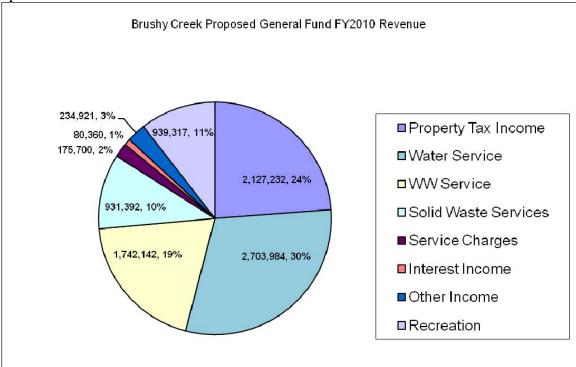
Brushy Creek Municipal Utility District Fiscal Year 2009-2010 Budget Overview of the General Fund (Operations)

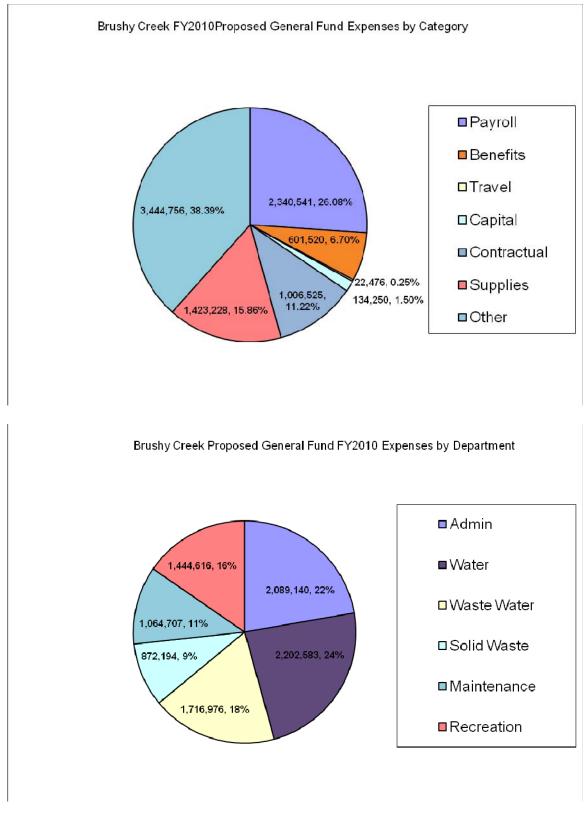
The General Fund represents the cost centers associated with the day-to-day operations of the District. This includes **Administration**, **Services** including utilities and solid waste, **Maintenance** of parks, pools and facilities, and **Recreation**. We have also moved the budget for **Builders Park Fees** to the General Fund from the Capital Fund.

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. Still unresolved was the funding of future capital projects, particularly in Parks and Recreation.

The goals for FY2010 as provided by the Board includes the development of a five year financial plan including future projects and recommended action plans for their completion and funding. Tasks to be funded in the FY2010 budget <u>primarily focus on maintaining and improving</u> existing facilities.

There are several significant unknown expenditures that will not be resolved before the Board must approve the FY2010 budget and tax rates. These include the potential sale of the Regional Waste Water plant from LCRA to the participating cities, the costs of the expansion of the BRA water lines, and the costs of the repairs to the Lake Georgetown intake structure. Staff are also preparing a analysis of possibly adding a water conservation rate. Although the Districts utilities will incur costs associated with these projects, staff are hesitant to recommend changes in utility rates until all the data is available. Until then, we will continue to recommend funding of utility costs with operation and maintenance taxes.





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

The Regional Wastewater Contract -	\$1	,334,101
Solid Waste contractor	\$	852,000
Utilities and Streetlights	\$	533,100
Revenue Bond Payments	\$	102,270

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Operating Summary

Account Tomoths Annual Year 2010 Property Tax Income 1,857,578 1916,513 103.28% 2116,649 Defined Area Tax 0 36130 01000% 2.200 Property Tax Income 0.288 62.200 103.28% 2.100 0 Builders Fees 0 0 170.00% 2.200 18.226 81.78% 2.7000 WW Service 1.433.400 576.339 40.21% 1.785.398 40.21% 1.785.398 WW Connection 2.828 57.201 30.375.714 40.65% 93.130 40.65% 93.130 40.15% 5.400 44.803 40.11% 5.400 30.375 104.660 81.300 7.5741 40.65% 90.000 50.055 51.000 10.85% 90.000 50.055 410.45% 51.000 10.85% 90.000 50.055 51.000 10.76% 90.000 50.055 40.000 50.25% 90.000 50.25% 90.000 50.25% 90.000 50.25% 90.000 50.2			FY2009	% of	Fiscal
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Lodging 13,876 1,627 11.72% 6,840 Cab Fare / local transportation 492 0 0.00% 330 Parking 304 68 22.37% 280 Travel Meals 2,640 146 5.53% 2,910 Mileage 5,120 1,264 24.69% 5,170 Total Travel 25,182 3,332 13.23% 16,580 Capital Equipment 803,000 357,075 44.47% 154,860 Contractual-Legal 140,000 60,079 42.91% 145,000 Contractual/Legal - Open Records 10,000 878 8.78% 10,000 Contractual/Auditing 43,000 41,075 95.52% 38,000 Contractual/Network maint/dev. 29,000 8,515 29.36% 26,900 Contractual/Network maint/dev. 29,000 8,515 29.36% 26,900 Contractual/Network maint/dev. 29,000 8,515 29.36% 26,900 Contractual/Publications Layou 0 2,115	Airfare	2 750	228	8 27%	1.050
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Total Travel 25,182 3,332 13.23% 16,580 Capital Equipment 803,000 357,075 44.47% 154,860 Contractual-Legal 140,000 60,079 42.91% 145,000 Contractual Legal - Open Records 10,000 878 8.78% 10,000 Contractual/Auditing 43,000 41,075 95.52% 38,000 Contractual/Auditing 43,000 25,187 66.28% 13,100 Contractual/Network maint/dev. 29,000 8,515 29.36% 26,900 Contractual/Publications Layou 0 2,115 #DIV/0! 4,400 Security 65,500 26,765 40.86% 65,025 Appraisal Fees 1,000 0 0.00% 3,000 Depository Contract 62,800 22,976 36.59% 63,600 Maintenance Contracts 270,000 71,035 26.31% 250,270 Plumbing Inspections 22,500 10,495 46.64% 22,500 Engineering Fees 25,000					
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Contractual Legal - Open Records 10,000 878 8.78% 10,000 Contractual/Auditing 43,000 41,075 95.52% 38,000 Contractual/Auditing 43,000 41,075 95.52% 38,000 Contractual/Trainers- Instructors 38,000 25,187 66.28% 13,100 Contractual/Network maint/dev. 29,000 8,515 29.36% 26,900 Contractual/Website 0 0 #DIV/0! 4,000 Contractual/Publications Layou 0 2,115 #DIV/0! 4,400 Security 65,500 26,765 40.86% 65,025 Appraisal Fees 1,000 0 0.00% 3,000 Depository Contract 62,800 22,976 36.59% 63,600 Maintenance Contracts 270,000 71,035 26.31% 250,270 Plumbing Inspections 22,500 10,495 46.64% 22,500 Engineering Fees 25,000 0 0.00% 50,000			00.070	10.0101	
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Engineering Fees 25,000 0 0.00% 50,000					
Contractual/Contract Labor 255,600 38,182 14.94% 256,730	Engineering Fees			0.00%	
	Contractual/Contract Labor	255,600	38,182	14.94%	256,730

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Operating Summary

		FY2009	% of	Fiscal
Account		7 months	Annual	Year 2010
	<u>Revised</u>	58.33%	<u>Budget</u>	Total
Total Contractual	962,400	307,300	31.93%	952,525
Minor Equipment	27,420	9,971	36.36%	27,900
General Office Supplies	27,400	9,793	35.74%	24,400
Materials & Supplies	126,600	42,928	33.91%	159,050
Chemicals	140,000	78,228	55.88%	248,000
Lab Supplies	12,500	3,722	29.78%	12,500
Uniforms	14,162	5,294	37.38%	13,688
Fuel / Oil	35,100	7,844	22.35%	28,960
Furniture	4,850	3,044	62.77%	16,750
Major Equipment	22,000	11,569	52.58%	32,000
Computer Supplies	16,450	195	1.19%	12,500
Software	82,500	3,247	3.94%	42,800
	2,300	488	21.22%	
Copier/Laser Printer Supplies		2,445		4,700
Business Meals	8,000	,	30.56%	4,550
Fitness	118,000	40,181	34.05%	88,797
Programs Water Durchasse	56,500	18,349	32.48%	97,434
Water Purchases	463,888	86,434	18.63%	499,699
Water Meters	136,400	1,604	1.18%	100,000
Building Materials	2,000	494	24.68%	3,500
Pipes and Components	21,000	3,456	16.46%	18,000
New Installs	8,500	0	0.00%	0
Training Materials	6,000	235	3.92%	3,400
T-Shirts/Pins/Etc.	2,650	78	2.93%	600
Total Supplies	1,334,220	329,597	24.70%	1,439,228
Rent Expense	0	0	#DIV/0!	250
Building Maintenance	13,000	4,742	36.48%	21,250
District Vehicle Expense	19,100	903	4.73%	13,000
Equipment Rent Expense	29,800	7,215	24.21%	39,180
Postage Expense	34,455	12,603	36.58%	36,084
Express Mail/Parcel	1,200	12,000	15.85%	900
Shipping	200	359	179.46%	1,000
RR Refuse Garbage Service	842,400	333,442	39.58%	852,000
Telephone Expense	31,300	17,834	56.98%	44,000
Pager / Cell Phone	34,060	8,096	23.77%	44,000 15,400
Utility Bill Expenses	19,740	9,891	50.11%	23,644
Fees/Dues/Subscription Expense	35,700	8,141	22.80%	23,044
	15,000	5,350	35.67%	
TCEQ Regulatory Fees WW Capacity Charges	1,250,164	523,755	41.89%	15,000
Professional Development Fees	12,025	2,844		1,334,101
•		73,048	23.65%	16,050
Repair/Mtc/Warranty Expense	702,275		10.40%	161,090
Printing Expense	31,300 3,700	9,202	29.40%	21,050
Advertising	,	158	4.26%	775
Recruiting Expense	11,600	3,034	26.16%	4,150
Program Meals	9,450	4,355	46.09%	2,500
Utilities Expense	468,300	203,852	43.53%	533,100
Contingency	349,325	36,853	10.55%	390,200
Professional Liability Insurance	66,600	34,413	51.67%	67,832
Streetlights	91,500	28,682	31.35%	82,000
Community Activities	23,700	11,852	50.01%	24,500
TWDB Bonds Principal	60,000	0	0.00%	65,000
TWDB Bonds Interest	39,970	19,985	50.00%	37,270
Total Other Expenses	4,195,864	1,360,800	32.43%	3,829,161
Total Expenses	10,208,703	3,372,324	33.03%	9,390,214
	.0,200,700	3,012,024	00.0070	5,000,214
Transfer From -	2,031,841	0	0.00%	1,735,261
Transfer To	116,792	132,943	113.83%	1,280,094
		001105		10
Revenue in Excess of Expenses	1	934,165	87135547.39%	(0)

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.

	FY2010 Budget Funding Administrative Cost Centers									
Non-Tax Revenue	Executive <u>Cost Center</u> 0	Administrative Cost Center 296,560	Customer Service <u>Cost Center</u> 0	<u>Total</u> 296,560						
Expenses	754,097	1,146,379	188,664	2,089,140						
Net	(754,097)	(849,819)	(188,664)	(1,792,580)						
Transfer of 10% R	levenue from o	ther Cost Centers		656,951						
Transfer from Reserves 305,000										
Net Surplus / (Deficit) (830,629)										
Required OM Tax	Rate			0.075						

Executive Cost Center

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

Changes reflected in the FY2010 budget include the following;

- Funding for the District elections
- The contingency is being funded at \$85,200 plus an additional \$305,000 for FY2009 projects carried forward to FY2010.
- \$15,000 is included in Community Activities for the BBQ cook-off.
- Staff is requesting a 3% pool for pay increases. This equates to \$56,000.
- Employee contributions to the TCDRS plan are budgeted to increase from 5% to 6% and the District contribution increased from 10% to 12%. 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. The estimated cost of the increase to the District would be \$21,000.
- Also related to the 2007 Wage and Compensation study is the reduction in the District's contributions to employee health coverage. In FY2009, the District reduced contributions for family and dependant coverage. The goal is to eliminate dependant coverage by the District by FY2012.
- Overall benefits, as a percentage of total payroll are budgeted to decrease by 1% in FY2010.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Executive

			EV2000							
		FY2009	FY2009 7 months	% of					Fiscal	т
Object		Budget	58.33%	Annual		PROP	OSED		Year 2010	
<u>Code</u>	Account	Revised	Actual	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	
4402	Donations	0	750	#DIV/0!					<u>0</u>	
	TOTAL REVENUE	0	750	#DIV/0!	0	0	0	0	0	
5010	Salary	36,000	13,300	36.94%	9,000	9,000	9,000	9,000	36,000	
	Total Payroll	36,000	13,300	36.94%	9,000	9,000	9,000	9,000	36,000	
	_			-						
5020	FICA / Medicare	3,060	1,007	32.91%	765	765	765	765	3,060	
5040 5050	Workers Compensation	0	623 23	#DIV/0! #DIV/0!					0	
5050	Unemployment Insurance Total Benefits	3,060	1,653	#DIV/0! 54.02%	765	765	765	765	3,060	
		-,	.,						-,	
5201	Airfare	1,600	0	0.00%	250		250		500	
5202	Lodging	6,376	183	2.87%	1,550		1,550		3,100	
5204 5205	Cab Fare / local transportation Parking	192 152	0	0.00% 0.00%	25 55		25 55		50 110	
5205 5206	Travel Meals	1,500	0	0.00%	400		400		800	
5207	Mileage	600	121	20.17%	220		220		440	
	Total Travel	10,420	304	2.92%	2,500	0	2,500	0	5,000	
5900	Capital Equipment	0	0	#DIV/0!					0	
6010	Contractual-Legal	140,000	88,582	63.27%	36,250	36,250	36,250	36,250	145,000	
6011	Contractual Legal - Open Records	10,000	990	9.90%	2,500	2,500	2,500	2,500	10,000	
6025	Contractual/Auditing	43,000	41,075	95.52%		35,000		3,000	38,000	Financial and Arbitrage Audit
6040	Contractual/Network maint/dev.	4,000	0	0.00%		500			500	
6055	Security	65,500	38,142	58.23%	16,250	16,250	16,250	16,250		Maintain FY2009 budget
6080	Contractual/Contract Labor Total Contractual	23,200 285,700	10,000 178,789	43.10% 62.58%	5,000 60,000	5,000 95,500	8,000 63,000	5,000 63,000	<u>23,000</u> 281,500	Investment Advisor & elections
		200,100	170,700	02.0070	00,000	00,000	00,000	00,000	201,000	
6110	General Office Supplies	6,200	409	6.60%	375	375	375	375	1,500	\$500 Board photos
6115	Materials & Supplies	1,000	687	68.70%	250	250	250	250	1,000	
6130	Furniture	1,200	0	0.00%	1 750	250	250	250	0	\$200 per Director
6150 6180	Business Meals T-Shirts/Pins/Etc.	3,800 1,000	1,808 0	47.58% 0.00%	1,750	250	250	250	2,500	\$200 per Director + \$1500 for Joint Comm -Board m
0100	Total Supplies	13,200	2,904	22.00%	2,375	875	875	875	5,000	
				_						
6222	Express Mail/Parcel	200	39	19.26%	25	25	25	25	100	
6310	Fees/Dues/Subscription Expense Professional Development Fees	600	0	0.00% 19.56%	975	500	500	500	975	
6314 6322	Printing Expense	2,500 200	489 0	0.00%	500	500	500	500 50	2,000 100	
6405	Longevity Pay	200	0	#DIV/0!	5,410		00	00	5,410	
	Contingency	349,325	42,749	12.24%	96,300	96,300	96,300	101,300		1% of Operating Budget plus \$305
6416	Professional Liability Insurance	1,000	100	10.00%	63	63	63	63	252	From Reserves
6450	Community Activities	23,700	23,240	98.06%	5,000	1,500	16,500	1,500		Includes \$15,000 Cook-Off,
6461 6468	Fiscal Agent Fees Principal - 2004 Bond	0	0	#DIV/0! #DIV/0!					0	\$5,000 Hairy Man \$1500 Egg Hunt
6469	Prinicipal - 2004 Bond	0	0	#DIV/0!					0	\$1500 Egg Hunt \$1500 4th of July
2.00	Total Other Expenses	377,525	66,617	17.65%	108,273	98,388	113,438	103,438	423,537	\$1500 Scout Projects
	Total Expenses	725,905	263,567	36.31%	182,913	204,528	189,578	177,078	754,097	
	Transfer From -	737,000	0	0.00%				305,000	305.000	Includes funding for **
	Transfer To	0	0	#DIV/0!				,	000,000	
						/				
	Revenue in Excess of Expenses	11,095	(262,817)	-2368.79%	(182,913)	(204,528)	(189,578)	127,922	(449,097)	1

** Disc Golf Lot, Parks Audit, Phase II Signs, Server Replacement Water Facility Upgrades, 901 Refurbishing Maintenance Yeard, Wet Well Lid Replacement

Water Facility Security, Dam Repairs

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 <u>District</u> Operation and Maintenance (OM) property tax for FY2009 was \$.17 per \$100 of Assessed value (AV). The District's certified AV remained constant due to the housing slowdown. Based on the FY2010 AV, each \$.01 of tax rate generates \$112,528 in revenue. For the average homeowner in the District, each \$.01 amounts to \$20.15 in taxes based on an average 2010 AV of \$201,545.

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 FY2010, staff request budgets for <u>Administrative</u> cost centers that requires a \$7.5 cent OM tax rate.

Significant changes reflected in the FY2010 Budget include the following;

- Staff are recommending increasing the Operation and Maintenance Tax rate to \$.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% slightly higher than what the District is currently earning.
- Rental income has been increased pending a new cell tower lease.
- Funding of a Public Works certification pay program of \$10,000.
- Funding of \$16,000 for the staff computer replacement program.
- Addition of fire-proof filing cabinets at the District office at 901 Great Oaks for record maintenance.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Administrative

		E) (00000	FY2009						-	1
Ohiaat		FY2009	7 months	% of					Fiscal	
Object Code	Account	Budget Revised	58.33% Actual	Annual Budget	Quarter 1	PROPO Quarter 2		Quarter 4	Year 2010 Total	
4101	Property Tax Income	1,857,578	1,944,290	104.67%	1,291,157	804,327	10,583	10,581		Based on \$1,125,279,771 @ 99% & \$.19
4102	Delinguent Property Tax Income	9,288	7,180	77.30%	1,058	1,058	3,175	5,292	10,583	Based .5% collection
4103	Defined Area Tax	0	36,130	#DIV/0!		,	,	,	0	Increase OM Tax by \$.02
4110	Plan Review Income	3,000	5,100	170.00%		2,300			2,300	
4112	Inspection Fees	22,500	18,595	82.64%	6,750	6,750	6,750	6,750	27,000	Based on 90 new LUEs in FY2009
4220	New Connection Fees	5,400	6,730	124.63%	1,350	1,350	1,350	1,350	5,400	Based on 90 new LUEs in FY2009
4401	Service Charges	70,000	24,375	34.82%	12,500	12,500	12,500	12,500	50,000	
4403 4405	Late Charges Interest Income	90,000 270,000	77,714 63,600	86.35% 23.56%	22,500 18,290	22,500 19,590	22,500 20,590	22,500 19,890	90,000 78,360	Based on 1.00% interest rate
4405	Rental Income	44,700	19,282	43.14%	9,375	9,375	12,375	12,375	43,500	Includes new Cell lease
	TOTAL REVENUE	2,372,466	2,204,273		1,362,981	879,751	89,823	91,238	2,423,792	
				_						
5010	Salary	523,360	274,617	52.47%	137,790	137,790	137,790	137,790		Includes increased hours for records
5011	Merit Salary	16,001	0	0.00%	0.050	0.050	0.050	18,933	18,933	Includes 3% Merit Increase & Cert. Pay
5012	Overtime Total Payroll	16,000 555,361	9,222 283,839	57.64% 51.11%	2,650 140,440	2,650 140,440	2,650 140,440	2,650 159,373	<u>10,600</u> 580,693	
	Total Payroli	555,301	203,039	51.11%	140,440	140,440	140,440	159,373	560,695	
5020	FICA / Medicare	51,340	20,010	38.98%	13,131	13,131	13,131	13,131	52,524	
5030	Health	96,620	23,799	24.63%	20,678	20,678	20,678	20,678	82,712	
5031	Vision Insurance	0	739	#DIV/0!					0	
5032	Dental	0	2,396	#DIV/0!					0	
5034	Life	0	466	#DIV/0!					0	
5035	Disability Insurance	0 0	1,374	#DIV/0!			1		0 0	
5040 5050	Workers Compensation Unemployment Insurance	0	7,962 528	#DIV/0! #DIV/0!					0	
5050 5070	Retirement	0	13,929	#DIV/0! #DIV/0!					0	
5570	Total Benefits	147,960	71,203	48.12%	33,809	33,809	33,809	33,809	135,236	
								· · ·		
5201	Airfare	400	228	56.88%	50	50	50	50	200	
5202	Lodging	5,200	978	18.81%	350	350	350	350	1,400	
5204	Cab Fare / local transportation	300	11	3.67%	10	00	10	10	30	
5205	Parking	152 480	69 45	45.39%	20 75	20 75	20 75	10 75	70 300	
5206 5207	Travel Meals Mileage	2,000	45	9.38% 90.30%	500	500	500	500	2,000	
5207	Total Travel	8,532	3,137	36.76%	1,005	995	1,005	995	4,000	Travel for Conferences and Prof Dev
			,		,		,			
5900	Capital Equipment	0	0	#DIV/0!		40,000			40,000	Replacement Servers
0000		0.000	0.070	440.050/	400	400	400	400	4 000	Freelows a Training
6030 6040	Contractual/ Trainers- Instructors Contractual/Network maint/dev.	2,000 10,000	2,373	118.65% 18.90%	400 1,250	400 1,250	400 1,250	400 1,250	1,600 5,000	Employee Trainings
6040 6045	Contractual/Website	10,000	1,890 0	#DIV/0!	4,000	1,250	1,250	1,250		Web Modifications by Qsend
6060	Appraisal Fees	1,000	0	#DIV/0! 0.00%	4,000	750	750	750	3,000	web would allots by Qseria
6065	Depository Contract	26,800	20,318	75.81%	7,500	7,500	7,500	7,500	30,000	
6070	Maintenance Contracts	12,180	5,463	44.85%	905	905	7,905	4,905	14,620	\$1,920 Qsend, \$1,200 website,
6078	Plumbing Inspections	22,500	14,455	64.24%	5,625	5,625	5,625	5,625	22,500	\$7,000 UMS, \$4,000 MIP
6079	Engineering Fees	0	3,936	#DIV/0!					0	
6080	Contractual/Contract Labor	34,000	10,828	31.85%	1,250	16,250	1,250	1,250	20,000	Includes Revised Rate Study
	Total Contractual	108,480	59,263	54.63%	21,680	32,680	24,680	21,680	100,720	
6105	Minor Equipment	2,600	5,233	201.27%	2,670		3,330		6.000	Scanner, Shelving for Records
6110	General Office Supplies	11,000	6,769	61.54%	2,000	2,000	2,000	2,000	8,000	
6115	Materials & Supplies	14,000	3,806	27.19%	1,250	1,250	1,250	1,250	5,000	
6122	Uniforms	0	62	#DIV/0!					0	
6130	Furniture	2,150	250	11.63%	750	14,400			-,	File Cabinets for Records
6140	Computer Supplies	5,000	251	5.02%	1,500	1,500	1,500	1,500	6,000	
6145	Software Copier/Laser Printer Supplies	80,000	4,979	6.22%	4,000	4,000	4,000	4,000	16,000	PC replacement and software upgrades
6148 6150	Business Meals	0 2,500	233 634	#DIV/0! 25.36%	500 125	500 125	500 125	500 125	2,000 500	
6180	T-Shirts/Pins/Etc.	1,250	179	25.36% 14.32%	50	50	50	50	200	
2.00	Total Supplies	118,500	22,396	18.90%	12,845	23,825	12,755	9,425	58,850	
				-						
6216	Equipment Rent Expense	14,000	8,425	60.18%	3,500	3,500	3,500	3,500	14,000	copiers rental
6220	Postage Expense	8,000	4,370	54.63%	2,000	2,000	2,000	2,000	8,000	
6222 6224	Express Mail/Parcel Shipping	1,000 200	171 169	17.10% 84.45%	200 200	200 200	200 200	200 200	800 800	
6224 6300	Telephone Expense	9,000	7,109	84.45% 78.99%	3,200	3,200	3,200	3,200	12,800	
6304	Pager / Cell Phone	3,000	2,161	72.03%	375	375	375	375	1,500	
6310	Fees/Dues/Subscription Expense	4,000	3,139	78.48%	325	325	325	325	1,300	
6314	Professional Development Fees	6,000	3,432	57.20%	500	500	500	500	2,000	
6320	Repair/Mtc/Warranty Expense	21,000	6,948	33.09%	3,500	3,500	3,500	3,500	14,000	
6322	Printing Expense	11,800	2,933	24.86%	1,500	1,500	1,500	1,500	6,000	
6325	Recruiting Expense	6,000	668	11.13%	300	300	300	300	1,200	Stoff holidou porty 4 Down Down
6327 6400	Program Meals Utilities Expense	8,650 12,000	4,698 6,140	54.31% 51.17%	1,750 3,100	250 3,100	250 3,100	250 3,100	2,500 12,400	Staff holiday party, 4 Brown Bags
6400 6416	Professional Liability Insurance	65,600	50,406	76.84%	16,895	16,895	16,895	16,895	67,580	
6430	Streetlights	91,500	39,299	42.95%	20,500	20,500	20,500	20,500	82,000	
	Total Other Expenses	261,750	140,270	53.59%	57,845	56,345	56,345	56,345	226,880	
	Total Expenses	1,200,583	580,108	48.32%	267,624	328,094	269,034	281,627	1,146,379	
		15 000	24.070	220 400/	167 000	122 600	164 554	100 465	644 470	10% of other Beyenve to Admin
	Transfer From - Transfer To	15,000 0	34,273 475,553	228.49% #DIV/0!	157,086	133,668	164,551	189,165	644,470 0	10% of other Revenue to Admin
	Revenue in Excess of Expenses	1,186,883	1 182 885	99 66%	1,252,442	685,325	(14,659)	(1,224)	1,921,884	
	TOTOTIO IN EXCESSION EXPENSES	1,100,000	1,102,000	55.00 /0	1,202,442	000,020	(14,009)	(1,224)	1,921,004	1

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 FY2010 budget does not reflect any new expenditures or staff.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Customer Service

Object		FY2009 Budget	FY2009 7 months 58.33%	% of Annual		PROP	<u>DSED</u>		Fiscal Year 2010]
Code	Account	Revised	Actual	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	
	TOTAL REVENUE	0	0	#DIV/0!	0	0	0	0	0	
5010	Salary	136,752	77,954	57.00%	34,405	34,405	34,405	34,405	137,620	
5010	Merit Salary	3,533	0	0.00%	54,405	37,703	34,403	3,647	3,647	
5012	Overtime	1,400	5,344	381.71%	645	645	645	645	2,580	
	Total Payroll	141,685	83,298	58.79%	35,050	35,050	35,050	38,697	143,847	
5000	FICA / Medicare	45 4 40	6,347	41.92%	3,267	0.007	2.007	2.207	40.007	
5020 5030	Health	15,140 21,736	6,096	41.92% 28.05%	3,267	3,267 5,900	3,267 5,900	3,267 5,900	13,067 23,600	
5030 5031	Vision Insurance	21,730	185	#DIV/0!	5,900	5,900	5,900	5,900	23,000	
5032	Dental	0	525	#DIV/0!					0	
5034	Life	0	118	#DIV/0!					0	
5035	Disability Insurance	0	297	#DIV/0!					0	
5040	Workers Compensation	0	1,732	#DIV/0!					0	
5050	Unemployment Insurance	0	151	#DIV/0!					0	
5070	Retirement	0	4,121	#DIV/0!					0	
	Total Benefits	36,876	19,572	53.08%	9,167	9,167	9,167	9,167	36,667	
5207	Mileage	200	17	8.25%	25	25	25	25	100	
5201	Total Travel	200	17	8.25%	25	25	25	25	100	
		200		0.2070	20	20	20			
5900	Capital Equipment	0	0	#DIV/0!					0	
6030	Contractual/ Trainers- Instructors	6,000	3,300	55.00%	1,000		1,000		2,000	Cust Serv Training, Cash Handling
0030	Total Contractual	6,000	3,300	55.00%	1,000	0	1,000	0	2,000	oust berv maining, basir nandinų
		0,000	0,000	00.0070	1,000	Ŭ	1,000	Ũ	2,000	
6105	Minor Equipment	2,000	1,501	75.05%		500			500	
6110	General Office Supplies	0	267	#DIV/0!	300	300	300	300	1,200	
6115	Materials & Supplies	1,800	0	0.00%	60	60	60	70	250	
6122	Uniforms	100	0	0.00%	25	25	25	25	100	
6130	Furniture	500	0	0.00%	500	000	500		1,000	
6148	Copier/Laser Printer Supplies	800 0	604	75.50%	300	300	300	300	1,200	
6150	Business Meals Total Supplies	5,200	50 2,422	#DIV/0! 46.58%	1,185	1,185	1,185	695	<u>0</u> 4,250	
	Total Supplies	5,200	2,422	40.30%	1,100	1,100	1,100	695	4,250	
6310	Fees/Dues/Subscription Expense	2,000	400	20.00%	100	300	100	100	600	
6322	Printing Expense	300	94	31.40%	250	250	250	250	1,000	
6325	Recruiting Expense	0	88	#DIV/0!	50	50	50	50	<u>200</u>	
	Total Other Expenses	2,300	582	25.31%	400	600	400	400	1,800	
	Total Expenses	192,261	109,191	56.79%	46,827	46,027	46,827	48,984	188,664	
	Transfer From -	0	0	#DIV/0!				-	0	
	Transfer To	0	0	#DIV/0!	0	0	0	0	0	
	Revenue in Excess of Expenses	(192,261)	(109,191)	56.79%	(46,827)	(46,027)	(46,827)	(48,984)	(188,664)	

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.

	FY2010 Budget Funding Maintenance Cost Centers										
Non-Tax Revenue	Parks Maintenance <u>Cost Center</u> 0	Pools Maintenance <u>Cost Center</u> 0	Grounds Cost Center 20,500	Facility Maintenance <u>Cost Center</u> 0	<u>Total</u> 20,500						
Expenses	232,458	279,882	413,914	138,453	1,064,707						
Net	-232,458	(279,882)	(393,414)	(138,453)	(1,044,207)						
Transfer of 10% Re	evenue to Adminis	tration			(2,050)						
Net Surplus / (Deficit) (1,046,257)											
Required OM Tax I			e 1. 41		0.094						

For both Administration and Maintenance funding, the required OM tax rate is \$16.90 cents per \$100 of assessed value.

Parks Maintenance Cost Center

The focus on Parks Maintenance for FY2010 will be the maintenance of existing parks and facilities while the department prepares a long term maintenance and capital improvement plan. During the previous two years there have been significant additions to Parks capital projects including new trails, a new pavilion, and a new disc golf parking lot.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Park Maintenance

			EV2000							
		FY2009	FY2009 7 months	% of					Fiscal	1
Object		Budget	58.33%	Annual		PROP	OSED		Year 2010	
<u>Code</u>	Account	Revised	Actual		Quarter 1			Quarter 4	Total	
0000	TOTAL REVENUE	0	0	#DIV/0!	0	0	0	0	0	
							-			
5010	Salary	68,212	34,741	50.93%	21,630	21,630	21,630	21,630	86,520	
5011	Merit Salary	2,046	0	0.00%				2,163	2,163	
5012	Overtime	4,028	4,999	124.11%	840	840	840	840	<u>3.360</u>	
	Total Payroll	74,286	39,740	53.50%	22,470	22,470	22,470	24,633	92,043	
5020	FICA / Medicare	6,760	3,032	44.85%	2,055	2,055	2,055	2,055	8,219	
5030	Health	20,216	7,402	36.61%	6,800	6,800	6,800	6,800	27,200	
5031	Vision Insurance	0	175	#DIV/0!	0,000	0,000	0,000	0,000	0	
5032	Dental	0	583	#DIV/0!					0	
5034	Life	o	89	#DIV/0!					0	
5035	Disability Insurance	o	234	#DIV/0!					0	
5040	Workers Compensation	o	1,029	#DIV/0!					0	
5050	Unemployment Insurance	0	81	#DIV/0!					0	
5070	Retirement	0	1,998	#DIV/0!					<u>0</u>	
	Total Benefits	26,976	14,623	54.21%	8,855	8,855	8,855	8,855	35,419	
5000	Trevel Merels	0	0	#DIV/0!	75	75	75	75	200	
5206	Travel Meals	0 0	0	#DIV/0! #DIV/0!	-	75			300	
5207	Mileage	0	0	#DIV/0! #DIV/0!	100 175	100 175	100 175	100 175	<u>400</u> 700	
	Total Travel	0	0	#017/0!	175	175	175	175	700	
5900	Capital Equipment	0	0	#DIV/0!					0	
0070			7.440	o 4 - 4 o 4	0 750	0 750	0 750	0.750	11.000	
6070	Maintenance Contracts	11,000	7,118	64.71%	2,750	2,750	2,750	2,750	11,000	
6080	Contractual/Contract Labor	46,000	8,922	19.40%	1,250	1,250	1,250	1,250		Miscellaneous repairs
	Total Contractual	57,000	16,040	28.14%	4,000	4,000	4,000	4,000	16,000	
6105	Minor Equipment	2,000	127	6.35%	750	750	750	750	3,000	
6110	General Office Supplies	600	54	9.00%					0,000	
6115	Materials & Supplies	20,000	24,350	121.75%	10,000	18,000	10,000	10,000	48.000	Granite, Kiddie Cushion, table and BBQ pit re
6120	Chemicals	1,000	0	0.00%	1,250	1,250	1,250	1,250		Pesticides % Weed killer
6122	Uniforms	972	1,253	128.91%	948	,	948	, , , , , , , , , , , , , , , , , , ,	1,896	
6124	Fuel / Oil	5,000	2,134	42.68%	1,250	1,250	1,250	1,250	5,000	
6135	Major Equipment	5,000	0	0.00%	1,750	1,750	1,750	1,750	7,000	
6140	Computer Supplies	400	0	0.00%	100	100	100	100	400	
6180	T-Shirts/Pins/Etc.	400	0	0.00%	100	100	100	100	<u>400</u>	
	Total Supplies	35,372	27,970	79.07%	16,148	23,200	16,148	15,200	70,696	
6213	District Vehicle Expense	4,000	439	10.98%	500	500	500	500	2,000	
6216	Equipment Rent Expense	2,000	1,956	97.80%	750	750	750	750	3,000	
6250	RR Refuse Garbage Service	400	1,930	0.00%	730	130	730	730	3,000	
6300	Telephone Expense	1,000	384	38.40%	100	100	100	100	400	
6304	Pager / Cell Phone	6,240	1,098	17.60%	400	400	400	400	1,600	
6310	Fees/Dues/Subscription Expense	0,210	20	#DIV/0!	100	100	100	100	0	
6314	Professional Development Fees	2,000	111	5.55%	900	900	900	900		Certification of Parks Personnel
6320	Repair/Mtc/Warranty Expense	43,000	16,710	38.86%					0	
6322	Printing Expense	2,000	119	5.95%	500	500	500	500	2,000	Park Signs
6324	Advertising	0	31	#DIV/0!					0	
6400	Utilities Expense	6,000	2,491	41.52%	1,250	1,250	1,250	1,250	5,000	
	Total Other Expenses	66,640	23,359	35.05%	4,400	4,400	4,400	4,400	17,600	
	Total Expenses	260,274	121,732	46.77%	56,048	63,100	56,048	57,263	232,458	
	Transfer From -	o	0	#DIV/0!					0	
	Transfer To	0	0	#DIV/0! #DIV/0!	0	0	0	0	0	10% of Revenue to Admin
		0	0		U	U	0	U	0	
	Revenue in Excess of Expenses	(260,274)	(121,732)	46.77%	(56,048)	(63,100)	(56,048)	(57,263)	(232,458)	

Pools Maintenance Cost Center

Pools maintenance plans several repair and replacement projects for FY2010 including the following;

- The replacement of the Sendero Pool cover, \$25,000.
- Repairs to the Cat Hollow pool skimmer, \$7,500
- Resurfacing of the Cat Hollow pool deck, \$26,000
- Repair to the Cat Hollow restroom roofs, \$6,800

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Pool Maintenance

			FY2009							
		FY2009	7 months	% of					Fiscal	1
Object		Budget	58.33%	Annual		PROP			Year 2010	
<u>Code</u>	Account	Revised	Actual			Quarter 2			Total	
	TOTAL REVENUE	0	0	#DIV/0!	0	0	0	0	0	
5010	Salary	68,212	34,740	50.93%	13,420	13,420	13,420	13,420	53,680	
5010	Merit Salary	2,046	0,740	0.00%	10,420	10,420	10,420	1,342	1,342	
5012	Overtime	4,028	4,999	124.11%	375	375	375	375	1,500	
	Total Payroll	74,286	39,739	53.49%	13,795	13,795	13,795	15,137	56,522	
								. <u></u>		
5020	FICA / Medicare	6,760	3,022	44.70%	1,275	1,275	1,275	1,275	5,100	
5030	Health	20,216	7,403	36.62% #DIV/0!	4,140	4,140	4,140	4,140	16,560	
5031 5032	Vision Insurance	0	175 585	#DIV/0! #DIV/0!					0	
5032 5034	Dental Life	0	585 90	#DIV/0! #DIV/0!					0	
5034 5035	Disability Insurance	0	235	#DIV/0! #DIV/0!					0	
5035 5040	Workers Compensation	0	1,029	#DIV/0!					0	
5050	Unemployment Insurance	ő	81	#DIV/0!					0	
5070	Retirement	ŏ	1,998	#DIV/0!					0	
	Total Benefits	26,976	14,618	54.19%	5,415	5,415	5,415	5,415	21,660	
								<u> </u>		
5206	Travel Meals	0	0	#DIV/0!	50	50	50	50	200	
5207	Mileage	0	0	#DIV/0!	100	100	100	100	<u>400</u>	
	Total Travel	0	0	#DIV/0!	150	150	150	150	600	
5900	Capital Equipment	0	0	#DIV/0!	25,000				25,000	Sendero Pool Cover
5900	Capital Equipment	υ	0	#DIV/0!	25,000			<u> </u>	25,000	Sendero Pool Cover
6030	Contractual/ Trainers- Instructors	1,000	540	54.00%		500			500	CPO Training
6080	Contractual/Contract Labor	4,000	3,752	93.80%	1,000	1,000	1,000	1,000	4,000	
	Total Contractual	5,000	4,292	85.84%	1,000	1,500	1,000	1,000	4,500	
								<u> </u>		
6110	General Office Supplies	400	30	7.50%	100	100	100	100	400	
6115	Materials & Supplies	15,000	6,704	44.69%	3,000	3,000	3,000	3,000	12,000	
6120	Chemicals	25,000	11,081	44.32%	7,500	7,500	7,500	7,500	30,000	Poolsure Contract
6122	Uniforms	1,800	470	26.11%	0		0		0	
6124 6135	Fuel / Oil Major Equipment	0	59 1,278	#DIV/0! #DIV/0!					0	
6156	Major Equipment Pipes and Components	0	1,278	#DIV/0! #DIV/0!					0	
0150	Total Supplies	42,200	20,563	48.73%	10,600	10,600	10,600	10,600	42,400	
		42,200	20,000	40.7070	10,000	10,000	10,000	10,000	42,400	
6212	Building Maintenance	2,000	0	0.00%	250	250	250	250	1,000	
6213	District Vehicle Expense	4,000	0	0.00%	300	300	300	300	1,200	
6216	Equipment Rent Expense	1,000	0	0.00%	100	100	100	100	400	
6300	Telephone Expense	7,400	7,696	104.00%	3,600	3,600	3,600	3,600	14,400	Time Warner cable and phone
6310	Fees/Dues/Subscription Expense	1,000	0	0.00%					0	
6314	Professional Development Fees	0	0	#DIV/0!		40.000	44.000		0	CH Skimmer Repair (\$7.5)
6320	Repair/Mtc/Warranty Expense	90,275 200	77,076	85.38% 0.00%		40,300 100	14,000	100		CH Resurface Deck (\$26K)
6322 6324	Printing Expense Advertising	200	0 61	#DIV/0!	100	100	100	100	400 0	CH Repair restroom roof (\$6.8K) CS Refurbish Restroom (\$2K)
6400	Utilities Expense	70,000	31,114	#D17/0! 44.45%	12,500	20,000	12,500	12,500	57,500	Sendero Repair pump room roof
0400	Total Other Expenses	175,875	115,947	65.93%	16,850	64,650	30,850	16,850	129,200	
			,		,	,	,	,	,	
	Total Expenses	324,337	195,159	60.17%	72,810	96,110	61,810	49,152	279,882	
		-								
	Transfer From -	0	0	#DIV/0!					0	
	Transfer To	0	0	#DIV/0!	0	0	0	0	0	10% of Revenue to Admin
	Revenue in Excess of Expenses	(201 227)	(195,159)	60.17%	(72,810)	(96,110)	(61,810)	(49,152)	(279,882)	
	Nevenue in Excess of Expenses	(324,337)	(195,159)	00.17%	(12,010)	(90,110)	(01,010)	(49,102)	(219,002)	4

Grounds Cost Center

The Grounds Cost Center includes those costs associated with maintaining the trails and landscaping at the Districts parks.

Changes in the FY2010 budget include;

- Repairs to the irrigation system in the medians and other District facilities.
- Development of an inventory and action plan for landscaping of the District's public spaces including the tree replacement along Great Oaks.
- \$35,000 for tree replacement and tree trimming

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Grounds

			EV2000							
		FY2009	FY2009 7 months	% of					Fiscal	1
Object		Budget	58.33%	Annual		PROP	OSED		Year 2010	
Code	Account	Revised	Actual	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	
4402	Donations	0	,	#DIV/0!					0	
4500	Other Income	20,500	0	0.00%			20,500		<u>20,500</u>	
	TOTAL REVENUE	20,500	13,664	66.65%	0	0	20,500	0	20,500	
5010	Salary	75,496	35,415	46.91%	20,575	20,575	20,575	20,575	82,300	
5011	Merit Salary	2,265	0	0.00%			,	2,058	2,058	
5012	Overtime	900	2,143	238.11%	30	30	30	30	<u>120</u>	
	Total Payroll	78,661	37,558	47.75%	20,605	20,605	20,605	22,663	84,478	
5020	FICA / Medicare	7,144	2,886	40.40%	1,929	1,929	1,929	1,929	7,716	
5020 5030	Health	9,528	2,880	40.40%	4.130	4,130	4,130	4,130	16,520	
5031	Vision Insurance	0,020	102	#DIV/0!	4,100	4,100	4,100	4,100	0	
5032	Dental	0	274	#DIV/0!					0	
5034	Life	0	85	#DIV/0!					0	
5035	Disability Insurance	0	223	#DIV/0!					0	
5040	Workers Compensation	0	1,092	#DIV/0!					0	
5050 5070	Unemployment Insurance Retirement	0	86 1,880	#DIV/0! #DIV/0!					0	
3070	Total Benefits	16,672	10,538	#DIV/0! 63.21%	6,059	6,059	6,059	6,059	<u>0</u> 24,236	
		10,012	10,000	00.2170	0,000	0,000	0,000	0,000	21,200	
5202	Lodging	0	0	#DIV/0!	1,000				1,000	Keep Tx Beautiful Conference
5205	Parking	0	0	#DIV/0!	100	0	0	0	100	
5206	Travel Meals	0	0	#DIV/0!	300	05	05	05	300	
5207	Mileage Total Travel	0	0	#DIV/0! #DIV/0!	175 1,575	25 25	25 25	25 25	<u>250</u> 1,650	
		0	0	#DIV/0!	1,575	20	20	20	1,050	
5900	Capital Equipment	0	0	#DIV/0!					0	
6065	Depository Contract	0		#DIV/0!	50.000	50.000	50.000	50.000	0	Mouring Contract
6070 6080	Maintenance Contracts Contractual/Contract Labor	192,000 0	94,310 0	49.12% #DIV/0!	50,000 5,000	50,000 5,000	50,000 5,000	50,000 5,000		Mowing Contract Irrigation repairs
0000	Total Contractual	192,000	94,352	49.14%	55,000	55,000	55,000	55,000	220,000	Ingalion repairs
		,	,		,	,	,	,	,	
6105	Minor Equipment	6,000	440	7.34%	500	500	500	500	2,000	
6110	General Office Supplies	0	0	#DIV/0!	150	150	150	150	600	
6115	Materials & Supplies Chemicals	25,000	21,920	87.68%	31,250	6,250	6,250	6,250		Plant Materials
6120 6122	Uniforms	5,000 648	434 855	8.68% 131.94%	1,250 250	1,250 250	1,250 250	1,250 250	5,000	Includes \$648 reimbursable and \$
6124	Fuel / Oil	2,000	000	0.00%	200	200	200	200	1,000	
6140	Computer Supplies	750	0	0.00%	525	525	525	525	2,100	GPS Equipment
6145	Software	0	0	#DIV/0!	375	375	375	375	1,500	Autocad software
6155	Building Materials	1,000	450	45.03%	250	250	250	250	1,000	
6156	Pipes and Components	5,000		0.00%	750	750	750	750	3,000	
6160	Training Materials Total Supplies	0 45,398	0 24,100	#DIV/0! 53.09%	35,300	10,300	10,300	700	66,900	Instructional program materials
	Total Supplies	40,000	24,100	00.0070	00,000	10,000	10,000	11,000	00,000	
6213	District Vehicle Expense	2,000	89	4.45%	500	500	500	500	2,000	
6216	Equipment Rent Expense	1,000		0.00%	250	250	250	250	1,000	
6220	Postage Expense	0	0	#DIV/0! 40.45%				200	200	Thank you notes to volunteers
6300 6304	Telephone Expense Pager / Cell Phone	2,000 4,560	809 803	40.45%	300	300	300	300	0 1,200	
6310	Fees/Dues/Subscription Expense	2,000	120	6.00%	375	375	375	375		Keep Tx Beautiful fees, etc
6314	Professional Development Fees	_,000	0	#DIV/0!	1,250	750	750	500	3,250	Conf Fees, Continuing Ed
6320	Repair/Mtc/Warranty Expense	5,000	1,817	36.34%	1,250	1,250	1,250	1,250	5,000	, c
6322	Printing Expense	4,000	347	8.68%	500	500	500	500	2,000	
6324	Advertising	1,000		0.00%	200	200	50	50	500	
6327	Program Meals Total Other Expenses	0 21,560	15 4,000	#DIV/0! 18.55%	4,625	4,125	3,975	3,925	<u>0</u> 16,650	
		21,500	4,000	10.0076	4,023	4,123	5,975	3,923	10,050	
	Total Expenses	354,291	170,548	48.14%	123,164	96,114	95,964	98,672	413,914	
	- / -									
	Transfer From - Transfer To	0	0	#DIV/0! #DIV/0!	0	0	2,050	0	0 2.050	10% of Revenue to Admin
		0	0	#UIV/U!	U	0	2,050	U	2,050	
	Revenue in Excess of Expenses	(333,791)	(156,884)	47.00%	(123,164)	(96,114)	(77,514)	(98,672)	(395,464)	
									-	-

Facility Maintenance Cost Center

The budget for Facility Maintenance includes the cost of one maintenance employee and continuing costs of outsourcing housekeeping. The only significant increase in the budget is the cost of re-painting the Community Center at \$15,000.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Facility Maintenance

Object <u>Code</u> 5010 5011 5012	Account TOTAL REVENUE Salary Merit Salary Overtime	FY2009 Budget <u>Revised</u> 0 39,384 1,671 8,200	FY2009 7 months 58.33% Actual 0 12,241 0 403	#DIV/0! 31.08% 0.00% 4.91%	0 9,275 1,500	PROP Quarter 2 0 9,275 1,500	Quarter 3 0 9,275 1,500	0 9,275 928 1,500	Fiscal Year 2010 Total 0 37,100 928 <u>6,000</u>	
	Total Payroll	49,255	12,644	25.67%	10,775	10,775	10,775	11,703	44,028	
5020 5030 5031 5032 5034 5035	FICA / Medicare Health Vision Insurance Dental Life Disability Insurance	5,976 7,652 0 0 0	968 751 25 50 15 39	16.20% 9.81% #DIV/0! #DIV/0! #DIV/0! #DIV/0!	1,015 3,200	1,015 3,200	1,015 3,200	1,015 3,200	4,060 12,800 0 0 0 0	
5040	Workers Compensation	0	909	#DIV/0!					0	
5050 5070	Unemployment Insurance Retirement	0	28 638	#DIV/0! #DIV/0!					0 0	
	Total Benefits	13,628	3,423	25.12%	4,215	4,215	4,215	4,215	16,860	
5207	Mileage	100	0	0.00%					0	
	Total Travel	100	0	0.00%	0	0	0	0	0	
5900	Capital Equipment	0	0	#DIV/0!					0	
0055	0	0			05				05	
6055 6070	Security Maintenance Contracts	0 37,320	0 13,351	#DIV/0! 35.77%	25 3,825	2,075	2,075	2,075	25 10,050	Zamboni, HVAC, Fire Controls, Trane
6080	Contractual/Contract Labor	01,020	1,636	#DIV/0!	6,750	6,750	6,750	6,750	27,000	Housekeeping Contractor, Window a
	Total Contractual	37,320	14,987	40.16%	10,600	8,825	8,825	8,825	37,075	Carpet Cleaning
6105	Minor Equipment	o	0	#DIV/0!				200	200	
6110	General Office Supplies	400	0	0.00%				200	0	
6115	Materials & Supplies	12,000	6,267	52.23%	2,800	1,400	4,300	2,350	10,850	Cleaning checmicals, trash bag, toilet
6122	Uniforms	300	0	0.00%					<u>0</u>	
	Total Supplies	12,700	6,267	49.35%	2,800	1,400	4,300	2,550	11,050	
6212	Building Maintenance	6,000	9,602	160.03%	1,400	13,950	1,450	1,450	18,250	Paint Community Center
6304	Pager / Cell Phone	420	118	28.10%	75	75	75	75	300	,
6305	Utility Bill Expenses	0	0	#DIV/0!					0	
6310	Fees/Dues/Subscription Expense	0	245	#DIV/0!	1 0 0 0	1 0 0 0			0	
6320	Repair/Mtc/Warranty Expense Total Other Expenses	8,000 14,420	7,140 17,105	89.25% 118.62%	1,000 2,475	4,300 18,325	4,500 6.025	1,090 2.615	<u>10,890</u> 29,440	Maintenance Calls; Fox, HSP, Cothrons
	Total Other Expenses	14,420	17,105	110.0270	2,475	10,525	0,025	2,015	23,440	Countries
	Total Expenses	127,423	54,426	42.71%	30,865	43,540	34,140	29,908	138,453	
	Transfer From	~								
	Transfer From - Transfer To	0	0	#DIV/0! #DIV/0!	0	0	0	0	0	10% of Revenue to Admin
		0	0		0	0	0	U	0	
	Revenue in Excess of Expenses	(127,423)	-54,426	42.71%	(30,865)	(43,540)	(34,140)	(29,908)	(138,453)	

Service Departments

The Services departments include utility services (water and wastewater) and solid waste services. The District funding plan for Services is that fee and rate revenue would support all utility costs, the 10% of revenue transfer back to Administration and funding of Recreation services at \$120 per District connection. This funding plan will be implemented over several years so as to not produce a rate shock to customers. Until rates can support these services, the District will continue to transfer Waster Water impact fees to support waste water costs and use Operation and Maintenance tax to fund utility services.

Additionally, a new cost center has been established for the Regulatory Compliance services. This department will be funded by fees charged to all in-District water customers.

	FY2010 Budget Funding Service Cost Centers												
Non-Tax Revenue	Water <u>Cost Center</u> 2,703,984	Water Facility <u>Cost Center</u> 0	Waste Water Cost Center 1,742,142	Compliance Cost Center 105,768	Solid Waste Cost Center 931,392	<u>Total</u> 5,483,286							
Expenses	558,928	1,557,515	1,716,976	86, <mark>1</mark> 40	872,194	4,791,753							
Net	2,145,056	(1,557,515)	25,166	19,628	59, <mark>1</mark> 98	691,533							
Transfer of 10% Rev	enue to Administratio	n				(548,329)							
Transfer of \$120 per	connection to Recrea	ation				(583,431)							
	Water Impact Fee re					202,360							
ه) Net Surplus / (Defici	162,360 from CY reve t)	nue and \$40,000 fro	m reserves)			(237,867)							
Required OM Tax R	ate					0.021							

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 FY2010 budget reflects revenue based on current rates and average peak and off peak consumptions from FY2007 and FY2008.

Changes included in the FY2009 budget include;

- Replacement of up to 500 residential meters in the District that have 1.5 million gallons or more. This is a continuation of the replacement program begun at the end of FY2009.
- The funding of the Recreation programs is reflected as a transfer in this costs center of 4,855 connections at \$120.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Water

			2000							
			2009 onths	% of					Fiscal	1
Ohioot				% or Annual		PROP			Year 2010	
Object	Associat	•	33%		Ouester 1			Outorter 4	Total	
Code 4004	Account		tual	Budget 54.98%			Quarter 3	903,463		Dependion 5 005 Connections @0000
4201	Water Service	2,512,868 1,38 23,850		11.95%	629,843 4,500	407,849 4,500	640,168 4,500		18,000	Based on 5,095 Connections @99%
4211	Water Connection	,	2,850					4,500	,	Based on 90 LUEs at \$200 meter price
4240	Raw Water Sales		9,759	66.86%	24,415	24,415	27,915	27,915	<u>104,660</u>	
	TOTAL REVENUE	2,641,058 1,45	4,268	55.06%	658,758	436,764	672,583	935,878	2,703,984	
5010	Salary	161,780 6	8,173	42.14%	40,070	40,070	40,070	40,070	160,280	
5010	Merit Salary	3,608	0,173	0.00%	40,070	40,070	40,070	40,070	4,247	
5012	Overtime	,	4,457	78.03%	1,367	1,367	1,367	1,367	5,468	
3012	Total Payroll		72,630	42.45%	41,437	41,437	41,437	45,684	169,995	
	rotari ayron	111,100	2,000	12.1070	11,107	11,107	11,107	10,001	100,000	
5020	FICA / Medicare	15,128	5,524	36.52%	3,807	3,807	3,807	3,807	15,227	
5030	Health	48,128 1	1,981	24.89%	9,985	9,985	9,985	9,985	39,940	
5031	Vision Insurance	0	309	#DIV/0!					0	
5032	Dental	0	1,017	#DIV/0!					0	
5034	Life	0	166	#DIV/0!					0	
5035	Disability Insurance	0	429	#DIV/0!					0	
5040	Workers Compensation	0	2,637	#DIV/0!					0	
5050	Unemployment Insurance	0	129	#DIV/0!					0	
5070	Retirement		3,596	#DIV/0!					<u>0</u>	
	Total Benefits	63,256 2	5,788	40.77%	13,792	13,792	13,792	13,792	55,167	
				- -						
5207	Mileage	400	112	28.00%	50	50	50	50	<u>200</u>	1
	Total Travel	400	112	28.00%	50	50	50	50	200	1
5000	Conital Equipment	100,000 1	9,640	19.64%					0	
5900	Capital Equipment	100,000 1	9,040	19.04 /0					0	
6030	Contractual/ Trainers- Instructors	0	140	#DIV/0!					0	
6040	Contractual/Network maint/dev.	3,000	280	9.33%	750	750	750	750	3,000	
6070	Maintenance Contracts	1,500	0	0.00%	500	500	500	500	2,000	
6080	Contractual/Contract Labor		2,658	8.74%	1,500	10,500	10,500	1,500	24,000	
0000	Total Contractual	· · · · ·	3,078	8.82%	2,750	11,750	11,750	2,750	29,000	
		0 1,000	0,010	0.0270	2,	,	,	2,	20,000	
6105	Minor Equipment	4,000	1,750	43.74%	1,000	1,000	1,000	1,000	4,000	
6110	General Office Supplies	600	440	73.33%	150	150	150	150	600	
6115	Materials & Supplies	8,800	2,882	32.75%	1,250	1,250	1,250	1,250	5,000	
6120	Chemicals	1,000	0	0.00%	250	250	250	250	1,000	
6121	Lab Supplies	500	910	182.00%	250		250		500	
6122	Uniforms	1,296	984	75.93%	948		948		1,896	\$810 reimbursable, \$450 Shirts, \$636 for boot
6124	Fuel / Oil	15,000	7,190	47.93%	3,750	3,750	3,750	3,750	15,000	non-street wear
6135	Major Equipment	8,000	0	0.00%	2,000	2,000	2,000	2,000	8,000	
6140	Computer Supplies	400	444	111.00%	200		200		400	
6150	Business Meals	0	183	#DIV/0!					0	
6154	Water Meters	136,400	1,604	1.18%			50,000	50,000		500 meters for replacement program
6156	Pipes and Components	6,000	2,364	39.40%	2,000	2,000	2,000	2,000	8,000	
6160	Training Materials	2,000	0	0.00%	500	500	500	500	<u>2,000</u>	
	Total Supplies	192,496 1	8,750	9.74%	12,298	10,900	62,298	60,900	146,396	
0040	District Makiela Frances	E 000	0.40	10.000/	1 250	1.050	1 250	1 250	5 000	
6213	District Vehicle Expense	5,000	848	16.96%	1,250	1,250	1,250	1,250	5,000	
6216	Equipment Rent Expense	5,000 8,500	655 4,237	13.11% 49.85%	750 2,250	750 2,250	750 2,250	750 2,250	3,000 9,000	
6220	Postage Expense	8,500	-	#DIV/0!	2,250	2,230	2,230	2,250	9,000	
6222 6300	Express Mail/Parcel	3	19 1,825	#D10/0! 101.39%	625	625	625	625	2,500	
	Telephone Expense Pager / Cell Phone		2,986	44.17%	850	850	850	850	2,500	
6304 6305	Utility Bill Expenses		4,090	51.13%	2,000	2,000	2,000	2,000		
6305	Fees/Dues/Subscription Expense				2,000	2,000	2,000	2,000	8,000	
6310 6311	TCEQ Regulatory Fees		1,408 5,717	46.93% 57.17%	2,500	2,500	2,500	2,500	2,000 10,000	
6314	Professional Development Fees	10,000	284	#DIV/0!	2,000	2,300	2,000	2,300	10,000	
6320	Repair/Mtc/Warranty Expense	14,000	2,473	17.66%	2,000	2,000	2,000	2,000	8,000	
6322	Printing Expense	3,000	153	5.10%	750	750	750	750		Signs
6324	Advertising	0	521	#DIV/0!					0	9
6325	Recruiting Expense	2,000	2,315	115.75%	500	500	500	500	2,000	
6327	Program Meals	500	100	20.09%	0	0	0	0	0	
6400	Utilities Expense	800	868	108.50%					0	
6425	Bad Debt Expense	0	5,078	#DIV/0!					0	
6467	TWDB Bonds Principal	60,000	0	0.00%			65,000			TWDB Revenue Bond
6477	TWDB Bonds Interest	· · · · · · · · · · · · · · · · · · ·	9,985	50.00%	18,635		18,635		37,270	TWDB Revenue Bond
	Total Other Expenses	168,330 5	3,563	31.82%	32,610	13,975	97,610	13,975	158,170	1
	Total Expenses	730,482 19	3,561	26.50%	102,937	91,904	226,937	137,151	558,928	
		75 000	0	0.00%					0	1
	Transfer From - Transfer To	75,000 116,792 13	0 2,943		211,526	189,326	212,908	240,069	0 853,829	10% of Revenue to Admin
		10,102 10	_,0 10		2,020	,020	,000	2.0,000	000,020	+ Funding of PARD at \$120 X 4,855
	Revenue in Excess of Expenses	1,868,784 1,12	7,764	60.35%	344,296	155,534	232,738	558,658	1,291,227	Water Connections

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 new rates approved in February 2009 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 FY2010, we have budgeted an additional \$40,000 transfer from the impact fee retained earnings. There are two significant unknown factors related to the costs of the regional waste water plant. The current owner, LCRA, wants to charge the District approximately \$340,000 in FY2010 to fund debt reserves. We have not included that cost in the budget because LCRA is negotiating a sale to Round Rock and other cities. The closing date is set for December 2009. The other unknown factor is the amount of the fees the new owners may charge the District to operate the plant. As of this time, we do not have a proposed budget from the potential new owners. However, based on current costs, we anticipate requesting a rate increase to be implemented in the Spring similar to the last rate increase.

Changes included in the FY2010 budget;

- An increase in the regional waste water contract of \$84,000. This does <u>not</u> include funding of debt reserves.
- Expansion of the preventative maintenance plan for the lift stations.
- Continuation of the sewer monitoring plan.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Waste Water

			FY2009							
		FY2009	7 months	% of					Fiscal	
Object		Budget	58.33%	Annual		PROP	OSED		Year 2010	
Code	Account	Revised	Actual		Quarter 1	Quarter 2		Quarter 4	Total	
4203	WW Service	1,433,400	828,250	57.78%	435,050	435,050	432,645	432,645	1,735,390	Increase rates in April 2010
4213	WW Connections	6,752	2,790	41.32%	1,688	1,688	1,688	1,688	6,752	
	TOTAL REVENUE	1,440,152	831,040	57.71%	436,738	436,738	434,333	434,333	1,742,142	
5010	Salary	161,780	68,173	42.14%	33,660	33,660	33,660	33,660	124 640	
5010 5011	Merit Salary	3,608	00,173	42.14%	33,000	33,000	33,000	3,568	134,640 3,568	
5012	Overtime	5,712	4,457	78.03%	1,045	1,045	1,045	1,045	4,180	
0012	Total Payroll	171,100	72,630	42.45%	34,705	34,705	34,705	38,273	142,388	
						,	,	· .		
5020	FICA / Medicare	15,128	5,522	36.50%	3,198	3,198	3,198	3,198	12,791	
5030	Health	48,128	11,980	24.89%	8,075	8,075	8,075	8,075	32,300	
5031 5032	Vision Insurance Dental	0	308 1,015	#DIV/0! #DIV/0!					0	
5032 5034	Life	0	1,013	#DIV/0!					0	
5035	Disability Insurance	ő	428	#DIV/0!					0	
5040	Workers Compensation	0	2,318	#DIV/0!					0	
5050	Unemployment Insurance	0	129	#DIV/0!					0	
5070	Retirement	0	3,596	#DIV/0!					<u>0</u>	
	Total Benefits	63,256	25,461	40.25%	11,273	11,273	11,273	11,273	45,091	
5207	Mileage	400	0	0.00%	50	50	50	50	200	
0201	Total Travel	400	0	0.00%	50	50	50	50	200	
5900	Capital Equipment	89,000	30,740	34.54%					0	
6070	Maintenance Contracts	10,000	0	0.00%	2,500	2,500	2,500	2,500	10.000	Generator Maintenance
6079	Engineering Fees	10,000	0	#DIV/0!	10,000	10,000	10,000	10,000	· ·	Sewer Monitoring
6080	Contractual/Contract Labor	40,000	10,926	27.32%	4,000	4,000	4,000	4,000		Lift Station Cleaning
	Total Contractual	50,000	10,926	21.85%	16,500	16,500	16,500	16,500	66,000	3
6105	Minor Equipment	3,600	739	20.53%	900	900	900	900	3,600	
6110	General Office Supplies	600	166	27.67%	150	150	150	150	600	
6115 6120	Materials & Supplies Chemicals	11,000 8,000	3,014 0	27.40% 0.00%	2,750 3,000	2,750 3,000	2,750 3,000	2,750 3,000	11,000	Degreeser for Lift Stations
6120	Lab Supplies	4,000	123	3.08%	1,000	1,000	1,000	1,000	4,000	Degreaser for Lift Stations
6122	Uniforms	1,296	486	37.50%	948	1,000	948	1,000		\$810 reimbursable, \$450 Shirts, \$63
6124	Fuel / Oil	5,000	760	15.20%	625	625	625	625	2,500	non-street wear
6135	Major Equipment	6,000	7,296	121.60%	2,500	2,500	2,500	2,500	10,000	for rehab of pumps and motors
6140	Computer Supplies	400	0	0.00%	100	100	100	100	400	
6156	Pipes and Components	5,000	967	19.33%	1,000	1,000	1,000	1,000	4,000	Pipe and Repair Materials
6160	Training Materials	2,000	12 551	0.00%	10.070	12.025	10.070	12.025	<u>0</u>	
	Total Supplies	46,896	13,551	28.90%	12,973	12,025	12,973	12,025	49,996	
6212	Building Maintenance	1,000	0	0.00%					0	
6213	District Vehicle Expense	0	1,100	#DIV/0!					0	
6216	Equipment Rent Expense	3,000	0	0.00%	500	500	500	500	2,000	
6220	Postage Expense Telephone Expense	8,500	4,221	49.66%	2,250	2,250	2,250	2,250	9,000	
6300 6304	Pager / Cell Phone	500 2,000	809 322	161.80% 16.10%	250 200	250 200	250 200	250 200	1,000 800	
6305	Utility Bill Expenses	8,000	4,090	51.13%	2,000	2,000	2,000	2,000	8,000	
6310	Fees/Dues/Subscription Expense	2,000	0	0.00%	200	200	200	200	800	
6312	WW Capacity Charges	1,250,164	654,028	52.32%	333,525	333,525	333,525	333,525	1,334,101	Does not include Debt Service Rese
6314	Professional Development Fees	0	321	#DIV/0!	400	400	400	400	1,600	
6320	Repair/Mtc/Warranty Expense	18,000	13,408	74.49%	4,000	4,000	4,000	4,000	16,000	
6325	Recruiting Expense	2,000	145	7.25%	10.000	40.000	10.000	10.000	0	
6400	Utilities Expense Total Other Expenses	45,000 1,340,164	13,776 692,220	30.61% 51.65%	10,000 353,325	10,000 353,325	10,000 353,325	10,000 353,325	<u>40,000</u> 1,413,301	
		.,,		2	220,020	220,020	220,020	,0_0	.,,	
	Total Expenses	1,760,816	845,528	48.02%	428,826	427,878	428,826	431,446	1,716,976	
	Transfer From -	511,841	0	0.00%				202,360	202 360	From Capital WW Impact Fees
	Transfer To	0	0	#DIV/0!	43,674	43,674	43,433	43,433		10% of Revenue to Admin
		۵L			,	,	,		,	
	Revenue in Excess of Expenses	191,177	-14,488	-7.58%	(35,762)	(34,814)	(37,926)	161,814	53,312	

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.

For FY2010, the primary projects will be;

- Engineering for the intake facility repairs will be completed.
- Completion of the bulk chemical containment, \$65,000.
- Painting of the piping and floors at the facility, spread over several years at a cost of \$10,800 per year.
- Increase in the electrical cost of \$105,000 based on current costs.
- Increase of \$100,000 in chemicals based on current costs.
- Completion of the pilot study for the WTF expansion (regulatory).
- A 7.8% increase in the cost of raw water from BRA

The District has submitted a claim to our insurance carrier for the intake structure damage. The insurance proceeds will be deposited into a reserve account for future repairs.

There are several cost issues the District will have to address related to water supplies during FY2010. We expect to have the engineering report on the intake repair costs in 6 to 9 months. Staff are also reviewing costs to rehab the water well sites. The BRA is seeking feedback on funding the expansion of the water lines. For these expenses staff are reviewing several funding options including issuing debt.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Water Facility

			FY2009							
		FY2009	7 months	% of					Fiscal	
Object		Budget	58.33%	Annual		PROP			Year 2010	
<u>Code</u>	Account	Revised	Actual		Quarter 1				Total	
	TOTAL REVENUE	0	0	#DIV/0!	0	0	0	0	0	
5010	Salary	150.364	78,665	52.32%	42,450	42,450	42,450	42,450	169,800	
5010	Merit Salary	4,400	78,005	0.00%	42,430	42,430	42,430	42,450	4,245	
5012	Overtime	7,016	8,424	120.07%	1,320	1,320	1,320	1,320	<u>5,280</u>	
00.2	Total Payroll	161,780	87089	53.83%	43,770	43,770	43,770	48,015	179,325	
					,	,	,	,	,	
5020	FICA / Medicare	14,714	6,663	45.28%	4,033	4,033	4,033	4,033	16,131	
5030	Health	33,256	10,576	31.80%	9,915	9,915	9,915	9,915	39,660	
5031	Vision Insurance	0	326	#DIV/0!					0	
5032	Dental	0	1,113	#DIV/0!					0	
5034		0	179	#DIV/0!					0	
5035	Disability Insurance	0	476	#DIV/0!					0	
5040	Workers Compensation	0	2,217	#DIV/0!					0	
5050 5070	Unemployment Insurance Retirement	0	182 4,381	#DIV/0! #DIV/0!					0 <u>0</u>	
5070	Total Benefits	47,970	26,113	#DIV/0! 54.44%	13,948	13,948	13,948	13,948	<u>0</u> 55,791	
	Total Delients	41,010	20,110	04.4170	10,010	10,010	10,010	10,040	00,101	
5202	Lodging	500	341	68.16%		250		250	500	
5206	Travel Meals	200	108	53.87%	60	65	60	65	250	
5207	Mileage	400	296	74.00%	150	150	150	150	<u>600</u>	
	Total Travel	1,100	745	67.68%	210	465	210	465	1,350	
5900	Capital Equipment	614,000	321,935	52.43%		40,000			40,000	Replace Existing Day Tanks
		[744		
6030	Contractual/ Trainers- Instructors	1,000	0	0.00%		500		500	1,000	
6040	Contractual/Network maint/dev.	8,000	7,039	87.99%	3,600	3,600	3,600	3,600	14,400	12 hrs month for SCADA
6070	Maintenance Contracts	0	425	#DIV/0!		10.000			0	
6079	Engineering Fees	25,000	15,815	63.26%	25.000	10,000	10.000	2.000		Engineering for Bulk Storage
6080	Contractual/Contract Labor	75,000	0	0.00%	95,000	2,000	12,800	2,000	<u>111,800</u>	Paint Floor & Piping at WTF (\$10,800- 20%)
	Total Contractual	109,000	23,279	21.36%	98,600	16,100	16,400	6,100	137,200	pilot study and intake engineering
6105	Minor Equipment	2,500	1,010	40.40%	1,750		1,750		3,500	
6110	General Office Supplies	2,500	155	22.14%	250	250	250	250	1,000	
6115	Materials & Supplies	8,000	503	6.29%	750	750	750	750	3,000	
6120	Chemicals	100,000	94,693	94.69%	45,000	50,000	50,000	50,000	195,000	
6121	Lab Supplies	8,000	2,811	35.14%	2,000	2,000	2,000	2,000	8,000	
6122	Uniforms	1,300	1,359	104.54%	600	600	600	600	2,400	
6124	Fuel / Oil	7,600	725	9.54%	750	750	750	750	3,000	
6130	Furniture	1,000	0	0.00%	150	150	150	150	600	
6135	Major Equipment	0	0	#DIV/0!	1,000	1,000	1,000	1,000		metering equipment
6140	Computer Supplies	8,500	374	4.40%	750	750	750	750	3,000	
6145	Software	2,500	0	0.00%	20,000	2,500		2,500		SCADA Upgrade
6148	Copier/Laser Printer Supplies	1,500	614	40.93%	375	375	375	375	1,500	
6150	Business Meals	500	0	0.00%	100	750	100	100	1,050	
6153	Water Purchases	463,888	129,382	27.89%	56,597	60,784	69,159	313,159		305,580 wilco pipeline,
6155	Building Materials	1,000	464	46.40%	1,250	750	1,250	750	2,500	\$244,000 raw water charge,
6156	Pipes and Components	5,000	728	14.56%	750	750	750	750	<u>3.000</u>	
	Total Supplies	611,988	232,818	38.04%	132,072	121,409	129,634	373,134	756,249	
6212	Building Maintenance	4,000	106	2.65%	500	500	500	500	2,000	
6212	District Vehicle Expense	2,500	(181)	-7.23%	625	625	625	625	2,000	
6216	Equipment Rent Expense	2,000	472	23.60%	300	300	300	300	1,200	
6300	Telephone Expense	2,000	2,013	100.65%	625	625	625	625	2,500	
6304	Pager / Cell Phone	6,800	2,735	40.22%	850	850	850	850	3,400	
6310	Fees/Dues/Subscription Expense	1,300	301	23.15%	125	125	125	125	500	
6311	TCEQ Regulatory Fees	5,000	1,597	31.94%	1,250	1,250	1,250	1,250	5,000	
6314	Professional Development Fees	0	0	#DIV/0!				500	500	
6320	Repair/Mtc/Warranty Expense	495,000	52,390	10.58%	12,500	12,500	12,500	12,500	50,000	sludge removal
6327	Program Meals	0	0	#DIV/0!	_		_		0	
6400	Utilities Expense	214,500	180,964	84.37%	90,000	70,000	70,000	90,000	<u>320,000</u>	
	Total Other Expenses	733,100	240,397	32.79%	106,775	86,775	86,775	107,275	387,600	
		0 070 039	032 376	40.01%	205 374	202 467	200 727	E 40 027	4 557 515	
	Total Expenses	2,278,938	932,376	40.91%	395,374	322,467	290,737	548,937	1,557,515	
	Transfer From -	693,000	12,593	1.82%					0	
	Transfer To	000,000	0	#DIV/0!	0	0	0	0	0	10% of Revenue to Admin
		-			-	-	-	-	-	
	Revenue in Excess of Expenses	(1,585,938)	(919,783)	58.00%	(395,374)	(322,467)	(290,737)	(548,937)	(1,557,515)	

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 funding plan which transfers 10% of revenue to Administration. This plan was adopted after the rates were approved and therefore there is a slight deficit in the Solid Waste cost center.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Solid Waste

			FY2009							
		FY2009	7 months	% of					Fiend	1
Ohiast			58.33%			PROP			Fiscal Year 2010	
Object	Associat	Budget		Annual	Outorter 1			Overter 1		
Code	Account	Revised	Actual				Quarter 3		Total	
4230	Garbage Services	928,700	531,644	57.25%		232,848	232,848	232,848		Average Customer bill of \$16.50 @
	TOTAL REVENUE	928,700	531,644	57.25%	232,848	232,848	232,848	232,848	931,392	
5010	Salary	3,600	4,079	113.31%	940	940	940	940	3,760	
5011	Merit Salary	108	0	0.00%	0.10	0.10	0.10	94	94	
5012	Overtime	0	391	#DIV/0!				01	0	
0012	Total Payroll	3,708	4,470	120.55%	940	940	940	1,034	3,854	
		0,100	., o	.20.0070	0.0	0.0	0.0	.,	0,001	
5020	FICA / Medicare	360	343	95.28%	88	88	88	88	352	
5030	Health	660	462	70.00%	175	175	175	175	700	
5031	Vision Insurance	0	13	#DIV/0!					0	
5032	Dental	0	30	#DIV/0!					0	
5034	Life	0	10	#DIV/0!					0	
5035	Disability Insurance	o	26	#DIV/0!					0	
5040	Workers Compensation	o	51	#DIV/0!					0	
5050	Unemployment Insurance	o	8	#DIV/0!					0	
5070	Retirement	o	209	#DIV/0!					0	
	Total Benefits	1,020	1,152	112.94%	263	263	263	263	1,052	
									,	
	Total Travel	0	0	#DIV/0!	0	0	0	0	0	
5900	Capital Equipment	0	0	#DIV/0!					0	
							-	-		
	Total Contractual	0	0	#DIV/0!	0	0	0	0	0	
	Total Supplies	0	0	#DIV/0!	0	0	0	0	0	
	Total Supplies	U	0		0	U	0	0	0	
6220	Postage Expense	4,255	2,111	49.61%	1,911	1,911	1,911	1,911	7,644	
6250	Solid Waste Service	842,000	475,612	56.49%	213,000	213,000	213,000	213,000	852,000	
6305	Utility Bill Expenses	3,740	5,151	137.73%	1,911	1,911	1,911	1,911	7,644	
	Total Other Expenses	849,995	482,874	56.81%	216,822	216,822	216,822	216,822	867,288	
		,	- ,-		- / -	- / -	- , -	-,-	,	
	Total Expenses	854,723	488,496	57.15%	218,025	218,025	218,025	218,119	872,194	
	Transfer From -	0	0	#DIV/0!					0	
	Transfer To	0	0	#DIV/0!	23,285	23,285	23,285	23,285	93,139	10% of revenue to Admin
	Revenue in Excess of Expenses	73,977	43,148	58.33%	(8,462)	(8,462)	(8,462)	(8,556)	(33,941)	

Regulatory Compliance Services Cost Center

This new cost center supports regulatory compliance issues related to storm water and conservation. The cost center is funded with fees charged to all In-District water customers.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Regulatory Compliance

Object <u>Code</u> 4301	Account Regulatory Compliance Income	FY2009 Budget <u>Revised</u> 0	FY2009 7 months 58.33% Actual 0	% of Annual <u>Budget</u> #DIV/0!	26,442	26,442	Quarter 3 26,442	Quarter 4 26,442		\$1.50 per LUE per mon
	TOTAL REVENUE	0	750	#DIV/0!	26,442	26,442	26,442	26,442	105,768	
5010 5011 5012	Salary Merit Salary Overtime	0 0	0 0 0	#DIV/0! #DIV/0! #DIV/0!	11,500 500	11,500 500	11,500 500	11,500 500	<u>46,000</u> 0 2,000	
	Total Payroll	0	0	#DIV/0!	12,000	12,000	12,000	12,000	48,000	
5020 5030	FICA / Medicare Health	0 0	0	#DIV/0! #DIV/0!	1,140 2,160	1,140 2,160	1,140 2,160	1,140 2,160	4,560 8,640	
	Total Benefits	0	0	#DIV/0!	3,300	3,300	3,300	3,300	13,200	
5207	Mileage Total Travel	0 0	0 0	#DIV/0! #DIV/0!	100 100	100 100	100 100	100 100	<u>400</u> 400	
5900	Capital Equipment	0	0	#DIV/0!	17,000				17,000	New Vehicle
	Total Contractual	0	0	#DIV/0!	0	0	0	0	0	
6105 6110	Minor Equipment General Office Supplies	0	0	#DIV/0! #DIV/0!	300	300	300	300	1,200 0	
6115	Materials & Supplies	0	0	#DIV/0!	25		25		50	
6120	Chemicals	0	0	#DIV/0!					0	
6121	Lab Supplies	0	0	#DIV/0!					0	
6122 6124	Uniforms Fuel / Oil	0	0	#DIV/0! #DIV/0!	600	600	600	600	0 2,400	
6130	Furniture	0	0	#DIV/0!	000	000	000	000	2,400	
6135	Major Equipment	0	0	#DIV/0!	1,500					New PC
6140	Computer Supplies	0	0	#DIV/0!	50	50	50	50	200	
6145 6160	Software Training Materials	0	0	#DIV/0! #DIV/0!	300 50	50	50	50	300 200	
6180	T-Shirts/Pins/Etc.	0	0	#DIV/0!		50	50		<u>200</u>	
	Total Supplies	0	0	#DIV/0!	2,825	1,000	1,025	1,000	5,850	
6220	Postage Expense	o	0	#DIV/0!	10	10	10	10	40	
6304	Pager / Cell Phone	0	0	#DIV/0!	300	300	300	300	1,200	
6305	Utility Bill Expenses	0	0	#DIV/0!					0	
6310	Fees/Dues/Subscription Expense	0	0	#DIV/0! #DIV/0!	250 50	50	50	50	250 200	
6322	Printing Expense Total Other Expenses	0	0	#DIV/0! #DIV/0!	610	360	360	360	1,690	
			-						.,	
	Total Expenses	0	0	#DIV/0!	35,835	16,760	16,785	16,760	86,140	
	Transfer From - Transfer To	737,000 0	0	0.00% #DIV/0!	2,644	2,644	2,644	0 2,644	0 10,577	Transfer 10% Rev to A
	Revenue in Excess of Expenses	737,000	750	0.10%	(12,037)	7,038	7,013	7,038	9,051	

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 nearly 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 4,855 District water connections. Other than the Builders Park Fee, there is no other funding source for Recreation capital improvement or capital replacement costs.

The staff continues to improve how they budget programs and track the actual revenue and expenses. Although the Community Center revenue budget is less, this is due to tracking more of the program revenue in the Parks and Pools. Overall, revenue projections have increased.

FY2010 Budget Funding Parks and Recreation Cost Centers											
Non-Tax Revenue	Parks Programs <u>Cost Center</u> 46,955	Pool Programs <u>Cost Center</u> 227,214	Community Center <u>Cost Center</u> 666,748	Builders Park <u>Fee</u> 66,553	<u>Total</u> 1,007,470						
Expenses	117,420	310,733	1,002,103	14,360	1,444,616						
Net	-70,465	-83,519	-335,355	52,193	-437,146						
Transfer to Park Fe	e Capital Reserv	e			-52,193						
Transfer of 10% Rev	venue to Adminis	stration			-94,092						
Net Surplus / (Defic	it)				-583,431						
Funding of \$120 per	r connection fron	n Utility Services			583,431						
Shortfall					0						

Community Center Cost Center

The Community Center budget for FY2010 includes only the following non recurring operational costs;

- Replacement of 1/6 of the fitness room cardio equipment, \$13,750.
- Addition of a kiosk to the lobby, \$1,500.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Community Center

					51/0000							
				FY2009	FY2009 7 months	% of					Fiscal	1
Object			Y 2009 Budge	Budget	58.33%	Annual			POSED		Year 2010	
Code	Account		Adjustments	Revised	Actual				Quarter 3 0		Total	
4401 4402	Service Charges Donations	600 0		600 0	350 50	58.33% #DIV/0!	250	250	250	250	1,000 0	
4500	Other Income	720		720	1,371	190.42%	150	150	150	150	600	
	Programs (80/20)	100,000		100,000	19,543	19.54%	3,965	5,245	14,412	10,136	33,758	Revenue moed to Parks & Pool Programming
4501	Rental Income	75,000		75,000	26,906	35.87% 0.00%	18,750	18,750	18,750	18,750	75,000	
4510 4515	Programming Events Camp Income	2,000 45,000		2,000 45,000	0 6,785	15.08%	2,645 6,600	2,495 8,005	3,395 9,900	1,695 20,300	10,230 44 805	Based on current trend
4519	New Memberships	8,000		8,000	7,075	88.44%	2,500	2,500	2,500	2,500	10,000	
4520	Memberships	264,000		264,000	165,111	62.54%	75,000	75,000	75,000	75,000	300,000	Slight increase expected
4522	Day Passes	8,400		8,400	7,840 135,471	93.33%	3,000	3,000	3,000	3,000	12,000	Devenue annual (a Devla
4523 4524	Fitness Senior Programs	216,000 180		216,000 180	135,471	62.72% 52.78%	61,260 45	51,990 45	32,510 45	30,415 45	176,175 180	Revenue moved to Parks
4525	Child Programs / Child Play	3,820		3,820	1,593	41.70%	750	750	750	750	3,000	
	TOTAL REVENUE	724,520	0	724,520	372,190	51.37%	174,915	168,180	160,662	162,991	666,748	
5040	0-1	450.014		450.044	047.044	54.83%	107 705	107 705	407 705	107 705	540.000	
5010 5011	Salary Merit Salary	450,911 11,027		450,911 11,027	247,244 0	0.00%	127,725	127,725	127,725	127,725 12,773	510,900 12,773	
5012	Overtime	6,920		6,920	3,232	46.71%	1,530	1,530	1,530	1,530	<u>6,120</u>	
	Total Payroll	468,858	0	468,858	250,476	53.42%	129,255	129,255	129,255	142,028	529,793	
5000		40.007		40.007	40.400	44.000/	40.000	40.000	40.000	40.000	40.005	
5020 5030	FICA / Medicare Health	42,807 72,214		42,807 72,214	19,132 23,337	44.69% 32.32%	12,006 19,330	12,006 19,330	12,006 19,330	12,006 19,330	48,025 77,320	
5031	Vision Insurance	0		0	421	#DIV/0!	10,000	10,000	10,000	10,000	0_0	
5032	Dental	0		0	1,684	#DIV/0!					0	
5034	Life	0		0	307	#DIV/0!					0	
5035 5040	Disability Insurance Workers Compensation	0		0	848 6,865	#DIV/0! #DIV/0!					0	
5040 5050	Unemployment Insurance	0		0	484	#DIV/0!					0	
5070	Retirement	0 0		0	11,651	#DIV/0!					<u>0</u>	
	Total Benefits	115,021	0	115,021	64,729	56.28%	31,336	31,336	31,336	31,336	125,345	
5004	Airford	750		750	0	0.000/		250			250	
5201 5202	Airfare Lodging	750 1,200		750 1,200	0 125	0.00% 10.42%		350 840			350 840	
5202	Cab Fare / local transportation	1,200		0	0	#DIV/0!		250			250	
5206	Travel Meals	360		360	0	0.00%		710			710	
5207	Mileage	420		420	566	134.76%	0	80	0	0	<u>80</u>	
	Total Travel	2,730	0	2,730	698	25.57%	0	2,230	0	0	2,230	
5900	Capital Equipment	0		0	0	#DIV/0!					0	
6030	Contractual/ Trainers- Instructors	10,000	1 000	10,000	3,946	39.46%	2,000	2,000	2,000	2,000	8,000	
6040	Contractual/Network maint/dev. Contractual/Publications Layou	0	4,000	4,000	995	24.88%	1,000	1,000	1,000	1,000	4,000	
6050					2 1 1 5	#DIV/01		2 200		2 200	4 400	
6050 6065		0 40,000	-4,000	0 36,000	2,115 14,497	#DIV/0! 40.27%	8,400	2,200 8,400	8,400	2,200 8,400	4,400 33,600	
6065 6070	Depository Contract Maintenance Contracts	40,000 6,000	-4,000	36,000 6,000	14,497 1,240	40.27% 20.67%	8,400 650	8,400 650	8,400 650	8,400 650	33,600 2,600	
6065	Depository Contract Maintenance Contracts Contractual/Contract Labor	40,000 6,000 1,000		36,000 6,000 1,000	14,497 1,240 622	40.27% 20.67% 62.22%	650 1,000	8,400 650 250	650 600	8,400 650 4,080	33,600 2,600 <u>5,930</u>	
6065 6070	Depository Contract Maintenance Contracts	40,000 6,000	-4,000	36,000 6,000	14,497 1,240	40.27% 20.67%	650	8,400 650	650	8,400 650	33,600 2,600	
6065 6070	Depository Contract Maintenance Contracts Contractual/Contract Labor	40,000 6,000 1,000		36,000 6,000 1,000	14,497 1,240 622	40.27% 20.67% 62.22%	650 1,000	8,400 650 250	650 600	8,400 650 4,080	33,600 2,600 <u>5,930</u>	
6065 6070 6080 6105 6110	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies	40,000 6,000 1,000 57,000 2,000 6,500		36,000 6,000 1,000 57,000 2,000 6,500	14,497 1,240 622 23,415 0 6,436	40.27% 20.67% 62.22% 41.08% 0.00% 99.02%	650 1,000 13,050 250 2,500	8,400 650 250 14,500 200 2,500	650 600 12,650 750 2,500	8,400 650 4,080 18,330 700 2,500	33,600 2,600 <u>5,930</u> 58,530 1,900 10,000	
6065 6070 6080 6105 6110 6115	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies	40,000 6,000 1,000 57,000 2,000 6,500 8,000		36,000 6,000 1,000 57,000 2,000 6,500 8,000	14,497 1,240 622 23,415 0 6,436 5,680	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00%	650 1,000 13,050 250 2,500 2,000	8,400 650 250 14,500 200	650 600 12,650 750 2,500 2,000	8,400 650 4,080 18,330 700 2,500 2,000	33,600 2,600 <u>5,930</u> 58,530 1,900 10,000 8,000	
6065 6070 6080 6105 6110 6115 6122	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400		36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400	14,497 1,240 622 23,415 0 6,436 5,680 1,664	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00% 37.82%	650 1,000 13,050 250 2,500	8,400 650 250 14,500 200 2,500	650 600 12,650 750 2,500	8,400 650 4,080 18,330 700 2,500	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400	
6065 6070 6080 6105 6110 6115	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture	40,000 6,000 1,000 57,000 2,000 6,500 8,000		36,000 6,000 1,000 57,000 2,000 6,500 8,000	14,497 1,240 622 23,415 0 6,436 5,680	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00%	650 1,000 13,050 250 2,500 2,000	8,400 650 250 14,500 200 2,500	650 600 12,650 750 2,500 2,000	8,400 650 4,080 18,330 700 2,500 2,000	33,600 2,600 <u>5,930</u> 58,530 1,900 10,000 8,000 2,400 0	Kiosk, \$1,500
6065 6070 6080 6105 6110 6115 6122 6130	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 1,000		36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 0.00%	650 1,000 13,050 2,500 2,500 2,000 700	8,400 650 250 14,500 2,500 2,500 2,000	650 600 12,650 2,500 2,000 1,200 1,500	8,400 650 4,080 18,330 700 2,500 2,000 500	33,600 2,600 <u>5,930</u> 58,530 1,900 10,000 8,000 2,400 0 1,500 0	Kiosk, \$1,500
6065 6070 6080 6105 6110 6115 6122 6130 6135	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 1,000 1,200		36,000 6,000 1,000 57,000 6,500 8,000 4,400 0 1,000 1,200	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! 0.00% 10.42%	650 1,000 13,050 2,500 2,500 2,000 700 700	8,400 650 250 14,500 2,500 2,000 2,000 125	650 600 12,650 2,500 2,000 1,200 1,200 1,500 125	8,400 650 4,080 18,330 700 2,500 2,000 500 125	33,600 2,600 <u>5,930</u> 58,530 1,900 10,000 8,000 2,400 0 1,500 0 500	Kiosk, \$1,500
6065 6070 6080 6105 6110 6115 6122 6130 6135 6140	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000		36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 0 1,000 1,200 108,000	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125 56,472	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 0.00% 10.42% 52.29%	650 1,000 13,050 2,500 2,500 2,000 700 700 125 7,530	8,400 650 250 14,500 2,500 2,000 2,000 125 28,350	650 600 12,650 750 2,500 2,000 1,200 1,200 1,500 1,500 1,500 29,705	8,400 650 4,080 18,330 700 2,500 2,000 500 	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 0 500 70,567	Kiosk, \$1,500
6065 6070 6080 6105 6110 6115 6122 6130 6135 6140	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 1,000 1,200		36,000 6,000 1,000 57,000 6,500 8,000 4,400 0 1,000 1,200	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! 0.00% 10.42%	650 1,000 13,050 2,500 2,500 2,000 700 700	8,400 650 250 14,500 2,500 2,000 2,000 125	650 600 12,650 2,500 2,000 1,200 1,200 1,500 125	8,400 650 4,080 18,330 700 2,500 2,000 500 125	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 0 500 70,567 45,184	Kiosk, \$1,500
6065 6070 6080 6115 6110 6115 6122 6130 6135 6140 6150	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 50,000		36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 0 1,000 1,200 108,000	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125 56,472	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! #DIV/0! 0.00% 10.42% 34.45%	650 1,000 13,050 2,500 2,500 2,000 700 700 125 7,530	8,400 650 250 14,500 2,500 2,500 2,000 2,000 2,000 2,000 10,007	650 600 12,650 750 2,500 2,000 1,200 1,200 1,500 1,500 1,500 29,705	8,400 650 4,080 18,330 700 2,500 2,000 500 	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 0 500 70,567	Kiosk, \$1,500
6065 6070 6080 6105 6110 6122 6130 6122 6130 6135 6140 6160	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies	40,000 6,000 1,000 57,000 6,500 6,500 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100	0	36,000 6,000 1,000 57,000 6,500 6,500 8,000 4,400 0 1,000 1,000 1,200 1,000 50,000 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 10.42% 52.29% 34.45% #DIV/0! 50.80%	650 1,000 13,050 2,500 2,500 2,000 700 700 700 125 7,530 9,478	8,400 650 250 14,500 2,500 2,000 2,000 2,000 2,000 12,50 28,350 10,007 500	650 600 12,650 2,500 1,200 1,200 1,200 1,500 1,500 125 29,705 13,980	8,400 650 4,080 18,330 700 2,500 2,000 500 	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551	Kiosk, \$1,500
6065 6070 6080 6105 6110 6122 6130 6135 6140 6150 6160 6212	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100	0	36,000 6,000 1,000 57,000 6,500 6,500 8,000 4,400 0 1,000 1,000 1,200 1,000 50,000 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125 56,472 17,226 92,006 (366)	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 10.42% 52.29% 34.45% #DIV/0! 50.80%	650 1,000 13,050 2,500 2,500 2,000 700 700 700 125 7,530 9,478	8,400 650 250 14,500 2,500 2,000 2,000 2,000 2,000 12,50 28,350 10,007 500	650 600 12,650 2,500 1,200 1,200 1,200 1,500 1,500 125 29,705 13,980	8,400 650 4,080 18,330 700 2,500 2,000 500 	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 0 500 70,567 45,184 <u>500</u> 140,551	Kiosk, \$1,500
6065 6070 6080 6105 6110 6122 6130 6122 6130 6135 6140 6160	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies	40,000 6,000 1,000 57,000 6,500 6,500 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 10.42% 52.29% 34.45% #DIV/0! 50.80%	650 1,000 13,050 2,500 2,500 2,000 700 700 700 125 7,530 9,478	8,400 650 250 14,500 2,500 2,000 2,000 2,000 2,000 12,50 28,350 10,007 500	650 600 12,650 2,500 2,000 1,200 1,200 1,500 1,500 125 29,705 13,980	8,400 650 4,080 18,330 700 2,500 2,000 500 	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 7,507 45,184 500 140,551 0 0 0	Kiosk, \$1,500 Rental of Fitness Equipment
6065 6070 6080 6105 6110 6122 6130 6135 6140 6150 6160 6212 6213 6216 6220	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Equipment Rent Expense Postage Expense	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,000 1,000 1,000 1,000 50,000 0 181,100 0 0 181,100	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 5,000 0 181,100	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 0 2,229	40.27% 20.67% 62.22% 41.08% 0.00% 99.02% 71.00% 37.82% #DIV/0! 10.42% 52.29% 34.45% #DIV/0! 50.80% #DIV/0! 0.00% 42.87%	650 1,000 13,050 250 2,500 2,000 700 125 7,530 9,478 22,583	8,400 650 250 14,500 2,500 2,500 2,500 2,500 2,000 10,007 500 43,682	650 600 12,650 2,500 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 51,760	8,400 650 4,080 18,330 700 2,500 2,000 500 500 125 4,982 11,719 22,526	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 140,551	
6065 6070 6080 6110 6115 6122 6130 6140 6135 6140 6150 6160 6212 6213 6216 6212 6221 6222	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Postage Expense Express Mail/Parcel	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 0 181,100 0 181,100 0 0 5,000 0 0 0	0	36,000 6,000 1,000 57,000 57,000 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100 0 0 5,200 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0	40.27% 20.67% 62.22% 41.08% 99.02% 99.02% 71.00% 37.82% #DIV/0! 0.00% 10.42% 52.29% 34.45% #DIV/0! 50.80% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 250 2,500 2,000 700 125 7,530 9,478 22,583	8,400 650 250 14,500 2,500 2,500 2,500 2,500 2,500 2,500 43,682 10,007 500 43,682 3,645 1,100	650 600 12,650 2,500 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 51,760	8,400 650 4,080 18,330 700 2,500 2,500 500 500 125 4,982 11,719 22,526 3,645	33,600 2,600 5,930 58,530 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 140,551	
6065 6070 6080 6110 6115 6122 6130 6140 6140 6150 6160 6212 6213 6216 6222 6224	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Postage Expense Express Mail/Parcel Shipping	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 1,000 1,200 1,000 1,200 1,200 1,200 1,200 1,200 0 0 181,100 0 0 5,200 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 5,000 0 181,100	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 2,027	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 0.00% 10.42% 52.29% 34.45% #DIV/0! 50.80% #DIV/0! #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 250 2,500 2,000 700 125 7,530 9,478 22,583	8,400 650 250 14,500 2,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645	650 600 12,650 2,500 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 51,760	8,400 650 4,080 18,330 700 2,500 2,500 500 500 125 4,982 11,719 22,526 3,645	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 0 14,580 2,200	
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6160 6212 6213 6216 6220 6222 6220 6222 6220	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Postage Expense Express Mail/Parcel	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 0 0 1,200 5,000 0 0 5,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 0 1,200 108,000 50,000 0 181,100 0 181,100 0 0 0 5,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 207 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 50.80% #DIV/0! 50.80% #DIV/0! 42.87% #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 250 2,500 2,000 700 700 7,530 9,478 22,583 3,645	8,400 650 250 14,500 2,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200	650 600 12,650 2,500 2,000 1,200 1,200 1,500 125 29,705 13,980 51,760	8,400 650 4,080 18,330 700 2,500 2,500 500 125 4,982 11,719 22,526 3,645 1,100	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 4500 140,551 140,551 0 0 0 14,580 2,200 0 0 200 0 0	
6065 6070 6080 6110 6115 6122 6130 6140 6140 6150 6160 6212 6213 6216 6222 6224	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 57,000 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100 0 0 5,200 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 125 56,472 17,226 17,226 92,006 (366) 250 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 0 2,002 0 0 0 0 0 0 0 0 0 0 0 0 0	40.27% 20.67% 62.22% 41.08% 99.02% 99.02% 99.02% 91.00% 37.82% #DIV/0! 0.00% 10.42% 52.29% 34.45% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 2,500 2,500 2,000 700 700 125 7,530 9,478 22,583 3,645 2,000	8,400 650 250 14,500 2,500 2,500 2,000 2,000 14,500 2,000 2,000 3,645 1,100 200 2,000	650 600 12,650 2,500 2,000 1,200 1,200 1,200 1,200 125 29,705 13,980 51,760 3,645 2,000	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 140,551 0 0 14,580 0 0 14,580 0 0 0 8,000 0 0 8,000 0 0 0 8,000	
6065 6070 6080 6105 6110 6115 6122 6130 6140 6140 6150 6140 6150 6212 6213 6216 6221 6222 6224 6220 6300 6304	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense Pager / Cell Phone	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 1,000 1,200 1,000 1,200 1,000 1,200 1,000 5,000 0 181,100 0 0 5,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 0 1,200 108,000 50,000 0 181,100 0 181,100 0 0 0 5,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 2,007 0 2,007 0 5,002 0 1,437	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 0.00% 40.42% 52.29% 34.45% #DIV/0! 50.80% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 250 2,500 2,000 700 700 7,530 9,478 22,583 3,645	8,400 650 250 14,500 2,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200	650 600 12,650 2,500 2,000 1,200 1,200 1,500 125 29,705 13,980 51,760	8,400 650 4,080 18,330 700 2,500 2,500 500 125 4,982 11,719 22,526 3,645 1,100	33,600 2,600 5,930 5,8530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 0 14,580 2,200 0 14,580 2,200 0 0 8,000 0 0 1,200	
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6160 6212 6213 6216 6220 6221 6221 6221 6220 6300 6300 6302 6304 6305	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense Pager / Cell Phone Utility Bill Expenses	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 0,000 1,200 108,000 50,000 0 181,100 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 108,000 50,000 181,100 181,100 0 0 5,200 0 0 4,800 0 0 2,880 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 1,437 0 1,437 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 52.29% 34.45% #DIV/0! 50.80% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 2,500 2,500 2,000 700 7,530 9,478 22,583 3,645 2,583 3,645	8,400 650 250 14,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200 2,000 2,000 300	650 600 12,650 750 2,500 1,200 1,200 1,200 1,200 51,760 51,760 2,000 2,000 3,645	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300	$\begin{array}{c} 33,600\\ 2,600\\ 5,930\\ 5,8530\\ 1,900\\ 10,000\\ 8,000\\ 2,400\\ 0\\ 1,500\\ 70,567\\ 45,184\\ 500\\ 140,551\\ 140,551\\ 0\\ 0\\ 0\\ 140,551\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\$	Rental of Fitness Equipment
6065 6070 6080 6110 6112 6122 6130 6135 6140 6140 6150 6140 6212 6213 6216 6220 6222 6224 6220 6220 6220 6300 6300 6302 6300	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Equipment Rent Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense Eaglephone Expense Pager / Cell Phone Utility Bill Expenses Fees/Dues/Subscription Expense	40,000 6,000 1,000 57,000 2,000 6,500 4,400 0 0 1,200 1,200 1,200 108,000 50,000 0 181,100 0 181,100 0 0 5,200 0 0 0 4,800 0 0 2,880 0 0 2,880 0 0 16,000	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 108,000 50,000 181,100 0 181,100 0 0 5,200 0 0 4,800 0 0 4,800 0 0 2,880 0 0 16,000	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 2,007 0 5,002 0 1,437 0 7,003	40.27% 20.67% 62.22% 41.08% 9.00% 9.00% 37.82% #DIV/0! 10.42% 52.29% 34.45% #DIV/0! #DIV/0! #DIV/0! 10.00% 42.87% #DIV/0! 104.21% #DIV/0! 104.21% #DIV/0! 49.00% #DIV/0! 43.77%	650 1,000 13,050 2,500 2,000 700 700 700 7,530 9,478 22,583 3,645 22,583 3,645 0 2,000 300 2,500	8,400 650 250 14,500 2,000 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200 2,000 2,000 300 4,500	650 600 12,650 2,500 2,000 1,200 1,200 1,200 51,760 51,760 2,000 3,645 2,000 300 2,000	8,400 650 4,080 18,330 700 2,500 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 140,551 0 0 140,551 0 0 0 0 0 8,000 0 0 8,000 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,000 0 0 1,200 0 0 1,000 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Rental of Fitness Equipment Includes background checks
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6160 6212 6213 6216 6220 6221 6221 6221 6220 6300 6300 6302 6304 6305	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense Pager / Cell Phone Utility Bill Expenses	40,000 6,000 1,000 57,000 6,500 8,000 4,400 0 0 0,000 1,200 108,000 50,000 0 181,100 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 108,000 50,000 181,100 181,100 0 0 5,200 0 0 4,800 0 0 2,880 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 2,229 0 1,437 0 1,437 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 52.29% 34.45% #DIV/0! 50.80% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	650 1,000 13,050 2,500 2,500 2,000 700 7,530 9,478 22,583 3,645 2,583 3,645	8,400 650 250 14,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200 2,000 2,000 300	650 600 12,650 750 2,500 1,200 1,200 1,200 1,200 51,760 51,760 2,000 2,000 3,645	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300	$\begin{array}{c} 33,600\\ 2,600\\ 5,930\\ 5,8530\\ 1,900\\ 10,000\\ 8,000\\ 2,400\\ 0\\ 1,500\\ 70,567\\ 45,184\\ 500\\ 140,551\\ 140,551\\ 0\\ 0\\ 0\\ 140,551\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\ 0\\$	Rental of Fitness Equipment
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6160 6212 6213 6216 6220 6221 6221 6221 6220 6300 6300 6300 6301 6310 6320 6322	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense LD/expense Vager / Cell Phone Utility Bill Expenses Fees/Dues/Subscription Expense Professional Development Fees Repair/Mtc/Warranty Expense Printing Expense	40,000 6,000 1,000 57,000 2,000 6,500 0,000 4,400 0 0 1,200 108,000 50,000 0 181,100 0 0 0 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 108,000 50,000 181,100 0 181,100 0 0 5,200 0 0 4,800 0 0 4,800 0 0 2,880 0 0 16,000 1,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 2,229 0 2,229 0 2,227 0 2,229 0 2,229 0 2,229 0 2,229 0 1,437 0 7,003 5,002 1,437 0 7,003 5,002 1,437 0 7,003 5,002 1,437 1,437 0 1,437 1,43	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/01 #DIV/01 50.80% #DIV/01 50.80% #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 43.77% 42.42% T7.84% 63.58%	650 1,000 13,050 2,500 2,500 2,000 700 700 700 7,530 9,478 22,583 3,645 22,583 3,645 7,530 9,478 22,583 3,645 7,530 9,478 7,530 9,500 7,530 9,478 7,530 9,500 7,530 9,478 7,530 9,500 7,530 9,500 7,500	8,400 650 250 14,500 2,500 2,000 2,000 2,000 43,682 3,645 1,100 200 2,000 300 4,500 750	650 600 12,650 2,500 2,000 1,200 1,200 1,200 1,200 51,760 51,760 2,000 3,645 3,645 0 2,000 300 0 0 0 0 0 0 0 0 0 0 0 0	8,400 650 4,080 18,330 700 2,500 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 4500 140,551 140,551 0 0 0 14,580 2,200 0 0 14,580 2,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 0,000 0 0,000000	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin,
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6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6140 6150 6212 6213 6216 6220 6224 6220 6300 6302 6304 6305 6314 6320 6322 6322 6327	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense Pager / Cell Phone Utility Bill Expenses Fees/Dues/Subscription Expense Professional Development Fees Repair/Mtc/Warranty Expense Printing Expense Advertising Recruiting Expense Program Meals	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100 0 181,100 0 181,100 0 0 181,100 0 0 0 5,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 1,000 1,200 108,000 5,000 0 181,100 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 0 2,229 0 0 2,007 0 2,007 0 0 2,007 0 1,437 0 7,003 5,002 0 1,437 0 7,003 5,009 1,427 5,722 0 2,27 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,27 0 0 2,009 1,437 0 0 2,009 1,437 0 0 2,009 1,437 0 0 0 0 0 0 0 0 0 0 0 0 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 50.80% #DIV/0! 50.80% #DIV/0!	650 1,000 13,050 2,500 2,500 2,000 700 7,530 9,478 22,583 22,583 3,645 2,000 2,000 300 2,500 500 1,000 2,500	8,400 650 250 14,500 2,500 2,500 2,500 2,000 12,500 2,000 43,682 3,645 1,100 200 2,000 300 4,500 500 3,600 150	650 600 12,650 750 2,500 2,000 1,200 1,200 125 29,705 13,980 51,760 2,000 3,645 3,645 300 2,000 500 400 200 275 100	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000 500	33,600 2,600 10,000 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 0 14,580 2,200 0 0 14,580 2,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 0 1,200 0 0 0,275 1,900 0 0 1,900 0 0 0,000 0 0,000000	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin, National Parks and Rec Assoc annual meeti
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6140 6150 6212 6213 6216 6220 6224 6220 6300 6302 6304 6305 6314 6320 6322 6322 6327	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Postage Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense Pager / Cell Phone Utility Bill Expenses Frees/Dues/Subscription Expense Professional Development Fees Repair/Mtc/Warranty Expense Priorsing Recruiting Expense Program Meals Utilities Expense Total Other Expenses	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 50,000 0 181,100 0 181,100 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 1,000 1,200 108,000 0 181,100 0 181,100 0 0 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 17,226 92,006 (366) 250 0 2,229 0 2,006 - 2,207 0 2,229 0 2,229 0 2,003 5,002 0 1,437 0 7,003 509 1,427 5,722 0 0 2,723 0 0 2,703 5,002 0 0 2,703 5,002 0 0 2,703 5,002 0 0 2,703 5,002 0 0 2,703 5,002 0 0 2,703 5,002 0 0 2,729 0 0 2,003 5,002 0 0 2,729 0 0 0 2,279 0 0 2,003 5,002 0 0 2,729 0 0 2,703 5,002 0 0 2,729 0 0 2,703 5,002 0 0 0 2,729 0 0 0 0 0 0 0 0 0 0 0 0 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! #DIV/0! 0.00% 10.42% 52.29% 34.45% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! 49.90% #DIV/0! 43.77% 42.42% 17.84% 63.58% 0.00% 33.38% 37.02%	650 1,000 13,050 2,500 2,000 700 125 7,530 9,478 22,583 3,645 2,000 2,000 300 2,500 1,000 2,500 2,500 39,695	8,400 650 250 14,500 2,500 2,500 2,000 2,000 43,645 1,100 200 2,000 300 4,500 750 500 3,600 150 150 25,000 41,745	650 600 12,650 750 2,500 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 3,645 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 200 275 100 25,000 34,420	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000 500 2,000 20,000 29,795	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 0 14,580 2,200 0 0 14,580 2,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 0 1,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin, National Parks and Rec Assoc annual meeti
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6140 6150 6212 6213 6216 6220 6224 6220 6300 6302 6304 6305 6314 6320 6322 6322 6327	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense LD/expense Professional Development Fees Reepair/Mtc/Warranty Expense Professional Development Fees Repair/Mtc/Warranty Expense Program Meals Utilities Expense	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 108,000 50,000 0 181,100 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 8,000 4,400 0 0 1,200 108,000 5,000 181,100 0 181,100 0 0 5,200 0 0 4,800 0 0 4,800 0 0 4,800 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 0 2,229 0 0 5,002 0 0 5,002 0 0 5,002 0 1,437 0 0 5,002 0 0 1,437 0 0 1,25 0 0 1,25 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 1,437 0 0 0 2,229 0 0 0 1,437 0 0 0 0 1,437 0 0 0 0 0 0 0 0 0 0 0 0 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/01 #DIV/01 50.80% #DIV/01 50.80% #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 43.77% 42.42% f7.84% 0.00% 33.38%	650 1,000 13,050 2,500 2,500 2,000 700 7,530 9,478 22,583 3,645 2,500 2,500 2,500 1,000 2,500 2,500 2,500	8,400 650 250 14,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 2,000 2,000 4,500 750 500 3,600 150 25,000	650 600 12,650 2,500 2,000 1,200 1,500 29,705 13,980 51,760 2,000 3,645 3,645 300 2,000 200 2,000 300 200 275 100 25,000	8,400 650 4,080 18,330 700 2,500 2,500 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000 500 2,000 500	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 4500 140,551 0 0 0 140,551 0 0 0 14,580 2,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 0 1,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin, National Parks and Rec Assoc annual meeti TRAPS Regional and ACA National in Hunt,
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6140 6150 6212 6213 6216 6220 6224 6220 6300 6302 6304 6305 6314 6320 6322 6322 6327	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Postage Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense Pager / Cell Phone Utility Bill Expenses Frofessional Development Fees Repair/Mtc/Warranty Expense Printing Expense Advertising Recruiting Expenses Total Other Expenses Total Other Expenses Total Other Expenses	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,200 108,000 50,000 50,000 50,000 5,200 5,200 5,200 5,200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 0 125 56,472 17,226 92,006 (366) 250 0 2207 0 2077 0 2077 0 2077 0 2077 0 5,722 0 1,4277 5,722 0 2277 0 40,060 63,738 495,062 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! 0.00% 10.42% 52.29% 34.45% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! 43.77% 42.82% 17.84% 63.58% 0.00% 33.38% 37.02%	650 1,000 13,050 2,500 2,500 2,000 700 700 2,500 2,583 22,583 3,645 22,583 3,645 22,583 3,645 22,500 5,500 2,5	8,400 650 250 14,500 2,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200 2,000 43,682 3,645 1,100 200 3,000 3,	650 600 12,650 2,500 2,000 1,200 1,200 1,200 1,200 51,760 2,000 3,645 2,000 3,000 2,000 2,000 2,000 300 2,000 300 2,000 200 275 100 25,000 34,420 259,421	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000 500 2,000 20,000 29,795 244,015 402,030	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 140,551 0 0 14,580 2,200 0 0 0 8,000 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,507 0,567 1,507 0,007 1,507 0,007 1,507 1,507 0,007 1,507 1,507 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,200 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 1,2000 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 1,200 1,200 0,007 1,200 1	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin, National Parks and Rec Assoc annual meeti TRAPS Regional and ACA National in Hunt, Funding of PARD at \$120 X 4,855 in-District connections (of \$582,60
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6140 6150 6212 6213 6216 6220 6224 6220 6300 6302 6304 6305 6314 6320 6322 6322 6327	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense ED/expense Dater Cell Phone Utility Bill Expenses Fees/Dues/Subscription Expense Professional Development Fees Repair/Mtc/Warranty Expense Program Meals Utilities Expense Total Other Expenses Total Other Expenses	40,000 6,000 1,000 57,000 2,000 6,500 0,000 1,200 108,000 50,000 1,200 108,000 50,000 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 1,000 1,200 108,000 0 181,100 0 181,100 0 0 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 125 56,472 17,226 92,006 (366) 250 0 2,229 0 0 2,229 0 0 2,229 0 0 2,229 0 0 5,002 0 1,437 0 7,003 509 0 1,437 0 7,003 509 0 1,437 0 1,437 0 0 1,437 0 0 1,437 0 0 1,437 0 0 1,437 0 0 1,437 0 0 1,437 0 0 1,437 0 0 0 1,437 0 0 0 1,437 0 0 0 1,437 0 0 0 1,437 0 0 0 1,437 0 0 0 0 1,437 0 0 0 0 0 0 0 0 0 0 0 0 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/01 #DIV/01 50.80% #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 43.77% 42.42% 17.84% 0.00% 33.38% 37.02%	650 1,000 13,050 2,500 2,000 700 125 7,530 9,478 22,583 3,645 2,000 2,000 300 2,500 1,000 2,500 2,500 39,695	8,400 650 250 14,500 2,500 2,500 2,000 2,000 43,645 1,100 200 2,000 300 4,500 750 500 3,600 150 150 25,000 41,745	650 600 12,650 750 2,500 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 1,200 3,645 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 200 275 100 25,000 34,420	8,400 650 4,080 18,330 700 2,500 2,500 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000 500 20,000 20,000 29,795 244,015	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 140,551 0 0 140,551 0 0 1,200 1,200 0 1,200 1,200 1,200 1,205 1,900 1,200 1,205 1,900 1,200 1	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin, National Parks and Rec Assoc annual meeti TRAPS Regional and ACA National in Hunt, Funding of PARD at \$120 X 4,855 in-District connections (of \$582,60
6065 6070 6080 6110 6115 6122 6130 6135 6140 6150 6140 6150 6212 6213 6216 6220 6224 6220 6300 6302 6304 6305 6314 6320 6322 6322 6327	Depository Contract Maintenance Contracts Contractual/Contract Labor Total Contractual Minor Equipment General Office Supplies Materials & Supplies Uniforms Furniture Major Equipment Computer Supplies Business Meals Fitness Programs Training Materials Total Supplies Building Maintenance District Vehicle Expense Equipment Rent Expense Postage Expense Express Mail/Parcel Shipping RR Refuse Garbage Service Telephone Expense LD/expense Pager / Cell Phone Utility Bill Expenses Frofessional Development Fees Repair/Mtc/Warranty Expense Printing Expense Advertising Recruiting Expenses Total Other Expenses Total Other Expenses Total Other Expenses	40,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 0 0 181,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	36,000 6,000 1,000 57,000 2,000 6,500 8,000 4,400 0 0 1,200 108,000 5,000 181,100 0 0 181,100 0 0 0 5,200 0 0 0 4,800 0 0 2,880 0 0 4,800 0 2,880 0 0 16,000 2,700 120,000 172,180 996,889 0 0	14,497 1,240 622 23,415 0 6,436 5,680 1,664 4,403 0 0 0 0 125 56,472 17,226 92,006 (366) 250 0 2207 0 2077 0 2077 0 2077 0 2077 0 5,722 0 1,4277 5,722 0 2277 0 40,060 63,738 495,062 0	40.27% 20.67% 62.22% 41.08% 99.02% 71.00% 37.82% #DIV/0! 0.00% 10.42% 52.29% 34.45% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! 43.77% 42.82% 17.84% 63.58% 0.00% 33.38% 37.02%	650 1,000 13,050 250 2,500 2,000 700 125 7,530 9,478 22,583 3,645 2,000 300 2,000 300 2,500 500 2,000 300 2,500 500 250 27,000 39,695 235,919 17,492	8,400 650 250 14,500 2,500 2,500 2,000 2,000 125 28,350 10,007 500 43,682 3,645 1,100 200 2,000 43,682 3,645 1,100 200 3,000 3,	650 600 12,650 750 2,500 2,000 1,200 1,200 125 29,705 13,980 51,760 2,000 3,645 2,000 300 2,000 300 2,000 300 2,000 300 2,000 300 2,000 3,645 2,000 3,645 2,000 3,645 2,000 3,645 2,000 3,645 2,000 3,645 2,000 3,645 3,645 3,645 3,645 3,645 3,645 3,645 3,645 3,645 3,645 3,645 3,645	8,400 650 4,080 18,330 700 2,500 2,000 500 125 4,982 11,719 22,526 3,645 1,100 2,000 300 2,000 500 2,000 20,000 29,795 244,015 402,030	33,600 2,600 5,930 58,530 1,900 10,000 8,000 2,400 0 1,500 70,567 45,184 500 140,551 0 0 140,551 0 0 14,580 2,200 0 0 0 8,000 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,200 0 0 1,507 0,567 1,507 0,007 1,507 0,007 1,507 1,507 0,007 1,507 1,507 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,507 0,007 1,200 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 1,2000 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 0,007 1,200 1,200 1,200 0,007 1,200 1	Rental of Fitness Equipment Includes background checks Instructor to attend ACSM in Austin, National Parks and Rec Assoc annual meeti TRAPS Regional and ACA National in Hunt, Funding of PARD at \$120 X 4,855 in-District connections (of \$582,60

Park Programs Cost Center

There are no substantial changes to the Parks Program budget for FY2010.

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Park Programs

			EVOOO							
		FY2009	FY2009 7 months	% of					Fiscal	1
Object		Budget	58.33%	Annual		PROP			Year 2010	
Code	Account	Revised	Actual		Quarter 1			Quarter 4	Total	
4501	Rental Income	1,900	1,108	58.32%	1,100	1,100	1,100	1,100		Pavilions & Farmers Market
4510	Programming Events	7,260	16,101	221.78%	3,750	3,750	3,750	3,750		Outdoor Programming
4515	Camp Income	15,000	0	0.00%					0	
4521	Season Passes	0	50	#DIV/0!	300	300	300	300	1,200	
4522	Day Passes	0	175	#DIV/0!					0	
4523	Fitness	12,500	4,088	32.70%	9,960	675	2,375	13,345	<u>26.355</u>	Park leagues and outdoor fitness
	TOTAL REVENUE	36,660	21,522	58.71%	15,110	5,825	7,525	18,495	46,955	
5010	Salary	70,540	35,199	49.90%	18,640	18,640	18,640	18,640	74,560	
5010	Merit Salary	2,116	0	49.90%	10,040	10,040	10,040	1,864	1,864	
5012	Overtime	1,248	1,030	82.53%	25	25	25	25	100	
	Total Payroll	73,904	36,229	49.02%	18,665	18,665	18,665	20,529	76,524	
			,	_	,	· ·	,		,	
5020	FICA / Medicare	6,712	2,732	40.70%	1,761	1,761	1,761	1,761	7,046	
5030	Health	12,444	4,380	35.20%	2,140	2,140	2,140	2,140	8,560	
5031	Vision Insurance	0	77	#DIV/0!					0	
5032	Dental	0	350	#DIV/0!					0	
5034 5035	Life Dischility Incurrence	0 0	69 198	#DIV/0! #DIV/0!					0	
5035 5040	Disability Insurance Workers Compensation	0	1,026	#DIV/0! #DIV/0!					0	
5050	Unemployment Insurance	0	71	#DIV/0!					0	
5070	Retirement	0	1,805	#DIV/0!					0	
	Total Benefits	19,156	10,708	55.90%	3,901	3,901	3,901	3,901	15,606	
				_						
5207	Mileage	400	0	0.00%					0	
	Total Travel	400	0	0.00%	0	0	0	0	0	
5900	Capital Equipment	0	0	#DIV/0!					0	
3900	Capital Equipment	U	0	#DIV/0:					0	
	Total Contractual	0	0	#DIV/0!	0	0	0	0	0	
				-						
6105	Minor Equipment	2,720	0	0.00%					0	
6115	Materials & Supplies	0	57	#DIV/0!	400	300	400	800		Related to free events
6122	Uniforms	0	65	#DIV/0!	50	00	50	00		Related to free events
6124 6135	Fuel / Oil Major Equipment	0 3,000	0 2,995	#DIV/0! 99.83%	90	90	90	90	360 0	
0135	Fitness	10,000	2,995	99.83% 57.35%	8,350	7,250	930	1,700	18,230	
	Programs	6,500	8,459	130.14%	1,500	7,200	500	1,750	3,250	
	Total Supplies	22,220	17,311	77.91%	10,390	7,640	1,470	4,340	23,840	
				_				· · ·		
6210	Rent Expense	0	0	#DIV/0!				250	250	
6216	Equipment Rent Expense	1,300	0	0.00%					0	
6400	Utilities Expense	0	0	#DIV/0!				1,200	<u>1,200</u>	
	Total Other Expenses	1,300	0	0.00%	0	0	0	1,450	1,450	
	Total Expenses	116,980	64,248	54.92%	32,956	30,206	24,036	30,220	117,420	
		.,	. ,		- , .	,	,	, -	,	Funding of PARD at \$120 X 4,855
	Transfer From -	0	0	#DIV/0!				75,160	75,160	
	Transfer To	0	0	#DIV/0!	1,511	583	753	1,850	4,696	10% of Revenue to Admin
	Devenue in Evenee of Even	(00.000)	(40,700)		(40.057)	(04.004)	(47.004)	C4 505	(0)	
	Revenue in Excess of Expenses	(80,320)	(42,726)		(19,357)	(24,964)	(17,264)	61,585	(0)	4

Pool Programs Cost Center

The FY2010 budget for pool programs includes a significant increase in revenue for 80/20 programs, rental income, and season passes. The expenses related to the 80/20 program were increased in the budget. The only other new items include;

- A shade cover for Creekside pool, \$18,500
- New roof over the pumps and heaters at Sendero pool, \$12,000

Brushy Creek Municipal Utility District Operating Budget Fiscal Year:2010 Cost Center: Pool Programs

			FY2009							
		FY2009	7 months	% of					Fiscal	
Object		Budget	58.33%	Annual		PROP	<u>OSED</u>		Year 2010	
Code	Account	Revised	Actual	<u>Budget</u>	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	
4500	Other Income	0	154	#DIV/0!					0	
	Programs (80/20)	0	0	#DIV/0!	15,000	15,000	15,000	15,000	60,000	
4501	Rental Income	18,800	8,850	47.07%	4,013	4,013	10,613	1,800	20,438	
4510	Programming Events	36,300	42,072	115.90%	4,785	8,621	22,609	21,961	57,976	
4521	Season Passes	55,000	5,273	9.59%	1,500	1,500	33,400	33,400	69,800	
4522	Day Passes	10,000	1,508	15.08%	750	750	9,000	8,500	19,000	
4523	Fitness TOTAL REVENUE	9,500 129,600	2,482 60,339	26.13% 46.56%	26,048	29,884	90,622	80,661	<u>0</u> 227,214	
	TOTAL REVENCE	129,000	00,559	40.30%	20,040	29,004	90,022	00,001	227,214	
5010	Salary	198,716	78,577	39.54%	44,928	46,386	47,960	47,771	187,045	
5011	Merit Salary	2,961	0	0.00%				4,676	4,676	
5012	Overtime	5,592	1,363	24.37%	610	610	610	610	<u>2,440</u>	
	Total Payroll	207,269	79,940	38.57%	45,538	46,996	48,570	53,057	194,161	
		10.007	0.000	00.400/	1 0 0 0	4 0 0 0	1 500	1 100	17 500	
5020	FICA / Medicare	18,937	6,096	32.19%	4,223	4,360	4,508	4,490	17,582	
5030	Health	20,020	5,297	26.46%	3,560	3,560	3,560	3,560	14,240	
5031 5032	Vision Insurance Dental	0	73	#DIV/0! #DIV/0!					0	
5032 5034	Life	0	<u>391</u> 100	#DIV/0! #DIV/0!					0	
5034 5035	Disability Insurance	0	284	#DIV/0! #DIV/0!					0	
5035 5040	Workers Compensation	0	3,018	#DIV/0!					0	
5050	Unemployment Insurance	0	156	#DIV/0!					0	
5070	Retirement	0	3,896	#DIV/0!					0	
0010	Total Benefits	38,957	19,311	49.57%	7,783	7,920	8,068	8,050	31,822	
				_						
5202	Lodging	600		0.00%					0	
5206	Travel Meals	100	0	0.00%		50			50	
5207	Mileage	200	0	0.00%		100			<u>100</u>	
	Total Travel	900	0	0.00%	0	150	0	0	150	
5900	Capital Equipment	0	0	#DIV/0!			18,500		18,500	CS Pool Shade Cover
				-						
6030	Contractual/ Trainers- Instructors	18,000	20,277	112.65%					0	moved to program expenses
6080	Contractual/Contract Labor	2,000		0.00%					<u>0</u>	
	Total Contractual	20,000	20,277	101.39%	0	0	0	0	0	
6105	Minor Equipment	0	837	#DIV/0!			2,000		2,000	
6110	General Office Supplies	400	101	#DIV/0! 25.25%	100	100	2,000	200	2,000	
6115	Materials & Supplies	2,000	209	10.45%	200	100	1,200	1,500	3,000	
6122	Uniforms	2,000	0	0.00%	800	100	1,200	1,500	2,000	
6124	Fuel / Oil	500	187	37.32%	200	150	200	150	700	
0.2.	Programs	000	0	#DIV/0!	12,000	12,000	12,000	13,000	49,000	
6160	Training Materials	2,000	919	45.95%	,	,	,		0	
6180	T-Shirts/Pins/Etc.	0	95	#DIV/0!					<u>0</u>	
	Total Supplies	6,950	2,356	33.90%	13,300	12,350	16,700	14,850	57,200	
6213	District Vehicle Expense	1,600		18.52%	300				300	
6300	Telephone Expense	2,800	1,038	37.07%	600	600	600	600	2,400	
6304	Pager / Cell Phone	1,400	428	30.57%	200	200	200	200	800	Realizing Checks
6310 6314	Fees/Dues/Subscription Expense Professional Development Fees	3,800 325	286 225	7.53% 69.23%	300	300 850	2,600	300	3,500	Background Checks Lifeguard and Swin Instructor training
6314 6320	Repair/Mtc/Warranty Expense	325 0	0	69.23% #DIV/0!	250	250	250	250	1,000	Lifeguard and Swin Instructor training
6322	Printing Expense	800	0	#DIV/0! 0.00%	200	230	250 50	250	1,000 <u>50</u>	
0022	Total Other Expenses	10,725	2,273	21.20%	1,650	2,200	3,700	1,350	8,900	
		-, -	, -		,	,	-,	,	-,	
	Total Expenses	284,801	124,157	43.59%	68,271	69,616	95,538	77,308	310,733	
	Transfer From	~	0					106 0 44	100 044	Funding of PARD at \$120 X 4,855
	Transfer From -	0	0	#DIV/0!	0.005	0.000	0.000	106,241	106,241	in-District connections (of \$582,60
	Transfer To	0	0	#DIV/0!	2,605	2,988	9,062	8,066	22,721	10% of Revenue to Admin
	Revenue in Excess of Expenses	(155,201)	(63,818)	41.12%	(44,828)	(42,721)	(13,979)	101,528	(0)	
		((,)		(,,)	(,. = .)	(,	,		4

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 Pool. This revenue is regarded as General Fund revenue and staff are moving the budget for Park Fees to the General Fund.

The FY2010 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 Pool. Funds collected from the rest of the District are being transferred to the Park Fee fund balance.

Brushy Creek Municipal Utility District Capital Budget Fiscal Year:2010 Cost Center: Builders Park Fees

			FY2009							
		FY2009	7 months	% of					Fiscal	
Object		Budget	58.33%	Annual		PROF	POSED		Year 2010	
Code	Account	Revised	Actual	<u>Budget</u>	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	
4130	Builders Fees	62,676	34,804	55.53%	16,020	16,020	16,020	16,493	64,553	
4405	Interest Income	3,375	312	9.24%	500	500	500	500	2,000	Based on 2% earnings
	TOTAL REVENUE	66,051	35,116	53.17%	16,520	16,520	16,520	16,993	66,553	
	Total Payroll	0	0	#DIV/0!	0	0	0	0	0	
	Total Benefits	0	0	#DIV/0!	0	0	0	0	0	
	Total Travel	0	0	#DIV/0!	0	0	0	0	0	
5900	Capital Equipment	182,843	182,843	100.00%	3,565	3,565	3,565	3,665	14,360	Sendero Parks fees for
										Sendero Pool debt
	Total Contractual	0	0	#DIV/0!	0	0	0	0	0	
	Total Supplies	0	0	#DIV/0!	0	0	0	0	0	
	Total Other Expenses	0	0	#DIV/0!	0	0	0	0	0	
	Total Expenses	182,843	182,843	100.00%	3,565	3,565	3,565	3,665	14,360	
		-								
	Transfer From -	116,792	132,943	113.83%					0	
	Transfer To	0	0	#DIV/0!				52,193	52,193	Transfer to BPF Fund B
	Revenue in Excess of Expenses	(0)	(14,784)	3285351.11%	12,955	12,955	12,955	(38,866)	(1)	

Brushy Creek Municipal Utility District Fiscal Year 2009-2010 Budget Overview of the Debt Service Fund

At the beginning of the 2009-2010 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$54.1 million. This includes a revenue bond from the Texas Water Development Board and the newly issued Defined Area Series 2009 bond. The District also has outstanding debt with Highland Resources for the purchase of the Sendero 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 \$49,045,000 at the beginning of FY2009-2010.

Brusl	Brushy Creek Municipal Utility District Bond Debt - Outstanding									
At th	e start of Fiscal	Year 2009-2010								
Name of Issue	Original Principal	Amount <u>Retired</u>	Amount Outstanding							
Series 1996	3,700,000	2,425,000	1,275,000							
Series 1997	4,235,000	1,955,000	2,280,000							
Series 2001 (&Refunding)	13,250,000	5,135,000	8,115,000							
Series 2003	27,500,000	10,305,000	17,195,000							
Series 2004	3,285,000	100,000	3,185,000							
Series 2005	9,500,000	300,000	9,200,000							
Series 2007 (Refunding)	7,840,000	45,000	7,795,000							
TOTAL	69,310,000	20,265,000	49,045,000							

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 \$4.34 million will be outstanding as of 9-30-09.

Brushy Creek Municipal Utility District Bond Debt - Outstanding-Defined Area At the start of Fiscal Year 2009-2010								
Name of Issue	Original <u>Principal</u>	Amount <u>Retired</u>	Amount Outstanding					
Series 2008 (DA)	2,020,000	45,000	1,975,000					
Series 2009 (DA)	2,365,000	0	2,365,000					
TOTAL	4,385,000	45,000	4,340,000					

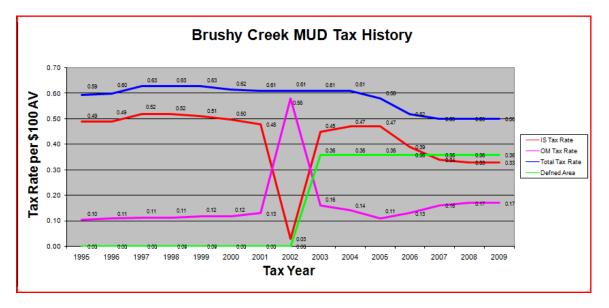
The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2009-2010 will be \$715,000.

Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2009-2010								
Name of Issue	Original <u>Principal</u>	Amount <u>Retired</u>	Amount Outstanding					
Series 2002 Revenue	1,500,000	785,000	715,000					
TOTAL	1,500,000	785,000	715,000					

The debt to Highland Resources for the purchase of the Sendero 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 2009-2010 (Estimated)									
Original Amount Amount Name of Issue Principal Retired Outstand									
Sendero P	ool - Simple	e Loan	633,816		633,816		0		
Sendero Pool - Builder Fees		497,778		413,356		84,422			
	TOTAL		1,131,594		1,047,172		84,422		

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



Debt Service Obligations Fiscal Year 2009-2010

The required bond debt service payments for fiscal year 2009-2010 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.

	Principal	Interest	Total
Revenue Bonds	\$ 65,000	\$ 37,270	\$ 102,270
Non-Revenue Defined Area Bonds	\$ 50,000	\$ 223,914	\$ 273,914
Non-Revenue District Bonds	\$2,255,000	\$2,121,645	\$4,376,645
Total	\$2,370,000	\$2,382,829	\$4,752,829

The <u>final</u> Sendero Pool simple loan principal payment of \$126,763 was in October 2008.

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 FY2009, the I&S tax rate for the District was \$.33 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. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2009, 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 \$7.2 million at the end of FY2008-2009 plus an additional \$800,000 for the Defined Area.

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

FY2010 Proposed Budget

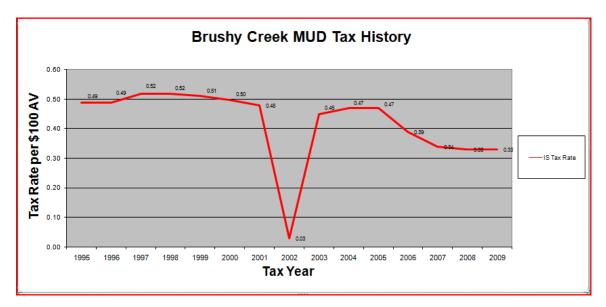
The chart on the next page reflects the summary budget for the Debt Service Fund for FY2009-2010. The detail budget can be found following this summary.

Staff is recommending the IS tax rate for the District in FY2010 be reduced to \$.31 per \$100 of AV. This will generate \$3,353,136 in tax revenue. The impact of reducing the Debt Service tax rate without a significant increase in District assessed values is that more funds are pulled from the Debt Service fund balance and the opportunity for paying down bond principal is eliminated until AV increases at such time that debt service tax revenues increase.

Additional revenue includes interest revenue budgeted at an estimated 1.00% earnings on the fund balance (\$70,000), water impact fees (\$188,550) and \$806,461 from the fund balance that will contribute to the FY2010 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 12% of the overall available debt service fund.



Brushy Creek Municipal Utility District

Debt Service Budget Fiscal Year:2010 Cost Center: Debt Service Summary

		FY2009	% of	Fiscal Year
Account	FY2009	7 Months	Annual	2010
REVENUE	Revised	<u>58.33%</u>	Budget	Total
Property Tax Income			102.50%	3,353,136
Delinquent Property Tax Income	3,605,891	3,696,139		
Defined Area Tax	18,029	13,338	73.98%	16,766
Bond Revenue	282,454	278,874	98.73%	360,054
Interest Income	65,000	0	0.00%	20,000
Interest income	257,322	53,390	20.75%	70,000
TOTAL REVENUE	4,228,697	4,041,741	95.58%	3,819,956
Appraisal Fees	52,600	14,082	26.77%	52,268
Contractual/Contract Labor	105,000	0	0.00%	15,000
Total Contractual	157,600	14,082	8.94%	67,268
		500		
Fees/Dues/Subscription Expense	0	500	#DIV/0!	5,000
Fiscal Agent Fees	6,000	3,470	57.83%	6,000
Principal - 2004 Bond	100,000	0	0.00%	105,000
Prinicpal - 2008 DA Bond	45,000	0	0.00%	50,000
Principal - 2005 Bond	100,000	0	0.00%	100,000
Interest - 2008 DA Bond	105,980	52,990	50.00%	103,280
Principal - 1996 Issue	225,000	0	0.00%	225,000
Principal - 1997 Issue	225,000	0	0.00%	230,000
Principal - 2003 Bond	760,000	0	0.00%	800,000
Principal - 2001 New Issue	725,000	0	0.00%	770,000
Interest - 2007 Refunding	312,413	156,206	50.00%	311,475
Interest - 1996 Issue	82,276	41,138	50.00%	70,125
Interest - 1997 Issue	112,150	56,075	50.00%	101,463
Interest - 2001 taxable	753,652	376,826	50.00%	730,851
Interest - 2001 New Issue	409,516	204,758	50.00%	378,704
Interest - 2009 Defined Area	0	0	#DIV/0!	120,634
Interest - 2004 Issue	149,630	74,815	50.00%	144,630
Interest - 2005 Issue	388,398	194,199	50.00%	384,398
Principal - 2007 Refunding	25,000	0	0.00%	25,000
Total Other Expenses	4,525,014	1,160,976	25.66%	4,661,559
Total Expenses	4,682,614	1,175,058	25.09%	4,728,827
- <i>(</i> -				
Transfer From -	712,834	291,965	40.96%	995,011
Transfer To	258,917	0	0.00%	86,140
Revenue in Excess of			-	
Expenses	(0)	3,158,647	880353886.28%	0

Brushy Creek Municipal Utility District Debt Service Budget Fiscal Year:2010 Cost Center: Debt Service

Object Account Account 100000 FV:000 Buildingent 100000 FV:000 Buildingent 100000 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>											
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4101 Piopeny Tax Income 3.805.891 3.748.172 3.805.891 3.748.172 3.833.186 Based on S1,103,271,454 @ 99% & 8.31 1102 Delined Area Tax 282,454 228,894 1.677 1.678 1.690 1.800 1.800 4103 Delined Area Tax 282,454 228,894 1.01.81% 219,633 136,820 1.800 1.800 1.800 3.333.186 Based on S1,103,271,454 @ 99% & 8.3.31 4405 Interest Income 217,322 65,551 3.750 T.500 1.500 1.800 1.800 3.799,956	Object		Budget	58.33%	Annual		PROP	OSED		Year 2010	
4101 Piopenty Tax Income 3.805.891 3.748.197 7.744.192 Piopenty Tax Income 3.333.136 Based on S1.103.273.1454 / 8.99% & 8.3.1 4102 Delined Ave Tax 222.454 258.994 1.677 1.678 1.6976 1.6776 6.533 3.833.136 Based on S1.103.273.1454 / 8.99% & 8.3.1 4103 Delined Ave Tax 222.454 258.994 1.1677 1.6776 1.500 1.800 1.800 3.789.96 4103 Different Income 217.322 65.551 1.7760 1.7500 1.7500 1.7500 3.789.96 707AL REVENUE 4.123.897 4.114.101 99.77% 2.284.23 1.430.788 44.409 3.789.96 7060 Total Benefits 0 4/DIV/01 0 </td <td>Code</td> <td>Account</td> <td>Revised</td> <td>Actual</td> <td>Budget</td> <td>Quarter 1</td> <td>Quarter 2</td> <td>Quarter 3</td> <td>Quarter 4</td> <td>Total</td> <td></td>	Code	Account	Revised	Actual	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total	
4102 Delinquient Property Tax Income 16,269 15,379 83.30% 16,777 1,677 5,030 8,2883 4465 4268,944 286,943 15,600 15,600 4265 4265,941 426,944		Property Tax Income	3,605,891	3,746,177	103.89%	2,045,413	1,274,192	16,766	16,766	3,353,136	Based on \$1,103,731,454 @ 99% & \$.31
4103 Defined Area Tax 282,446 286,944 101,61% 212,9633 136,820 1,500 1,500 17,500 15,00 17,500 15,00 13,067 <	4102		18.029	15.379	85.30%	1.677	1.677	5.030	8.383	16,766	.,,,,
4405 Interest Income 217.322 65.551 30.16% 17.500 15.50 15.50 15.50 15.50 15.50 15.50 15.50 15.50<	4103	,			101.61%						Based on \$101.025.225@ 99% & \$.36
TOTAL REVENUE 4,123,697 4,144,101 99,77% 2,284,223 1,430,189 41,096 44,444 3,799,966 Total Psyroll 0 #DIV/01 0 0 0 0 0 Total Benefits 0 #DIV/01 0 0 0 0 0 5900 Capital Equipment 0 #DIV/01 0 0 0 0 0 6060 Appraisal Fees 52,800 26,869 51.08% 13.067				,		- /	/	,			
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Total Travel 0 #DIV/0! 0 0 0 5900 Capital Equipment 0 #DIV/0!		Total Benefits	0	0	#DIV/0!	0	0	0	0	0	
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5900 Capital Equipment 0 #DIV/0! 0 6060 Appraisal Fees 52,000 26,869 51.08% 13,067 10,000 10,000		Total Travel	0	0	#DIV/0!	0	0	0	0	0	
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6060 Appraisal Fees 52.600 26.869 51.08% 13.067 1	5900	Capital Equipment	0	0	#DIV/0!					0	
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Total Contractual 52,600 26,869 51.08% 13,067	6060	Appraisal Fees	52.600	26.869	51.08%	13.067	13.067	13.067	13.067	52.268	
Total Supplies 0 #DIV/01 0			52,600	,	51.08%	,				52,268	
G461 Fiscal Agent Fees 6,000 3,970 66.17% 1,500			,	,		,	,	,	,	,	
6461 Fiscal Agent Fees 6,000 3,970 66.17% 1,500		Total Supplies	0	0	#DIV/0!	0	0	0	0	0	
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6464 Principal - 2003 Bond 760,000 0 0.00% 800,000 770,000 6465 Principal - 2001 New Issue 725,000 0 0.00% 770,000 770,000 6466 Principal - 2007 Refunding 312,413 156,206 50.00% 155,738 155,738 0 0 6467 Interest - 2007 Refunding 312,413 156,206 50.00% 50,731 50,731 0 0 6470 Interest - 1997 Issue 112,150 56,075 50.00% 50,731 50,731 11,475 6471 Interest - 2001 taxable 753,652 376,826 50.00% 365,426 365,426 738,851 6473 Interest - 2001 New Issue 149,630 74,815 50.00% 72,315 72,315 11,463 6474 Interest - 2004 Issue 149,630 74,815 50.00% 72,2315 72,315 144,630 6475 Interest - 2005 Issue 388,398 194,199 50.00% 72,2315 74,815 25,000 4,556,559 6477 Principal - 2007 Refunding 25,000 0 0.00		•									
6465 Principal - 2001 New Issue 725,000 0 0.00% 770,000 770,000 770,000 6466 Principal - 2009 Defined Area 0 0 0 0.00% 155,738 155,738 70,000 0 0 0 6467 Interest - 2007 Refunding 312,413 156,206 50.00% 155,738 155,738 70,125 70,125 70,125 70,125 101,463 730,851 730,851 730,851 730,851 730,851 730,851 730,851 738,704 120,634 120,634 144,630 384,398 194,199 50.00% 192,199 192,199 132,193 384,398 25,000 384,398 25,000 144,630 384,398 25,000 144,630 384,398 25,000 144,630 384,398 25,000 144,630 384,398 25,000 144,630 384,398 25,000 144,630 384,398 25,000 144,650 366,450 160,15% 995,011 995,011 995,011 86,140 4,708,827 Includes \$188,550 from W Impact Fees \$80,461 from DS Reserves To Defined Area DS Reserves To Defined Area DS Reserve		•						,		,	
6466 Principal - 2009 Defined Area 0 0 #DIV/0! 0		•									
6467 Interest - 2007 Refunding 312,413 156,206 50.00% 155,738 155,738 311,475 6470 Interest - 1996 Issue 82,276 41,138 50.00% 35,063 35,063 70,125 6471 Interest - 1997 Issue 112,150 56,075 50.00% 365,426 731 101,463 6472 Interest - 2001 Iaxable 753,652 376,826 50.00% 189,352 189,352 378,704 6473 Interest - 2000 Pelined Area 0 0 #DIV/0! 54,833 65,800 120,634 6476 Interest - 2004 Issue 149,630 74,815 50.00% 72,315 72,315 120,634 6477 Principal - 2007 Refunding 25,000 0 0.00% 25,000 384,398 25,000 25,000 25,000 25,000 25,000 4,656,559 6477 Principal - 2007 Refunding 25,014 1,160,976 25,66% 1,500 3,484,763 1,500 3,484,763 1,500 4,656,559 6478 Interest - 2004 Issue 4,525,014 1,160,976 25,66% 1,168,796 <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>770,000</td> <td></td> <td></td> <td></td>		•						770,000			
6470 Interest - 1996 Issue 82,276 41,138 50.00% 35,063 35,063 70,125 6471 Interest - 1997 Issue 112,150 56,075 50.00% 50,731 50,731 50,731 101,463 6472 Interest - 2001 taxable 753,652 376,826 50.00% 365,426 365,426 730,851 6473 Interest - 2009 Defined Area 0 0 #DIV/0! 54,833 65,800 120,634 6475 Interest - 2004 Issue 149,630 74,815 50.00% 72,315 72,315 384,398 6476 Interest - 2005 Issue 388,398 194,199 50.00% 122,199 384,398 25,000 384,398 6477 Principal - 2007 Refunding 25,000 0 0.00% 25,000 4,656,559 4,656,559 Total Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 14,567 4,08,277 Transfer From - 712,834 1,141,636 160,15% 995,011 806,461 from DS Reserves 50.04% 50.04% 50.04% 50.04% 50.		•	Ŭ,	-		155 738		155 738		-	
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6472 Interest - 2001 taxable 753,652 376,826 50.00% 365,426 366,426 730,851 6473 Interest - 2001 New Issue 409,516 204,758 50.00% 189,352 189,352 378,704 6474 Interest - 2009 Defined Area 0 0 0 189,352 189,352 378,704 6475 Interest - 2004 Issue 149,630 74,815 50.00% 72,315 72,315 144,630 6476 Interest - 2005 Issue 388,398 194,199 50.00% 192,199 384,398 25,000 6477 Principal - 2007 Refunding 25,000 0 0 0.00% 25,000 25,000 25,000 6477 Principal - 2007 Refunding 25,000 0 0 0.00% 25,000 4,656,559 701 Other Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 14,567 4,708,827 Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 86,140 86,140 50.614 50.614 50.00% 50.00% 50.00				1		/		,		-, -	
6473 Interest - 2001 New Issue 409,516 204,758 50.00% 189,352 189,352 379,704 6474 Interest - 2009 Defined Area 0 0 #DIV/0! 54,833 65,800 120,634 6475 Interest - 2004 Issue 149,630 74,815 50.00% 72,315 72,315 144,630 6476 Interest - 2005 Issue 388,398 194,199 50.00% 192,199 192,199 25,000 25,000 25,000 25,000 25,000 25,000 26,000 4,656,559 6477 Principal - 2007 Refunding 25,000 0 0.00% 11,168,796 1,500 3,484,763 1,500 4,656,559 7 total Other Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 14,567 4,708,827 Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 8806,461 from DS Reserves To Defined Area DS Reserve To Defined Area DS Reserve 0.00% 0.00% 86,140 86,140 86,140 10 Defined Area DS Reserve	-		,								
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6475 Interest - 2004 Issue 149,630 74,815 50.00% 72,315 144,630 6476 Interest - 2005 Issue 388,398 194,199 50.00% 192,199 192,199 384,398 6477 Principal - 2007 Refunding 25,000 0 0.00% 25,000 3484,763 1,500 70tal Other Expenses 4,525,014 1,160,976 25.66% 1,168,796 1,500 3,484,763 1,500 4,656,559 70tal Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 145,67 Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 995,011 86,140 86,140 86,140 86,140 86,140 86,140 86,140			409,016				I				
6476 Interest - 2005 Issue 388,398 194,199 50.00% 192,199 192,199 384,398 25,000 6477 Principal - 2007 Refunding 25,000 0 0.00% 25,000 4,555,000 4,555,000 4,552,014 1,160,976 25.66% 1,168,796 1,500 3,484,763 1,500 4,656,559 Total Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 14,567 4,708,827 Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 \$806,461 from DS Reserves Transfer To 258,917 0 0.00% 86,140 86,140 To Defined Area DS Reserve			140.000				I				
6477 Principal - 2007 Refunding 25,000 0 0.00% 25,000 25,000 4,656,559 Total Other Expenses 4,527,614 1,160,976 25.95% 1,181,863 14,567 3,497,830 14,567 4,708,827 Transfer From - Transfer To 712,834 1,141,636 160.15% 995,011 995,011 \$806,461 from DS Reserves To Defined Area DS Reserve 0.00% 86,140 86,140 86,140 10											
Total Other Expenses 4,525,014 1,160,976 25.66% 1,168,796 1,500 3,484,763 1,500 4,656,559 Total Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 14,567 4,708,827 Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 \$806,461 from DS Reserves Transfer To 258,917 0 0.00% 86,140 86,140 To Defined Area DS Reserve						192,199					
Total Expenses 4,577,614 1,187,845 25.95% 1,181,863 14,567 3,497,830 14,567 4,708,827 Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 995,011 \$806,461 from DS Reserves Transfer To 258,917 0 0.00% 86,140 86,140 To Defined Area DS Reserve	6477			-		1 169 706	1 500		1 500		
Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 \$806,461 from DS Reserves Transfer To 258,917 0 0.00% 86,140 86,140 To Defined Area DS Reserve		Total Other Expenses	4,525,014	1,160,976	25.00%	1,168,796	1,500	3,484,763	1,500	4,656,559	
Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 \$806,461 from DS Reserves Transfer To 258,917 0 0.00% 86,140 86,140 To Defined Area DS Reserve		Total Evenence	4 577 64 4	4 407 045	05.050/	4 4 9 4 9 6 9	44.507	2 407 020	44507	4 700 007	
Transfer From - 712,834 1,141,636 160.15% 995,011 995,011 \$806,461 from DS Reserves Transfer To 258,917 0 0.00% 86,140 To Defined Area DS Reserve		Total Expenses	4,577,614	1,187,845	25.95%	1,181,863	14,567	3,497,830	14,567	4,708,827	Includes \$188 EEO from W/ Impact Food
Transfer To 258,917 0 0.00% 86,140 86,140 To Defined Area DS Reserve		Transfor From	710 004	1 1 1 1 6 2 0	100 100/				005 011	005 044	
				, ,					,	, -	•••••
Revenue in Excess of Expenses (0) 4,067,892 -1133771523.32% 1,102,360 1,415,622 (3,456,734) 938,753 0		mansier 10	258,917	0	0.00%				80,140	86,140	TO Defined Area DS Reserve
Nevenue in Excess 01 Expenses (0) 4,007,032 -11337/1323.3270 1,102,300 1,413,022 (3,430,734) 930,733 0		Povonuo in Exonos of Expanses	(0)	4 067 900	1100771500 000/	1 102 260	1 /15 622	(2 456 724)	029 752	0	
		Nevenue in Excess of Experises	(0)	4,007,092	-113311 1323.32%	1,102,300	1,410,022	(3,430,734)	930,733	0	J

Brushy Creek Municipal Utility District Debt Service Budget Fiscal Year:2010 Cost Center: Bonds

			FY2009						
		FY2009	7 months	% of					Fiscal
Object		Budget	58.33%	Annual		PROF	POSED		Year 2010
Code	Account	Revised	Actual	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
4120	Bond Revenue	65,000	0	0.00%		20,000			20,000
4405	Interest Income	40,000	0	0.00%					0
	TOTAL REVENUE	105,000	0	0.00%	0	20,000	0	0	20,000
	Total Payroll	0	0	#DIV/0!	0	0	0	0	0
	Total Benefits	0	0	#DIV/0!	0	0	0	0	0
	Total Travel	0	0	#DIV/0!	0	0	0	0	0
	lotal fravel	0	0	#DIV/0!	0	0	0	0	0
5900	Capital Equipment	0	0	#DIV/0!					0
0000	Capital Equipment	J	0	nervio.					Ŭ
6080	Contractual/Contract Labor	105,000	0	0.00%		15,000	[15,000
	Total Contractual	105,000	0	0.00%	0	15,000	0	0	15,000
									, i
	Total Supplies	0	0	#DIV/0!	0	0	0	0	0
6310	Fees/Dues/Subscription Expense	0	500	#DIV/0!		5,000			5,000
	Total Other Expenses	0	500	#DIV/0!	0	5,000	0	0	5,000
		105.000							
	Total Expenses	105,000	500	0.48%	0	20,000	0	0	20,000
	Transfer From -	0	0	#DIV/0!					0
	Transfer From -	0	0	#DIV/0! #DIV/0!					0
		0	0	#DIV/0!					0
	Revenue in Excess of Expenses	0	(500)	#DIV/0!	0	0	0	0	0
	Nevenue in Excess of Expenses	0	(300)	#010/0!	0	0	0	0	0

Brushy Creek Municipal Utility District Fiscal Year 2009-2010 Budget Overview of the Capital Fund

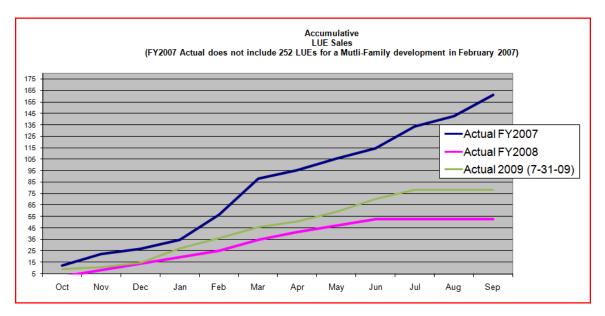
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being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

The current Builders Fee for one LUE is \$5,160.95. This fee is recorded as follows;

Fee Amount	<u>Purpose</u>	<u>Fund</u>	<u>Department</u>
\$2,095	Water CRF	Capital	Capital
\$1,804	Waste Water CRF	Capital	Capital
\$711.95	Parks Fee	Capital	Builders Park Fee
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration
\$60	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$100	Deposit	Recorded as a	a liability to be refunded when
resident terminates se	ervice		

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 form 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 \$160,000 at the start of FY2010. The Wastewater impact fee retained earnings is projected to be \$750,000 at the start of FY2010. The FY2009 budget reflects transferring \$349,431 from the waste water fee retained earnings in FY2009 to contribute to the regional wastewater contract payments. This will only occur if utility revenues do not cover the costs with utility capital improvements and repairs in FY2009.

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 Pool. This revenue is regarded as General Fund revenue and staff is moving the budget for Park Fees to the General Fund.

FY2009 Proposed Budget

The chart below reflects the summary budget for the Capital Fund for FY2009-2010. The detail budget can be found following this summary.

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 \$40,000 of the Waste water impact fee reserve funds are being transferred to the General Fund. 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.

Park Fee revenue has been removed from the Capital Fund Budget and is now included in the General Fund budget.

Capital Budget										
Fiscal Year:2010										
Cost Center: Capital Summary										
		FY2009	% of	Fiscal						
Account	FY2009	7 months	Annual	Year 2010						
REVENUE	Revised	58.33%	Budget	Total						
CRF - Water	188,550	74,984	39.77%	188,550						
CRF - WW	162,360	50,949	31.38%	162,360						
Interest Income	19,500	5,185	26.59%	14,000						
TOTAL REVENUE	370,410	131,117 🕈	35.40%	364,910						
Capital Equipment	0	439,542 🖡	#DIV/0!	0						
Total Expenses	0	439,542	#DIV/0!	0						
	_									
Transfer From -	0	0	#DIV/0!	0						
Transfer To	370,410	291,965	78.82%	350,910						
Devenue in Evenes of Evenes	0	(000 200)	#DIV/01	14.000						
Revenue in Excess of Expense	0	(600,390)	#DIV/0!	14,000						

Brushy Creek Municipal Utility District Capital Budget Fiscal Year:2010 Cost Center: Capital Recovery Fees

Object <u>Code</u> 4202 4204 4405	Account CRF - Water CRF - WW Interest Income TOTAL REVENUE	FY2009 Budget <u>Revised</u> 188,550 162,360 19,500 370,410	FY2009 7 months 58.33% Actual 106,409 78,009 6,140 190,558	% of Annual <u>Budget</u> 56.44% 48.05% 31.49% 51.45%	Quarter 1 47,138 40,590 3,500 91,228	PROF Quarter 2 47,138 40,590 3,500 91,228	POSED Quarter 3 47,138 40,590 3,500 91,228	Quarter 4 47,138 40,590 3,500 91,228	162,360	Based on 90 LUES @ \$2095 Based on 90 LUES @ \$1804 Based on 2% earnings
	Total Payroll	0	0	#DIV/0!	0	0	0	0	0	
	Total Benefits	0	0	#DIV/0!	0	0	0	0	0	
	Total Travel	0	0	#DIV/0!	0	0	0	0	0	
5900	Capital Equipment	0	439,542	#DIV/0!					0	
	Total Contractual	0	0	#DIV/0! #DIV/0!	0	0	0	0	0	
	Total Supplies	0	0	#DIV/0!	0	0	0	0	0	
	Total Other Expenses	0	0	#DIV/0!	0	0	0	0	0	
	Total Expenses	0	439,542	#DIV/0!	0	0	0	0	0	
	Transfer From - Transfer To	0 370,410	12,593 665,516	#DIV/0! 179.67%				350,910	0 350,910	\$162,360 to General Fund for the WW contract costs \$188,550 to Debt Service for LTW project debt
	Revenue in Excess of Expenses	0	(901,907)	#DIV/0!	91,228	91,228	91,228	(259,683)	14,000	