	
	TOTAL Supplies	0	0	0	
6478	Sendero Springs Pool Debt	0	0	14,770	
	TOTAL Other Expenses	0	0	14,770	
	TOTAL EXPENSES	14,360	14,971	14,770	
	Transfer From	0	0	0	
	Transfer To	52,193	0	51,734	Transfer to Reserve
	REVENUE IN EXCESS OF	0	45,994	0	

FY2011 Budget Funding Maintenance Cost Centers

	<u>Parks & Grounds Maintenance Cost Center</u>	<u>Pools Maintenance Cost Center</u>	<u>Facility Maintenance Cost Center</u>	<u>FY2011 Total</u>	<u>FY2010 Budget</u>
Non-Tax Revenue	20,500	0	0	20,500	20,500
Expenses	770,292	245,570	135,471	1,151,333	1,064,707
Net	(749,792)	(245,570)	(135,471)	(1,130,833)	(1,044,207)
Transfer of 10% Revenue to Administration				(2,050)	(2,050)
Net Surplus / (Deficit)				(1,132,883)	(1,046,257)
Required OM Tax Rate based on AV of \$1,118,633,614				0.1023	0.094

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Facility Maintenance

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
	REVENUE				
	TOTAL REVENUE	0	0	0	
	EXPENSES				
5010	Salary	37,100	16,317	37,848	
5011	Merit Salary	928	0	121	3% Increase
5012	Overtime	6,000	248	1,440	
	TOTAL Payroll	44,028	16,565	39,409	
5020	FICA / Medicare	4,060	1,190	3,748	
5030	Health	12,800	2,431	9,168	
5031	Vision Insurance	0	48	0	
5032	Dental	0	215	0	
5034	Life	0	25	0	
5035	Disability Insurance	0	102	0	
5040	Workers Compensation	0	303	0	
5050	Unemployment Insurance	0	145	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	986	0	
	TOTAL Benefits	16,860	5,445	12,916	
5207	Mileage	0	0	3,000	
	TOTAL Travel	0	0	3,000	
5900	CAPITAL	0	0	0	
6055	Security	25	0	0	
6070	Maintenance Contracts	10,050	2,016	49,400	Janitorial \$28.5K, AC \$7.6K,
6080	Contractual/Contract Labor	30,000	20,303	8,252	Mtncce Agreements
	TOTAL Contractual	40,075	22,319	57,652	
6105	Minor Equipment	200	348	752	
6110	General Office Supplies	0	0	0	
6115	Materials & Supplies	10,850	8,135	11,802	
6122	Uniforms	0	73	150	
6124	Fuel / Oil	0	0	600	
6135	Major Equipment	0	0	2,000	New security cameras
	TOTAL Supplies	11,050	8,556	15,304	
6212	Building Maintenance	8,750	1,265	5,920	
6216	Equipment Rent Expense	0	109	500	
6304	Pager / Cell Phone	300	469	720	
6320	Repair/Mtc/Warranty Expense	10,890	9,515	0	
6322	Printing Expense	0	0	50	
	TOTAL Other Expenses	19,940	11,358	7,190	
	TOTAL EXPENSES	131,953	64,243	135,471	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(131,953)	(64,243)	(135,471)	

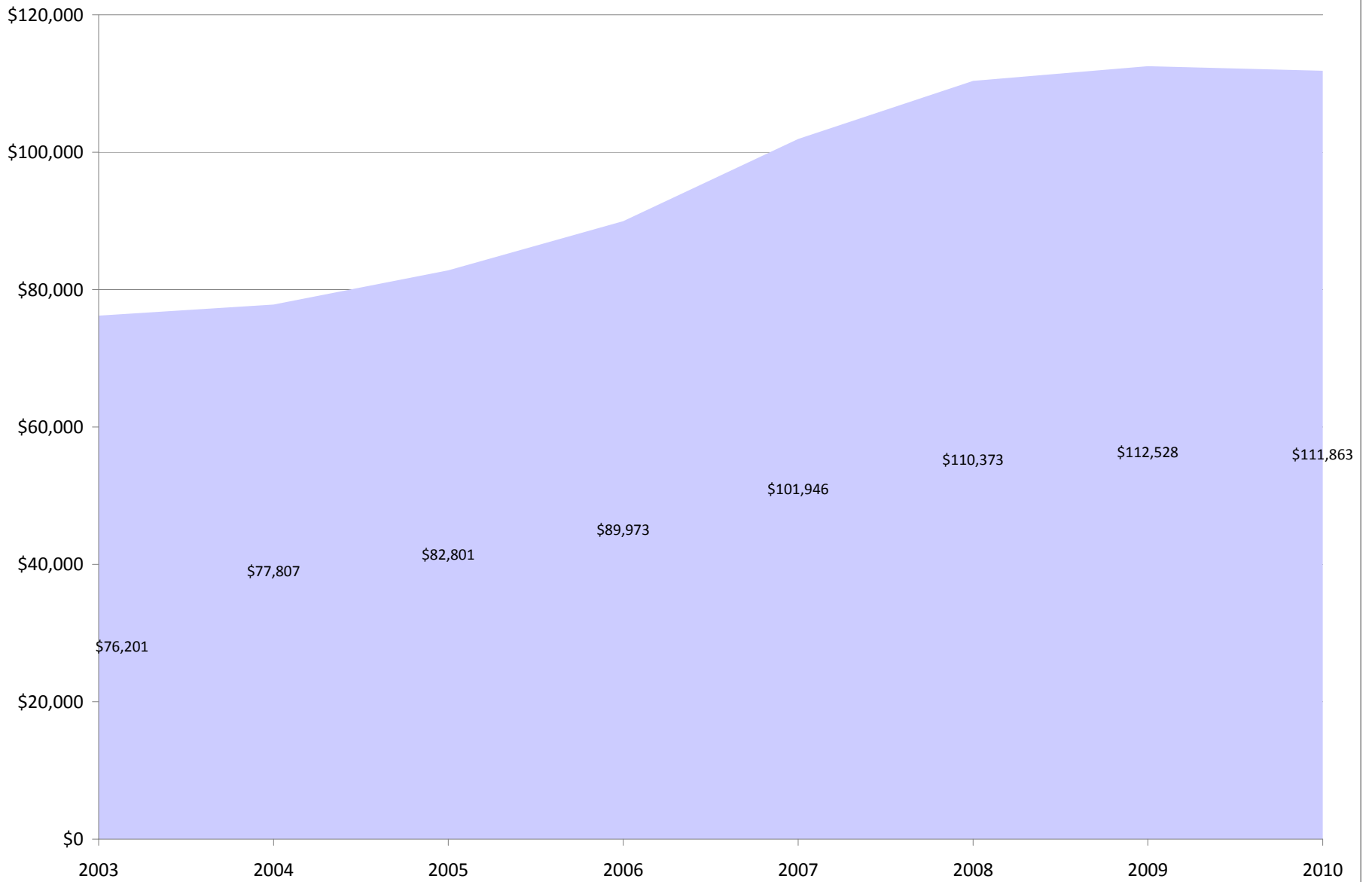
Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Parks & Grounds Maintenance

Object Code	Account	FY2010	FY2010 April (58%)	Fiscal Year 2011	
	REVENUE	Budget	Total	Total	
4402	Donations	0	7,500	20,500	
4500	Other Income	20,500	0	0	
	TOTAL REVENUE	20,500	7,500	20,500	
	EXPENSES				
5010	Salary	168,820	94,412	230,820	
5011	Merit Salary	4,221	0	606	3% Increase
5012	Overtime	3,480	4,555	11,460	
	TOTAL Payroll	176,521	98,967	242,886	
5020	FICA / Medicare	15,935	7,356	23,988	
5030	Health	43,720	13,326	52,584	
5031	Vision Insurance	0	241	0	
5032	Dental	0	1,257	0	
5034	Life	0	208	0	
5035	Disability Insurance	0	554	0	
5040	Workers Compensation	0	1,378	0	
5050	Unemployment Insurance	0	797	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	5,774	0	
	TOTAL Benefits	59,655	30,891	76,572	
5202	Lodging	1,000	0	1,000	
5205	Parking	100	0	100	
5206	Travel Meals	600	0	600	
5207	Mileage	650	0	650	
	TOTAL Travel	2,350	0	2,350	
5900	CAPITAL	0	0	0	
6070	Maintenance Contracts	211,000	105,228	215,400	Mowing, Cave Maintenance, 901 Janitorial
6078	Plumbing Inspections	0	0	0	Includes increase for Highland caves
6080	Contractual/Contract Labor	25,000	2,222	45,000	Irrigation Repairs - Comm Park
	TOTAL Contractual	236,000	107,450	260,400	Tree Trimming as needed
6105	Minor Equipment	5,000	3,921	5,000	
6110	General Office Supplies	600	489	1,200	
6115	Materials & Supplies	98,000	38,771	78,150	Tables, Pits, Kiddie Cushion, Granite, Plants, Trees
6120	Chemicals	10,000	99	12,500	Pesticides, fertilizer, weed killer
6122	Uniforms	2,896	575	3,000	
6124	Fuel / Oil	5,000	3,373	6,100	
6135	Major Equipment	7,000	0	26,000	Drinking fountain replacement, Air spade
6140	Computer Supplies	2,500	0	800	& Trash Can, benches, and kiosk
6145	Software	1,500	0	0	
6155	Building Materials	1,000	0	0	
6156	Pipes and Components	3,000	1,656	6,000	Fittings for irrigation & fountains
6160	Training Materials	700	83	700	
6180	T-Shirts/Pins/Etc.	400	0	400	
	TOTAL Supplies	137,596	48,967	139,850	
6213	District Vehicle Repairs	4,000	8,528	7,000	Oil changes and tires for 3 trucks
6216	Equipment Rent Expense	4,000	1,029	18,000	Generator rental (BBC) and fences (HMF)
6220	Postage Expense	200	0	0	Wood recycle dumpsters
6250	Solid Waste Service	0	0	2,000	Disposal from Park Clean Up
6300	Phone/ Cable / Connectivity Exp	400	1,391	800	
6304	Pager / Cell Phone	2,800	1,175	2,800	
6310	Fees/Dues/Subscription Expense	1,500	430	3,300	% of 901 security monitoring, Keep TX Beautiful
6314	Professional Development Fees	6,850	1,892	2,335	Irrigation and Pesticide License
6320	Repair/Mtc/Warranty Expense	5,000	2,028	1,000	
6322	Printing Expense	4,000	1,522	5,500	Trail & Park signs
6324	Advertising	500	67	500	
6400	Utilities Expense	5,000	3,217	5,000	
	TOTAL Other Expenses	34,250	21,279	48,235	
	TOTAL EXPENSES	646,372	307,554	770,293	
	Transfer From	0	0	0	
	Transfer To	2,050	150	2,050	
	REVENUE IN EXCESS OF	(627,922)	(300,204)	(751,843)	

Brushy Creek Municipal Utility District
 General Fund Budget
 Fiscal Year:2011
 Cost Center: Pool Maintenance

Object Code	Account	FY2010	FY2010 April (58%)	Fiscal Year 2011	
		Budget	Total	Total	
	REVENUE				
	TOTAL REVENUE	0	0	0	
	EXPENSES				
5010	Salary	53,680	23,938	26,020	
5011	Merit Salary	1,342	0	65	3% Increase
5012	Overtime	1,500	1,822	144	
	TOTAL Payroll	56,522	25,760	26,229	
5020	FICA / Medicare	5,100	1,882	2,680	
5030	Health	16,560	4,121	2,136	
5031	Vision Insurance	0	77	0	
5032	Dental	0	435	0	
5034	Life	0	55	0	
5035	Disability Insurance	0	137	0	
5040	Workers Compensation	0	438	0	
5050	Unemployment Insurance	0	202	0	
5060	Other Benefits	0	0	0	
5070	Retirement	0	1,506	0	
	TOTAL Benefits	21,660	8,853	4,816	
5206	Travel Meals	200	0	0	
5207	Mileage	400	0	0	
	TOTAL Travel	600	0	0	
5900	CAPITAL	25,000	7,644	0	
6030	Contractual/ Trainers- Instructors	500	0	0	
6070	Maintenance Contracts	0	81	225	
6080	Contractual/Contract Labor	4,000	2,055	0	
	TOTAL Contractual	4,500	2,136	225	
6105	Minor Equipment	0	669	0	
6110	General Office Supplies	400	0	0	
6115	Materials & Supplies	12,000	7,352	11,000	Replace Creekside Partitions (\$4K)
6120	Chemicals	30,000	13,646	41,400	
6135	Major Equipment	0	581	10,500	Automated pool cleaner
	TOTAL Supplies	42,400	22,248	62,900	
6212	Building Maintenance	1,000	0	1,000	
6213	District Vehicle Repairs	1,200	0	0	
6216	Equipment Rent Expense	400	272	400	
6300	Phone/ Cable / Connectivity Exp	14,400	8,079	21,000	
6304	Pager / Cell Phone	0	(444)	0	
6310	Fees/Dues/Subscription Expense	0	58	0	
6320	Repair/Mtc/Warranty Expense	54,300	27,245	65,000	Cat Hollow Pool & Deck Repairs (\$65K)
6322	Printing Expense	400	0	0	
6400	Utilities Expense	57,500	30,958	64,000	
	TOTAL Other Expenses	129,200	66,168	151,400	
	TOTAL EXPENSES	279,882	132,809	245,570	
	Transfer From	0	0	0	
	Transfer To	0	0	0	
	REVENUE IN EXCESS OF	(279,882)	(132,809)	(245,570)	

Tax Income Per \$.01 of Tax Rate



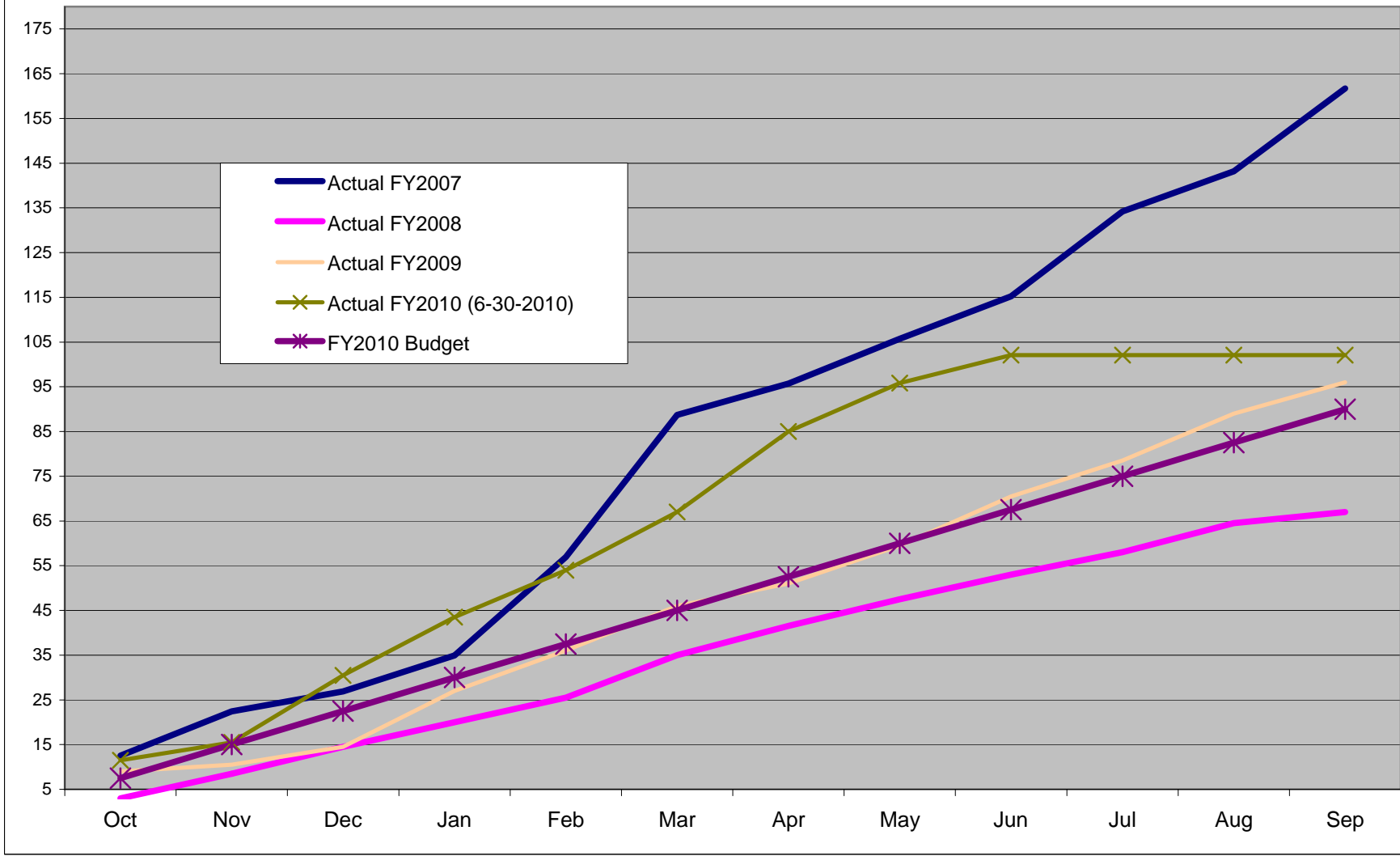
Brushy Creek Municipal Utility District
Debt Service Budget
Fiscal Year:2011
Cost Center: Debt Service

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
REVENUE					
4101	Property Tax Income	3,353,136	3,499,339	3,433,028	Based on \$1,118,354,455 @99%
4102	Delinquent Property Tax Income	16,767	8,910	16,768	& \$.31
4103	Defined Area Tax	360,053	361,191	433,796	Based on \$122,387,004 @ 99%
4405	Interest Income	70,000	20,754	55,000	& \$.36
	TOTAL REVENUE	3,799,956	3,890,194	3,958,592	
EXPENSES					
	TOTAL Payroll	0	0	0	
	TOTAL Benefits	0	0	0	
	TOTAL Travel	0	0	0	
5900	CAPITAL	0	0	0	
6060	Appraisal Fees	52,268	14,021	53,280	
	TOTAL Contractual	52,268	14,021	68,280	
	TOTAL Supplies	0	0	0	
6459	Principal - 2009 Refunding	15,000	0	515,000	
6460	Principal - 2005 Bond	100,000	0	100,000	
6461	Fiscal Agent Fees	6,000	2,575	6,000	
6462	Principal - 1996 Issue	225,000	0	0	
6463	Principal - 1997 Issue	230,000	0	0	
6464	Principal - 2003 Taxable	800,000	0	835,000	
6465	Principal - 2001 New Issue	770,000	0	810,000	
6466	Interest - 2009 Refunding	256,139	85,380	341,070	
6467	Interest 2007 Refunding	311,475	155,738	310,538	
6468	Principal - 2004 Bond	105,000	0	110,000	
6469	Principal - 2008 Bond Defined	50,000	0	55,000	
6470	Interest - 1996 Issue	12,375	6,188	105,000	
6471	Interest - 1997 Issue	11,213	5,606	470,229	
6472	Interest - 2001 taxable	730,851	365,426	34,425	
6473	Interest - 2001 New Issue	136,031	68,016	28,390	
6474	Interest - 2009 Bond Defined Area	120,633	54,833	131,600	
6475	Interest - 2004 Issue	144,630	72,315	139,380	
6476	Interest - 2005 Issue	384,398	192,199	380,398	
6477	Principal 2007 Refunding	25,000	0	25,000	
6478	Sendero Springs Pool Debt	0	0	0	
6479	Interest - 2008 Bond Defined Area	103,280	51,640	100,280	
6480	Interfund Debt Forgiveness	0	(1,435,461)	0	
	TOTAL Other Expenses	4,537,025	(375,545)	4,502,310	
	TOTAL EXPENSES	4,589,293	(361,524)	4,570,590	
	Transfer From	875,478	194,177	758,914	Transfer \$743,876 from DS reserves & \$188,550 from Water CRFs
	Transfer To	86,140	0	146,916	Transfer to Def Area IS Reserve
	REVENUE IN EXCESS OF	1	4,445,895	(0)	

Brushy Creek Municipal Utility District
Debt Service Budget
Fiscal Year:2011
Cost Center: Bond Revenue

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total
	REVENUE			
4120	Bond Revenue	20,000	0	<u>20,000</u>
	TOTAL REVENUE	20,000	0	20,000
	EXPENSES			
	TOTAL Payroll	0	0	0
	TOTAL Benefits	0	0	0
	TOTAL Travel	0	0	0
5900	CAPITAL	0	0	0
6080	Contractual/Contract Labor	15,000	0	<u>15,000</u>
	TOTAL Contractual	15,000	0	15,000
	TOTAL Supplies	0	0	0
6310	Fees/Dues/Subscription Expense	5,000	0	<u>5,000</u>
	TOTAL Other Expenses	5,000	0	5,000
	TOTAL EXPENSES	20,000	0	20,000
	Transfer From	0	0	0
	Transfer To	0	0	0
	REVENUE IN EXCESS OF	0	0	0

**Accumulative
LUE Sales**
(FY2007 Actual does not include 252 LUEs for a Mutli-Family development in February 2007)



Brushy Creek Municipal Utility District
 Capital Budget
 Fiscal Year:2011
 Cost Center: Capital Recovery Fees

Object Code	Account	FY2010 Budget	FY2010 April (58%) Total	Fiscal Year 2011 Total	
	REVENUE				
4202	CRF - Water	188,550	174,729	188,550	Based on 90 LUEs
4203	WW Service	0	0	0	
4204	CRF - WW	162,360	169,375	162,360	Based on 90 LUEs
4405	Interest Income	14,000	1,299	8,000	
	TOTAL REVENUE	364,910	345,403	358,910	
	EXPENSES				
	TOTAL Payroll	0	0	0	
	TOTAL Benefits	0	0	0	
	TOTAL Travel	0	0	0	
5900	CAPITAL	0	0	0	
	TOTAL Contractual	0	0	0	
	TOTAL Supplies	0	0	0	
6480	Interfund Debt Forgiveness	0	3,830,893	0	
	TOTAL Other Expenses	0	3,830,893	0	
	TOTAL EXPENSES	0	3,830,893	0	
	Transfer From	0	0	67,000	Transfer \$67,000 from Reserves
	Transfer To	350,910	392,252	425,910	Transfer \$188,550 to LTWP debt Transfer \$237,360 to WW Capital
	REVENUE IN EXCESS OF	14,000	(3,877,742)	(1)	Charges in GF