



Cat Hollow Park Pavilion - Completed March 2016

FY 2017 Budget

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Brushy Creek Municipal Utility District Annual Budget
For the Fiscal Year
October 1, 2016 to September 30, 2017

DISTRICT LEADERSHIP

REBECCA B. TULLOS
Place 1 Director

RUSS SHERMER
Place 2 Director

KIM FILIATRAULT
Place 3 Director

DONNA B. PARKER
Place 4 Director

SHEAN R. DALTON
Place 5 Director

Staff

MIKE PETTER
General Manager

MARGIE ANTHES
Executive Assistant

Board of Directors' Message

We are pleased to present the approved Budget for FY2017 which decreases both the District and Defined Area tax rates and still operates within the District's long range Financial Plan. We remain focused on our key strategic goals with this budget while meeting the challenge of limited funding with innovative service delivery that our residents have come to expect.

Our decisions in preparing the FY2017 Budget have been guided by input from District Resident Advisory Committees, the Ten Year Parks and Open Spaces Master Plan approved in 2011, and long range financial forecasts.

Decreased Tax Rate

A decrease of \$.005 from the prior year's tax rate reduces the total tax rate to \$.465 per \$100 of assessed valuation. The FY2017 Budget also includes a \$.045 decrease in the District's Defined Area tax rate to \$.225 per \$100 of assessed valuation. The Defined Area tax rate is entirely devoted to debt service. These decreases can be accommodated in our long range plan as the tax rate will allow us to meet all obligations and continue to provide high service levels.

Parks & Recreation improvements

In FY2016 the District was able to complete a number of parks and recreation improvements including:

- Meeting room renovations at Community Center
- New piece of inflatable play equipment for pools
- New playground equipment at Cat Hollow Park
- New pavilion in Cat Hollow Park
- Trail improvements in the Woods Ephraim greenbelt

Continuing the District's priority of providing high quality parks and recreation amenities, the FY2017 budget includes funding for new equipment and projects including:

- New playscapes at Pepper Rock, Highland Horizon, and Sendero Springs parks
- Parking at Pepper Rock Park
- Completion of Creekside pool renovations
- Additional Trail improvements

Community Center Expansion Project

We are especially excited to report that the long awaited Community Center Expansion project will reach completion in 2017. The expansion project began in FY2016 as part of the master plan for the District will increase the size of the facility by nearly 45% allowing for greater availability of Community Center amenities to all residents.

Utilities Projects:

FY2016 saw considerable accomplishments for the Utilities Department with focus on reducing the District water loss percentage. The Brushy Creek North Waterline replacement was the largest project for the Utilities Department and was vital to decreasing the District's percentage of water loss this past year. This reduction in unaccounted for water will help us maintain competitive utility rates for all our customers.

The FY2017 budget supports the Board's commitment to improving the utility infrastructure with funding for the following projects in alignment with the District's long term plans:

- Water Treatment Facility membrane replacement and generator assessment
- Lift station inspections
- Renovation of maintenance yard
- New fence at Deer Tract elevated storage tank

The FY2017 budget reflects the necessity of a reliable, efficient water and wastewater system in the District.

Conclusion

The FY2017 Budget addresses the Board's top priorities. Our emphasis is on maintaining existing assets while continuing to promote the highest quality of life in the Brushy Creek Community in the most cost-effective manner.



Budget Summary and Overview

Brushy Creek Municipal Utility District Fiscal Year 2017 Budget Overview

Fiscal Year 2017 Goals

On the Board adopted the following goals to guide the preparation of the FY 2017 budget.

1. Maintain and enhance the quality of life for all residents within the District

- a) Receive the approval of the designs for the improvements to the Maintenance Yard to include public access and be prepared to bid the project.

Measurement

- Board approved design and construction plans

- b) Complete plans to expand Community Center to accommodate resident needs and expand recreational opportunities

Measurement

- Construction of Community Center expansion is on track to be completed by calendar year end and a re-opening celebration scheduled.
- Renovation of Community Center Administrative Offices is complete

- c) Improve availability of water for utility customers.

Measurement

- Water Accountability Report reflects annual water loss to be less than 10%
- Ground Well #5 is operating effectively
- Ground Well #6 is completed and operating effectively

- d) Identify improvements necessary to enhance safety of District residents

Measurement

- Identify, assess and develop strategies to resolve potential safety issues

2. Maintain standards of District facilities and property in a way that generates pride and ownership and enhances the overall appearance of the District

- a) Master plan projects are completed on time and to the expectations of the Community

Measurement

- Pepper Rock Park, Creekside, and Sendero Springs Trail repairs are completed by the contractual date.

- b) Maintain clean and functional facilities to a common standard and in a manner that commands respect

Measurement

- Include information in quarterly metrics report, when facilities fall below acceptable standards
- c) Review Parks Master Plan against completed projects and recommend updates to the Board

Measurement

- Projects have been prioritized for fiscal years 2018-2020
- Plan is reviewed and approved by the Board

3. Enhance the sense of Community amongst Brushy Creek residents for all ages

- a) Establish a Community Relations position responsible for community related issues, activities, and events.

Measurement

- Approved job description, action plan, and goals for the implementation of a Community Relations position
- b) Develop outreach plan for residents of all ages, particularly groups not participating in District events including adults and teenagers.

Measurement

- Approved action plan that identifies activities, target populations, goals, and outreach techniques.

4. Maintain and update long range operational plan

- a) Incorporate Utility Rate Planning into the Long Range Model

Measurement

- Complete the Utility Rate Study
 - Identify additional projects to be funded by reserves
 - Projected Organization Chart that matches the Financial Model
- b) Further develop the impact and opportunities the Parks Master Plan and related improvements can do for the District

Measurement

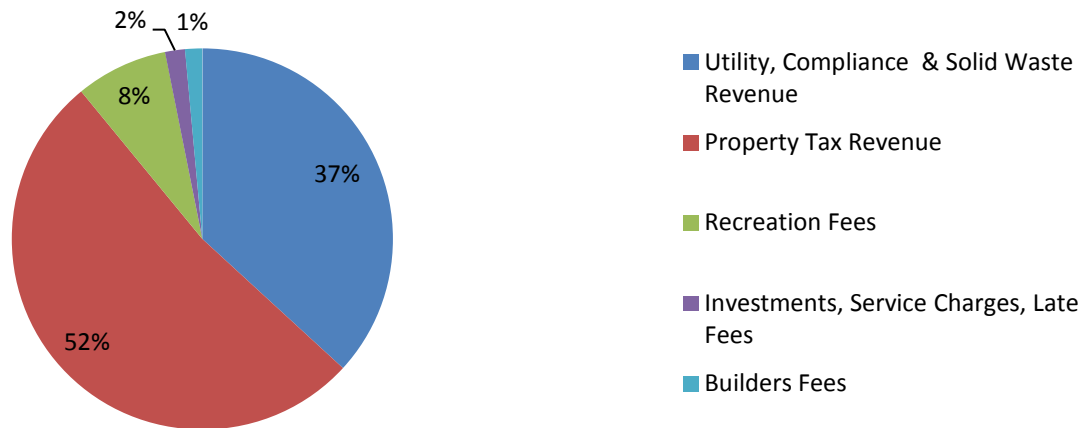
- Hire a Parks and Recreation Manager
- Complete Park Master Concepts for two parks.

Funding Overview

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

Brushy Creek Sources of Funding	FY2017	% change	FY2016	% change	FY2015	% change	FY 2014	% change
Utility, Compliance & Solid Waste Revenue	\$6,466,556	1.86%	\$6,348,623	3.76%	\$6,070,110	-0.79%	\$6,118,722	2.00%
Property Tax Revenue	\$9,172,506	9.47%	\$8,379,245	18.23%	\$7,813,605	10.25%	\$7,087,458	8.58%
Recreation Fees	\$1,371,609	6.19%	\$1,291,599	21.45%	\$1,183,599	11.30%	\$1,063,470	8.18%
Investments, Service Charges, Late Fees	\$296,857	-20.29%	\$372,437	-20.83%	\$446,626	-5.06%	\$470,436	-1.47%
Builders Fees	\$254,660	-31.16%	\$369,920	-21.50%	\$472,432	0.26%	\$471,228	0.50%
Bond Revenue (Community Center Expansion)					\$5,050,000			
Total	\$17,562,188	4.77%	\$16,761,825	-20.32%	\$21,036,373	38.29%	\$15,211,314	5.23%

FY 2017 Sources of Funding



How the Funding is Allocated

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

- Property Tax Revenue
 - \$0.295 of the tax rate pays for Administrative and Maintenance expenses
 - \$0.17 of the tax rate pays for District debt service obligations
- Utility, Compliance, and Solid Waste Revenue
 - Funds Water, Waste Water, Water Treatment Facility, Regulatory Compliance and Solid Waste operating expenses
 - Funds \$120 per utility connection for Recreation expenses - \$680,760
 - Funds Administrative overhead expenses at 10% of all revenue - \$653,226
- Recreation Fees
 - Fund Community Center, Aquatics and Parks programming expenses
 - Funds Administrative overhead expenses at 10% of revenue - \$136,661
- Investments, Service Charges and Late Fees
 - Fund Administrative expenses
 - Fund Parks Maintenance expenses
 - Fund annual debt service payments
 - Fund impact fee reserves
- Builder Fees
 - Fund park fees fund balance
 - Fund annual debt service for long-term water projects
 - Fund regional waste water capital charges

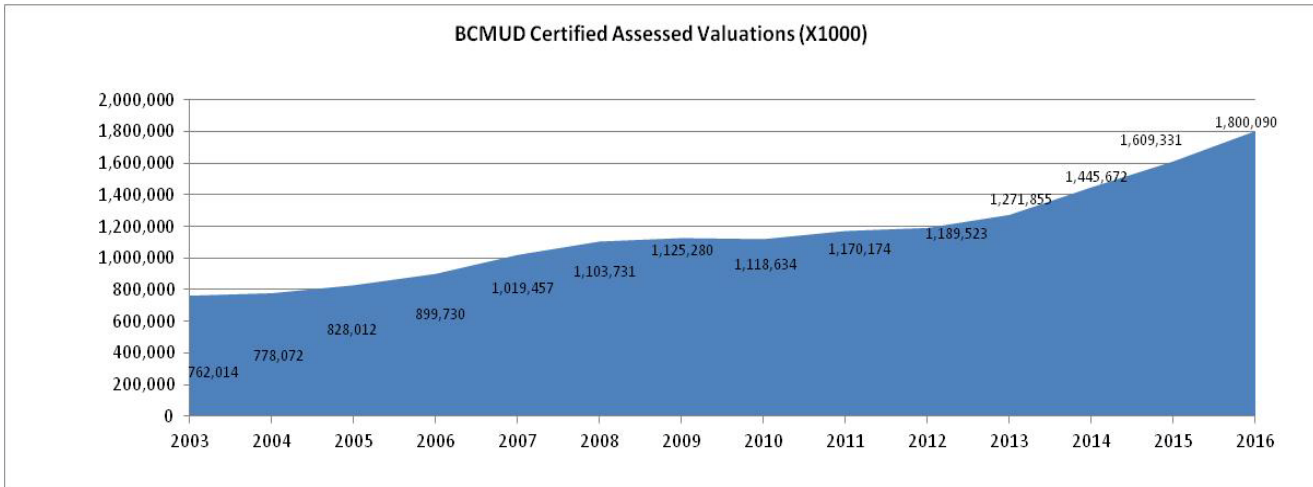


Tax Rate Information

Assessed Values and Property Taxes

As the District continues to grow its overall assessed valuation continues to increase as well. This growth has enabled the District to keep the tax rate relatively steady while funding increased costs related to the provision of services and the maintenance of parks and facilities. This fiscal year, the District is able to decrease the total tax rate by \$0.005 per \$100 valuation. The District is able to make this decrease in rates due to the District’s valuations increasing, a significant balance in the debt service reserves and the debt service obligations decreasing over time. The continued operations and maintenance rate provides the revenue needed to keep pace with the growing need for maintenance of the District’s assets and the increased costs of providing services to a growing population. The Defined Area tax rate also decreases by \$.045 per \$100 valuations in the FY2017 budget. The Defined Area tax rate is used exclusively for debt service.

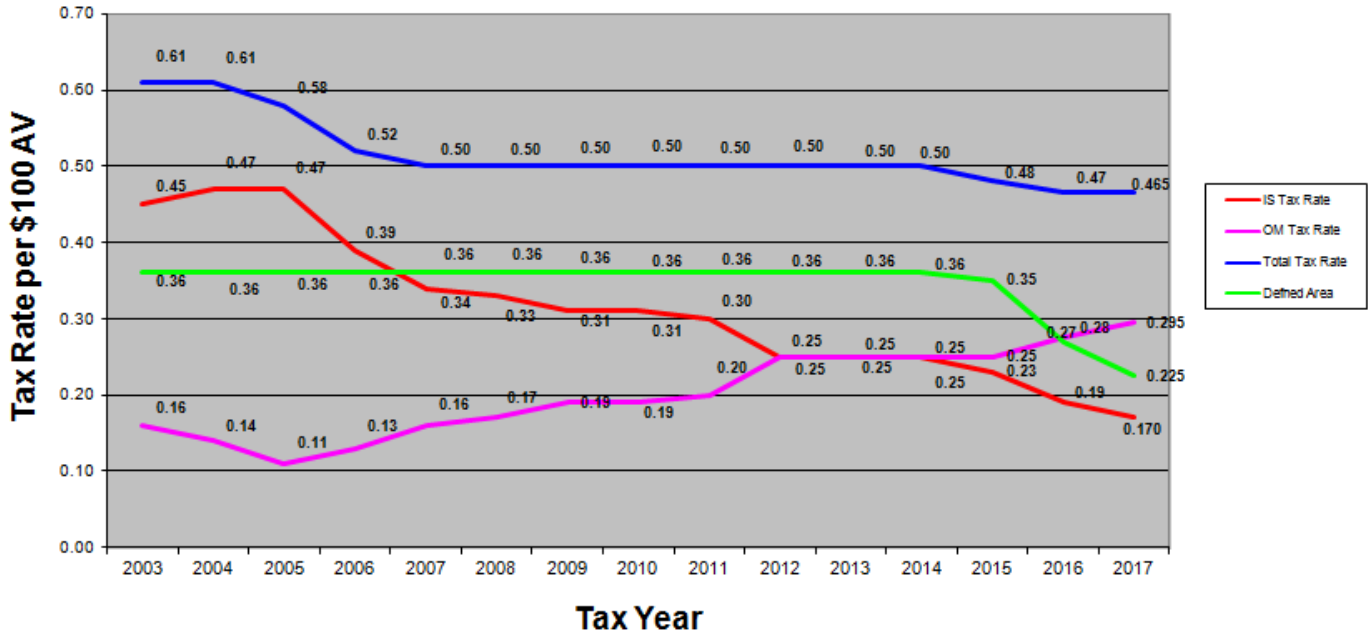
The following charts show the District’s growth in assessed valuation.



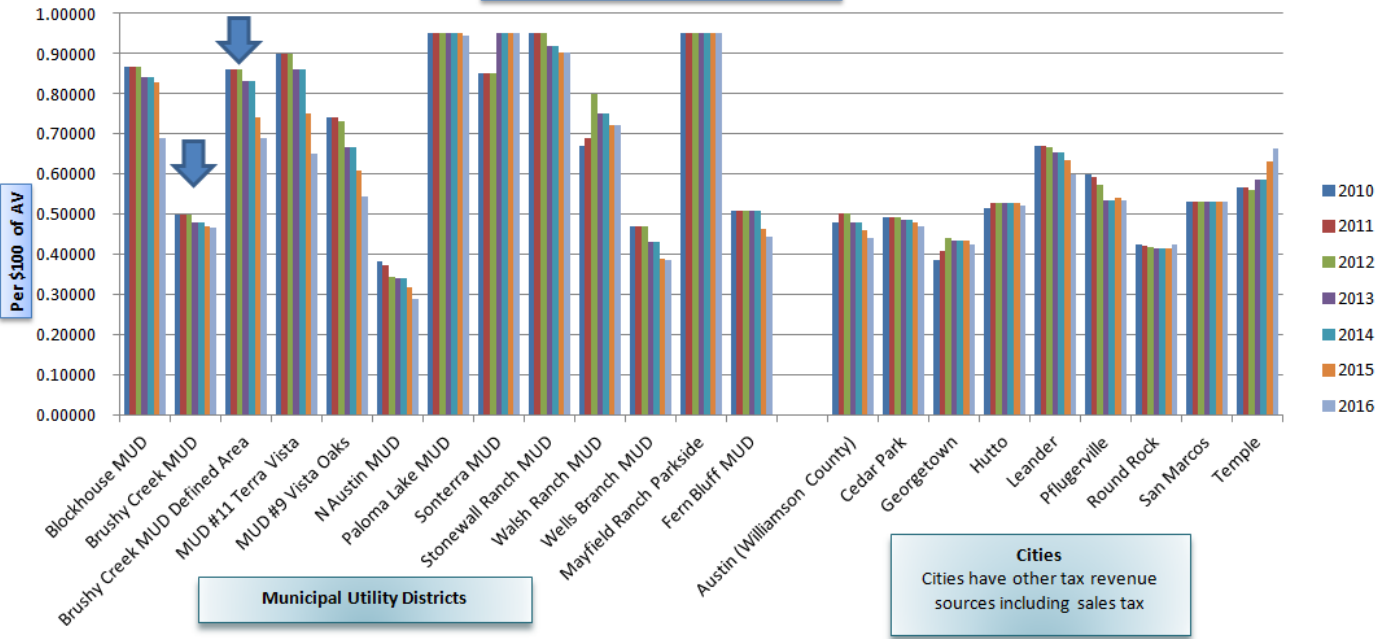
Tax Rates

<u>District</u>	<u>Tax Year 2016</u>	<u>Tax Year 2015</u>
Operation	\$.295 per \$100 AV	\$.28 per \$100 AV
Debt Service	\$.17 per \$100 AV	\$.19 per \$100 AV
TOTAL	\$.465	\$.47
<u>Defined Area</u>	<u>Tax Year 2016</u>	<u>Tax Year 2015</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	\$.225 per \$100 AV	\$.27 per \$100 AV
TOTAL	\$.225	\$.27

Brushy Creek MUD Tax History



Comparison of Local Tax Rates





Water and Wastewater Rates

Water Rates

In-District

Base Rate	\$14.00
Winter Rate	\$2.10 per 1,000 gallons
Summer Rate	\$2.75 per 1,000 gallons
State Assessment	½ %

Out-of-District

Base Rate	\$37.82
Winter Rate	\$2.10 per 1,000 gallons
Summer Rate	\$2.75 per 1,000 gallons
State Assessment	½ %

Wastewater Rates

In-District

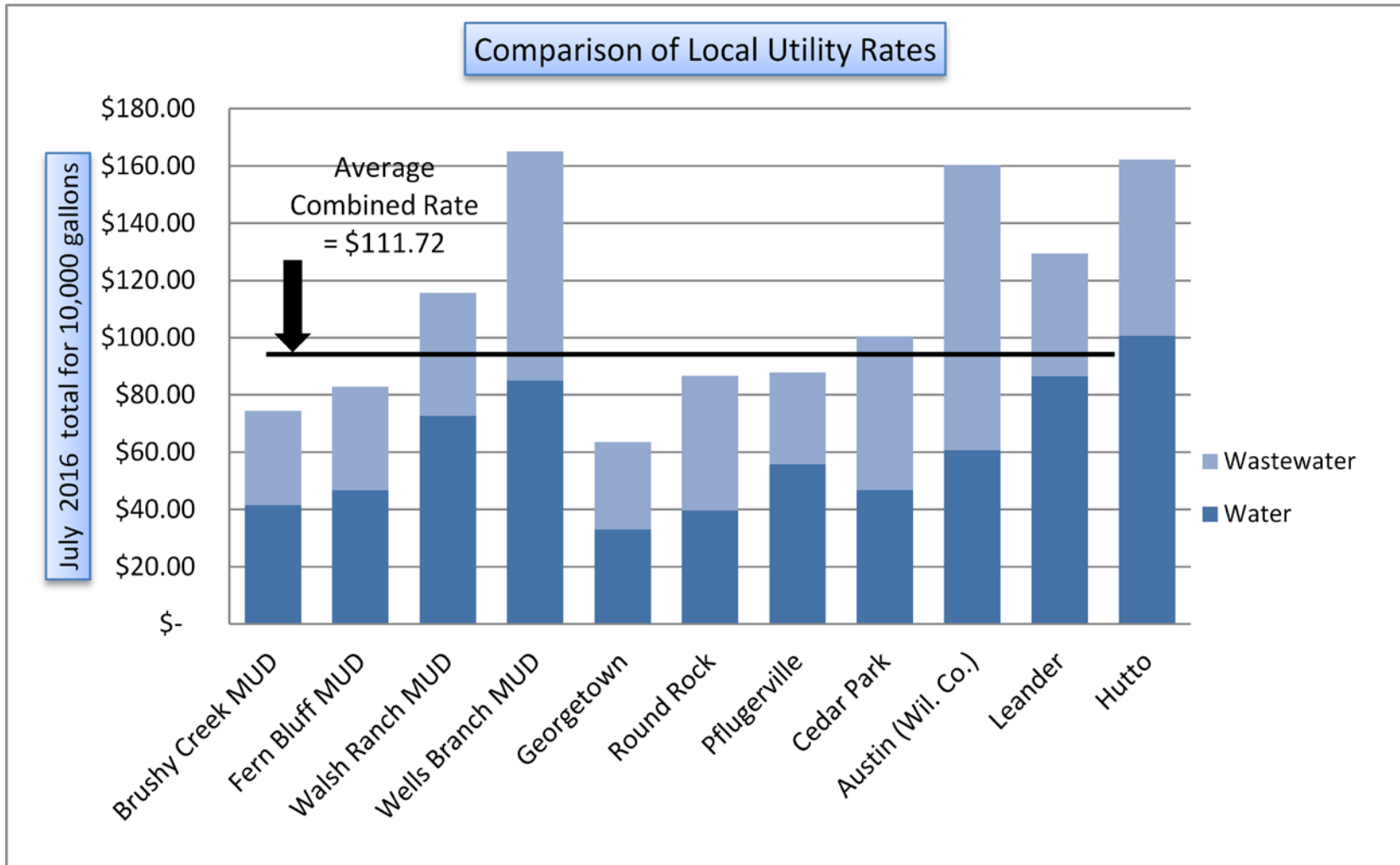
Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

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

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

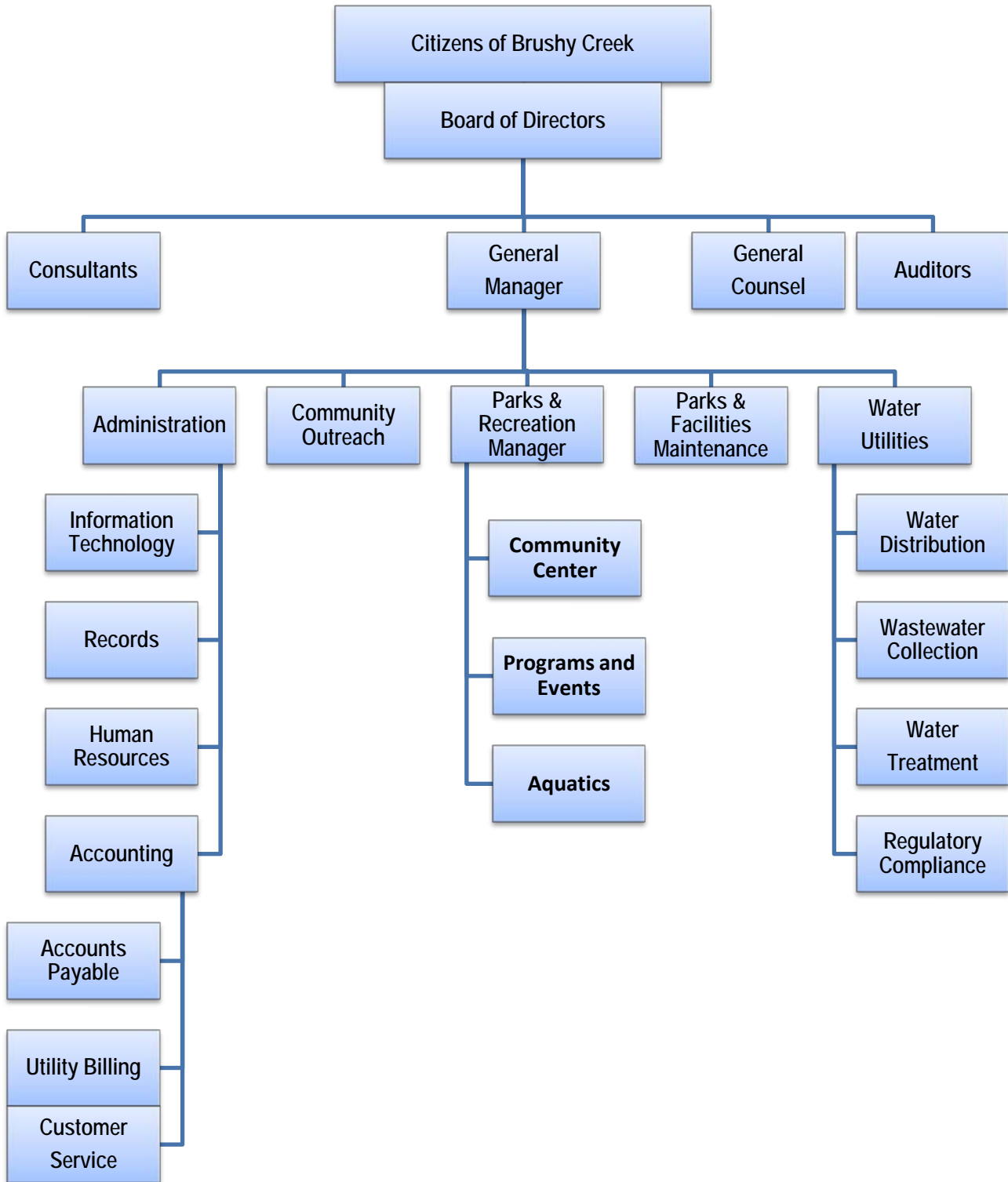


Water & Wastewater Rates





Budgeted Positions



BUDGETED POSITIONS				
EMPLOYEE	FY2016		FY2017 Budget	
	Numbers	FTE	Numbers	FTE
Administration				
General Manager	1	1.00	1	1.00
Executive Assistant	1	1.00	1	1.00
Chief Administrative Officer	1	1.00	1	1.00
Records Specialist	1	0.50	1	0.50
IT Specialist	1	1.00	1	1.00
Administrative Services Specialist	1	1.00	1	1.00
Accounting Manager	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
Customer Service Representative	3ft 1pt	3.50	3ft 1pt	3.50
Customer Service Team Lead	1	1.00	1	1.00
Security Guards	2	2.00	2	2.00
Total	17	16.00	17	16.00
Maintenance				
Parks & Facilities Maint. Coordinator	1	1.00	1	1.00
Operator II Parks	1	1.00	1	1.00
Operator I Parks	5	5.00	5	5.00
Facility Maintenance Specialist	1	1.00	1	1.00
Total	8	8.00	8	8.00
Recreation				
Aquatics Specialist	1	1.00	1	1.00
Head Lifeguards	5 S	2.32	6 pt	4.25
Lifeguard Shift Lead			12 S	3.00
Lifeguards	60 S	6.95	48 S	3.95
Head Swim Instructor	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00
Parks & Recreation Manager	0	0.00	1	1.00
Community Realtions Specialist	0	0.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00
Sports & Fitness Lead	1	1.00	1	1.00
Fitness Specialist	1	1.00	1	1.00
Recreation Assistant	6	3.25	6	3.25
Youth League Specialist	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50
Instructor Specialist	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00
Member Services Support	5	2.30	5	2.30
Child Play Attendant	3 pt	0.95	3 pt	0.95
Personal Trainer	1	0.50	1	0.50
Programs & Events Coordinator	1	1.00	1	1.00
Program Support	8 pt/s	4.00	8 pt/s	4.00
Program Support - Camp Specialist	1 pt/s	0.30	1 pt/s	0.30
Program & Event Assistant	1	1.00	1	1.00
Total	109	31.92	112	35.85
Utilities				
Utility System Coordinator	1	1.00	1	1.00
Public Works Admin Assistant	1	1.00	1	1.00
Utility Systems Team Lead	1	1.00	1	1.00
Utility Systems Operator	5	5.00	5	5.00
Maintenance & Compliance Specialist	1	1.00	1	1.00
Water Facility Lead	1	1.00	1	1.00
Utility Systems Operator @ WTF	3	3.00	3	3.00
Total	13	13.00	13	13.00
District Total	147	68.92	150	72.85



General Fund Summary

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

In February 2009, the Board approved the funding plan for each of these cost centers. Staff has been able to present a budget that reflects the funding strategy with no overall rate increases. The General Fund expenses for FY2017 represent a 7% increase from FY2016 budgeted expenses, and revenue is budgeted to increase 8%.

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

There are several significant impacts to the FY2017 Budget.

Major Projects and Capital Items

Administration

- \$14,000 for server replacements
- \$15,000 for second phase of security camera replacements
- \$25,000 for website improvements
- \$12,000 for upgrade to Office 365
- \$6,000 for air conditioned computer equipment racks at the pools

Utilities

- \$11,000 for Deer Tract elevated storage fence
- \$226,000 for Water Treatment Facility membrane replacement
- \$15,000 for PRV replacement
- \$50,000 to relocate utilities for the Hairy Man Road project
- \$11,400 for lift station inspections
- \$20,000 for Water Treatment Facility generator assessment
- \$200,000 to renovate the maintenance yard (plus an additional \$250,000 from reserves)

Parks Master Plan

- \$150,000 for replacement of Pepper Rock Park playscapes and shade cover
- \$15,000 for the Pepper Rock Park fence
- \$45,000 for Sendero Springs section 7 playscape and shade cover
- \$25,000 for Highland Horizon playscape
- \$130,000 for Creekside Renovations and Deck Replacement (plus an additional \$240,000 from reserves)
- \$450,000 for trail improvements (plus an additional \$250,000 from reserves)

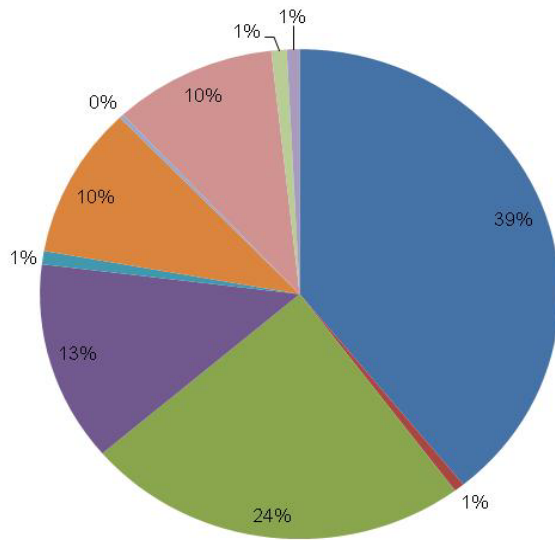
Recreation

- \$400,000 for new office furniture after Community Center Expansion (from Parks Capital reserves)

Parks

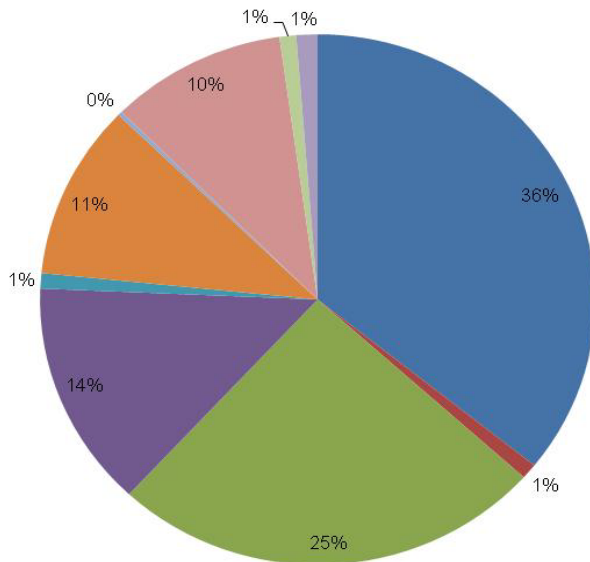
- \$64,000 for Shaded Fuel Breaks

FY2017 General Fund Revenue



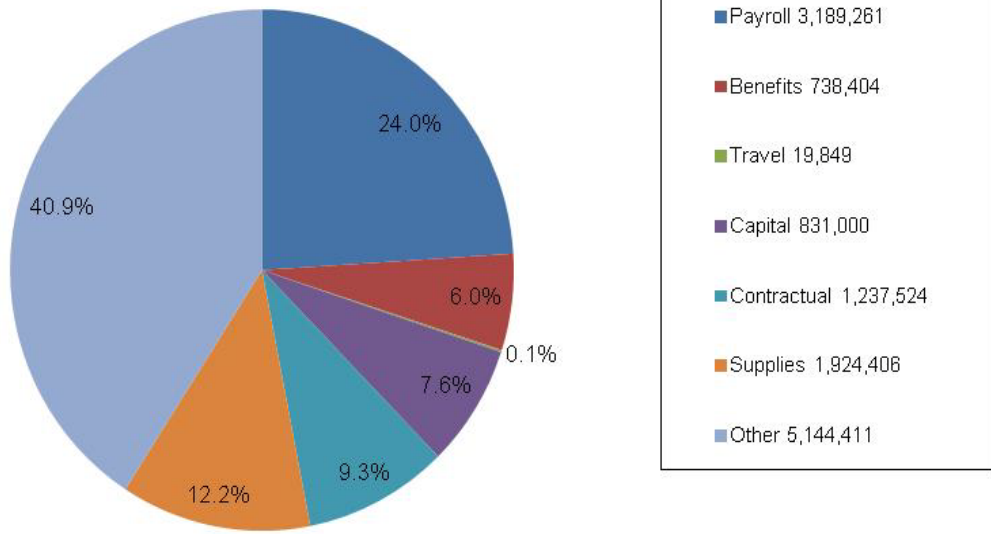
■ Tax Income	\$5,283,448
■ Admin Fees	\$87,500
■ Water Service	\$3,228,064
■ Waste Water Service	\$1,782,996
■ Regulatory Compliance Fees	\$118,000
■ Solid Waste	\$1,348,696
■ Investments	\$35,000
■ Recreation Income	\$1,371,609
■ Service Charges	\$129,000
■ Other Income	\$107,897

FY2016 General Fund Revenue

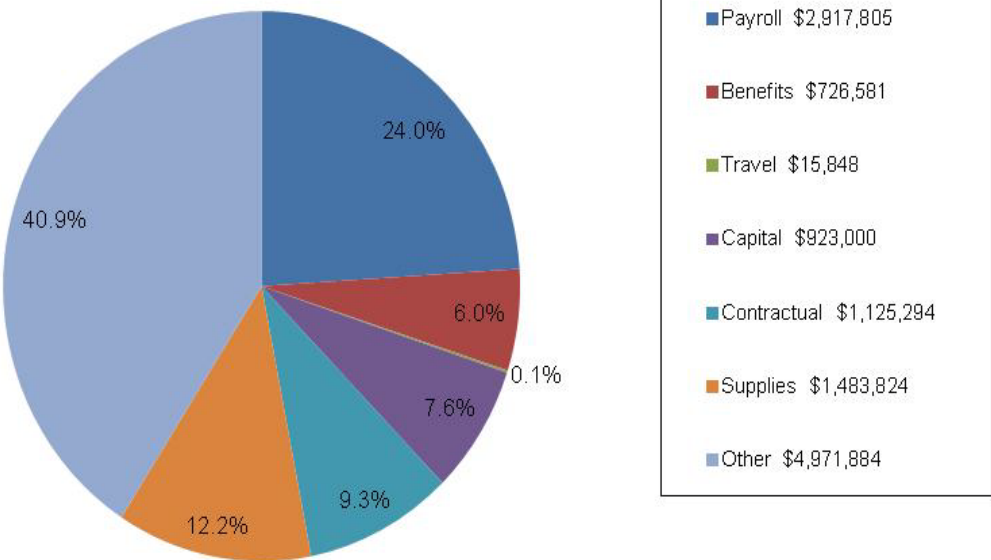


■ Tax Income	\$4,483,370
■ Admin Fees	\$117,660
■ Water Service	\$3,160,875
■ Waste Water Service	\$1,727,988
■ Regulatory Compliance Fees	\$117,000
■ Solid Waste	\$1,337,760
■ Investments	\$30,000
■ Recreation Income	\$1,291,599
■ Service Charges	\$121,100
■ Other Income	\$154,883

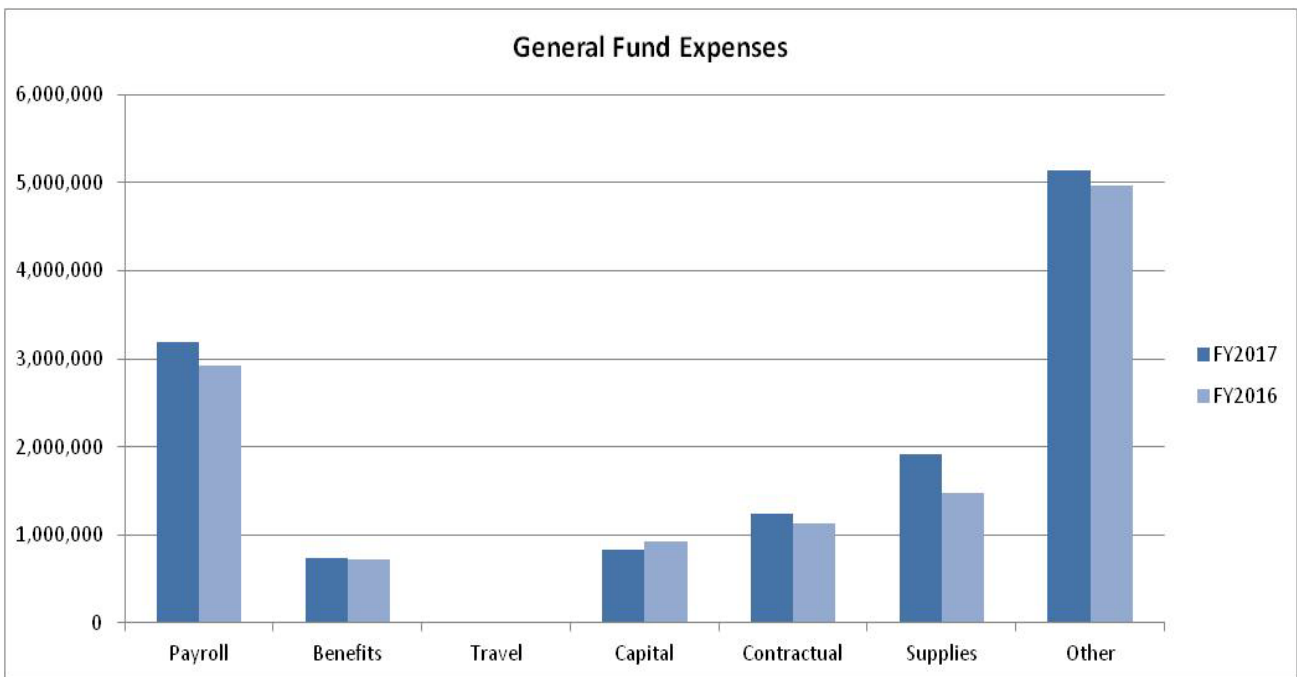
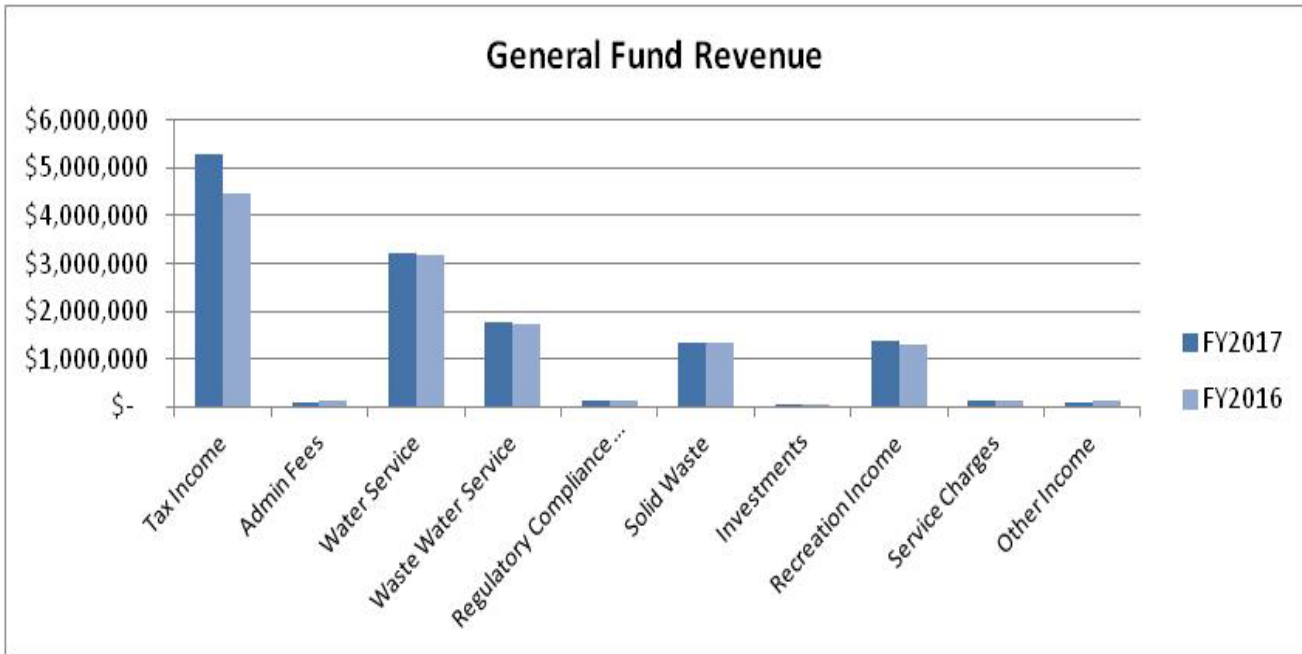
FY2017 Expenses - By Category



FY2016 Expenses - By Category



General Fund



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

The Regional Wastewater Contract	\$856,437
Solid Waste contractor	\$1,148,548
Utilities and Streetlights	\$656,537
Revenue Bond Payments	\$575,000
Board Contingency	\$669,844

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2017

Cost Center: General Fund Summary

Object Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	Change	% Change
4101	Property Tax Income	3,646,136	4,461,065	5,257,162	796,098	18%
4102	Delinquent Property Tax Income	7,020	22,305	26,286	3,980	18%
4110	Plan Review Income	9,000	4,500	4,500	-	0%
4112	Inspection Fees	68,688	50,160	50,000	(160)	0%
4130	Builders Fees	151,112	58,000	29,000	(29,000)	-50%
4201	Water Service	3,077,398	3,038,615	3,114,604	75,989	3%
4203	WW Service	1,731,640	1,723,188	1,780,596	57,408	3%
4211	Water Connection	41,250	17,600	8,800	(8,800)	-50%
4213	WW Connections	10,740	4,800	2,400	(2,400)	-50%
4220	New Connection Fees	11,360	5,000	4,000	(1,000)	-20%
4230	Solid Waste Services	1,186,769	1,337,760	1,348,696	10,936	1%
4240	Raw Water Sales	106,846	104,660	104,660	-	0%
4301	Regulatory Compliance Fee	118,592	117,000	118,000	1,000	1%
4401	Service Charges	53,978	30,200	73,000	42,800	142%
4403	Late Charges	112,197	90,900	56,000	(34,900)	-38%
4405	Interest Income	38,714	30,000	35,000	5,000	17%
4500	Other Income	95,442	12,250	12,558	308	3%
4501	Rental Income	303,139	288,633	268,839	(19,794)	-7%
4505	Program Revenue Contract	221,888	186,100	223,000	36,900	20%
4510	Programming Events Income	65,165	65,550	68,850	3,300	5%
4515	Camp Income	264,957	232,300	229,300	(3,000)	-1%
4518	Memberships - Short Term	18,130	20,440	20,440	-	0%
4519	New Memberships	16,210	16,579	16,579	-	0%
4520	Memberships	257,120	269,440	269,440	-	0%
4521	Season Passes	71,738	78,000	78,000	-	0%
4522	Day Passes	47,551	42,500	44,000	1,500	4%
4523	Fitness Revenue	229,476	233,690	247,500	13,810	6%
4525	Child Programs / Child Play	765	1,000	1,000	-	0%
TOTAL REVENUE		11,963,171	12,542,235	13,492,210	949,975	8%

EXPENSES

5010	Salary	2,571,297	2,854,586	3,120,892	266,306	9%
5011	Merit Salary	-	7,046	7,802	756	11%

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: **2017**

Cost Center: General Fund Summary

Object Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	Change	% Change
5012	Overtime	44,833	56,172	60,567	4,395	8%
Total Payroll		2,616,130	2,917,805	3,189,261	271,456	9%

5020	FICA / Medicare	194,300	275,615	281,142	5,527	2%
5030	Health	231,598	450,965	457,262	6,297	1%
5031	Vision Insurance	2,865	-	-	-	
5032	Dental	14,312	-	-	-	
5034	Life	4,313	-	-	-	
5035	Disability Insurance	11,695	-	-	-	
5040	Workers Compensation	58,763	-	-	-	
5050	Unemployment Insurance	7,724	-	-	-	
5060	Other Benefits	(3,983)	-	-	-	
5070	Retirement	143,362	-	-	-	
Total Benefits		664,948	726,581	738,404	11,824	2%

5201	Airfare	-	500	500	-	0%
5202	Lodging	919	4,150	4,156	6	0%
5203	Lodging Tax	-	65	66	1	1%
5204	Cab Fare / local transportation	-	100	100	-	0%
5205	Parking	16	230	231	1	0%
5206	Travel Meals	261	1,600	1,603	3	0%
5207	Mileage	12,332	9,203	13,193	3,990	43%
Total Travel		13,528	15,848	19,849	4,000	25%

5901	CAPITAL	2,354,178	923,000	831,000	(92,000)	-10%
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6010	Contractual-Legal	105,151	120,600	124,218	3,618	3%
6011	Contractual Legal - Open Records	214	5,000	1,000	(4,000)	-80%
6025	Contractual/Auditing	38,000	44,000	45,320	1,320	3%
6030	Contractual/ Trainers- Instructors	1,550	2,500	2,500	-	0%
6040	Contractual/Network maint/dev.	6,810	18,830	19,170	340	2%
6045	Contractual/Website	1,576	2,000	2,000	-	0%
6055	Security	10,280	23,000	23,000	-	0%
6060	Appraisal Fees	-	1,000	1,000	-	0%

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: **2017**

Cost Center: General Fund Summary

Object Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	Change	% Change
6065	Depository Contract	75,426	71,500	73,645	2,145	3%
6070	Maintenance Contracts	417,638	502,464	545,551	43,087	9%
6078	Plumbing Inspections	55,745	52,000	20,000	(32,000)	-62%
6079	Engineering Fees	67,823	55,000	82,000	27,000	49%
6080	Contractual/Contract Labor	318,194	227,400	298,120	70,720	31%
Total Contractual		1,098,407	1,125,294	1,237,524	112,230	10%

6105	Minor Equipment	15,270	26,990	27,463	473	2%
6110	General Office Supplies	7,789	14,137	14,304	167	1%
6115	Materials & Supplies	130,419	170,897	175,107	4,210	2%
6120	Chemicals	181,717	135,403	143,285	7,882	6%
6121	Lab Supplies	5,927	4,000	4,000	-	0%
6122	Uniforms	13,377	12,096	12,207	111	1%
6124	Fuel / Oil	30,057	36,700	37,801	1,101	3%
6130	Furniture	4,970	1,500	401,500	400,000	26667%
6135	Major Equipment	45,389	34,900	35,100	200	1%
6140	Computer Supplies	3,414	8,500	8,755	255	3%
6145	Software	8,161	7,800	20,034	12,234	157%
6148	Copier/Laser Printer Supplies	6,012	6,875	7,081	206	3%
6150	Business Meals	2,031	2,100	2,400	300	14%
	Recreation Program Expenses	78,154	114,438	82,150	(32,288)	-28%
	Recreation Fitness Expenses	204,609	156,415	215,000	58,585	37%
6153	Water Purchases	674,583	686,150	645,328	(40,822)	-6%
6154	Water Meters	37,850	34,000	46,200	12,200	36%
6156	Pipes and Components	31,829	26,850	42,536	15,686	58%
6160	Training Materials	220	1,698	1,700	2	0%
6180	T-Shirts/Pins/Etc.	4,909	2,375	2,457	82	3%
Total Supplies		1,486,687	1,483,824	1,924,406	440,583	30%

6210	Rent Expense	2,077	3,621	3,729	109	3%
6212	Building Maintenance	61,169	88,678	90,006	1,328	1%
6213	District Vehicle Repairs	31,635	16,012	16,364	351	2%
6215	Facility Rent Expense	1,662	1,500	1,545	45	3%
6216	Equipment Rent Expense	47,888	35,455	31,518	(3,937)	-11%

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: **2017**

Cost Center: General Fund Summary

Object Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	Change	% Change
6220	Postage Expense	41,703	44,337	45,121	784	2%
6222	Express Mail/Parcel	268	660	678	18	3%
6224	Shipping	456	300	302	2	1%
6250	Solid Waste Service	984,595	1,156,004	1,151,201	(4,804)	0%
6300	Phone/ Cable / Connectivity Exp	27,893	28,927	31,713	2,786	10%
6304	Pager / Cell Phone	12,643	13,058	13,360	302	2%
6305	Utility Bill Expenses	23,187	29,537	29,529	(9)	0%
6310	Fees/Dues/Subscription Expense	31,406	28,595	29,153	558	2%
6311	TCEQ Regulatory Fees	15,104	15,000	25,450	10,450	70%
6312	WW Capacity Charges	820,583	917,093	856,437	(60,656)	-7%
6314	Professional Development Fees	8,908	12,735	12,516	(218)	-2%
6315	Lab Fees	14,025	8,000	8,240	240	3%
6320	Repair/Mtc/Warranty Expense	245,366	447,750	735,024	287,274	64%
6322	Printing Expense	20,455	19,975	20,415	440	2%
6324	Advertising	13,475	5,591	6,541	950	17%
6325	Recruiting Expense	3,768	2,891	2,971	79	3%
6327	Program Meals	2,244	2,500	2,500	-	0%
6400	Utilities Expense	422,870	473,178	486,587	13,409	3%
6405	Longevity Awards	4,745	7,000	7,000	-	0%
6410	Taxes Expense	98	-	-	-	
6416	Professional Liability Insurance	57,792	60,250	62,050	1,800	3%
6420	Interest Expense	454	818	818	-	0%
6425	Bad Debt Expense	5,164	5,000	5,000	-	0%
6430	Streetlights	135,484	165,000	169,950	4,950	3%
6450	Community Activities	29,399	45,350	53,850	8,500	19%
6477	Interest - TWDB Bonds	25,489	16,000	-	(16,000)	-100%
6481	Principal-TWDB Bonds	370,000	-	-	-	0%
6483	Transfers	-	3,000	-	(3,000)	-100%
6490	Bond Costs	-	575,000	575,000	-	0%
	Contingency	62,278	743,068	669,844	(73,224)	-10%
	Total Other Expenses	3,526,762	4,971,884	5,144,411	172,527	3%
	TOTAL EXPENSES	11,760,638	12,164,235	13,084,855	920,620	8%

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2017

Cost Center: General Fund Summary

Object Code	Description	FY2015 Actual	FY2016 Budget	FY2017 Budget	Change	% Change
	Transfer From	1,623,231	3,039,540	3,537,612	498,072	16%
	Transfer To	(770,831)	(2,752,499)	(3,264,207)	(511,708)	19%
	Transfer To Rec Center	(510,884)	(445,957)	(578,646)	(132,689)	30%
	Transfer To Park Programs	(10,407)	(65,739)	(98,710)	(32,971)	50%
	Transfer To Pool Programs	(150,709)	(153,345)	(3,404)	149,941	-98%
REVENUE IN EXCESS OF EXPENSES		382,933	(0)	(0)	(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.

FY2017 Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2017 Budget</u>	<u>FY2016 Budget</u>
Non-Tax Revenue	7,000	263,339	0	271,339	298,533
Expenses	1,021,167	1,479,161	223,491	2,723,819	2,611,960
Net	(1,014,167)	(1,215,822)	(223,491)	(2,452,480)	(2,313,427)
Transfer of 10% Revenue from other Cost Centers				790,942	770,233
Transfer to Services				(1,228,359)	(1,015,438)
Net Surplus / (Deficit)				(2,889,896)	(2,558,632)
Required OM Tax Rate				0.161	0.16

Executive Cost Center

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

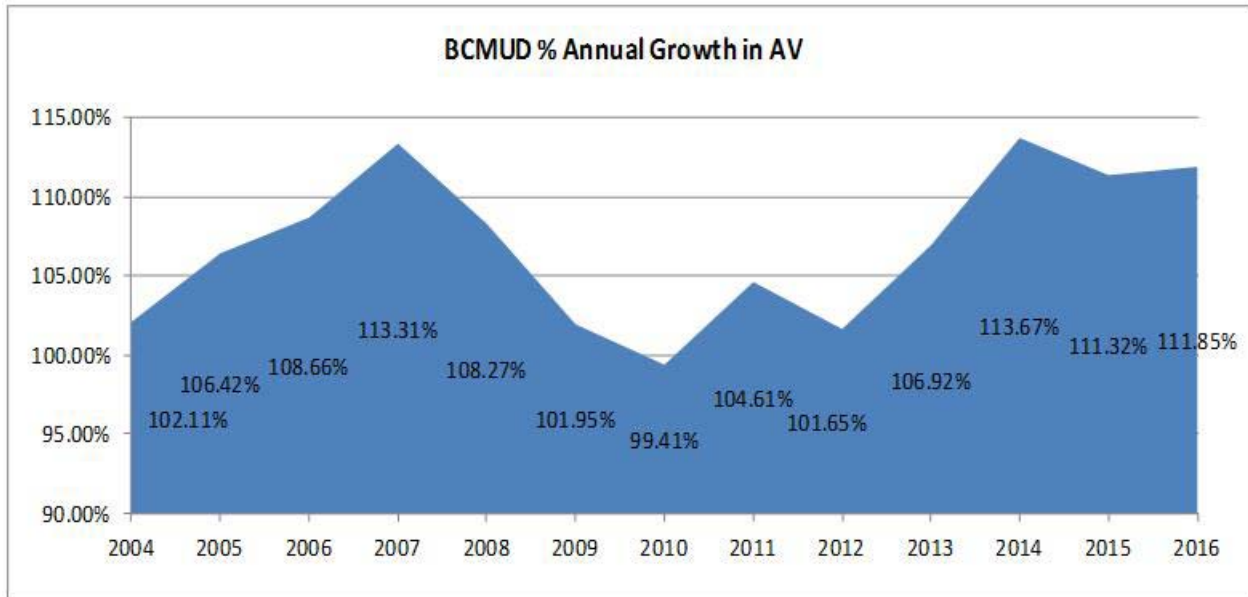
Changes reflected in the FY2017 budget include the following;

- The contingency is being funded at \$663,787
 - 2% of revenues
 - \$400,000 for additional projects
- Staff is requesting a 3% pool for pay increases
- \$15,000 for election services
- \$7,000 revenue projection for Community Events sponsorships

Administration Cost Center

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

The District Operation and Maintenance (OM) property tax for last year was \$.28 per \$100 of Assessed Value (AV). Based on this year's preliminary AV, each \$.01 of tax rate generates \$178,638 in revenue.



In February 2009, the Board approved a funding plan in which the OM tax revenue funds both the Administrative cost centers and the Maintenance cost centers. For FY2017, staff request budgets for Administrative cost centers that requires a \$.161 cent OM tax rate.

Significant changes reflected in the FY2017 Budget include the following;

- \$100,000 for salary and benefits of a new management position
- \$25,000 for District website improvements
- \$25,000 for a water rate study
- \$12,000 for Office 365 upgrade
- \$4,000 for switch replacements
- \$6,000 for air conditioned computer racks at the pools
- \$47,294 decrease in revenue projection based on reduced cell tower lease revenue

Additionally, the FY2017 Budget includes the following Capital items:

- \$14,000 for server replacements
- \$15,000 for second phase of security camera improvements

Customer Service Cost Center

Customer Service supports the Recreation and Utility billing customers and responds to all inquiries for information or services within the District.

There are no significant changes reflected in the FY2017 Budget.

Brushy Creek Municipal Utility District

110-Exec

Fiscal Year: 2017

Cost Center: Executive

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
4401	Service Charges	-	-	-	-	
4510	Programing Events Income	1,075	-	7,000	7,000	

TOTAL REVENUE	1,075	-	7,000	7,000	#DIV/0!
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EXPENSES

5010	Salary	26,250	36,000	36,000	-	0%
5011	Merit Salary	-	-	90	90	
5012	Overtime	-	-	-	-	
Total Payroll		26,250	36,000	36,090	90	0%

5020	FICA / Medicare	2,008	3,060	3,152	92	3%
5040	Workers Compensation	807	-	-	-	
5050	Unemployment Insurance	271	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	-	-	-	-	
Total Benefits		3,087	3,060	3,152	92	3%

5201	Airfare	-	500	500	-	0%
5202	Lodging	-	3,100	3,100	-	0%
5203	Lodging Tax	-	-	-	-	
5204	Cab Fare / local transportation	-	50	50	-	0%
5205	Parking	-	110	110	-	0%
5206	Travel Meals	-	800	800	-	0%
5207	Mileage	-	440	440	-	0%
Total Travel		-	5,000	5,000	-	0%

5901	CAPITAL	236	-	-	-	#DIV/0!
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6010	Contractual-Legal	102,382	120,600	124,218	3,618	3%
6011	Contractual Legal - Open Records	-	-	-	-	
6025	Contractual/Auditing	38,000	44,000	45,320	1,320	3%
6055	Security	8,100	20,000	20,000	-	0%
6060	Appraisal Fees	-	-	-	-	
6065	Depository Contract	140	-	-	-	

Fiscal Year: 2017

Cost Center: Executive

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
6070	Maintenance Contracts	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	(14,162)	-	-	-	
6080	Contractual/Contract Labor	29,144	20,000	35,600	15,600	78%
Total Contractual		163,605	204,600	225,138	20,538	10%
6105	Minor Equipment	-	-	-	-	
6110	General Office Supplies	544	1,200	1,236	36	3%
6115	Materials & Supplies	2,203	1,500	1,500	-	0%
6130	Furniture	250	-	-	-	
6148	Copier/Laser Printer Supplies	1,259	900	927	27	3%
6150	Business Meals	1,873	2,000	2,000	-	0%
Total Supplies		6,466	5,600	5,663	63	1%
6216	Equipment Rent Expense	200	-	-	-	
6220	Postage Expense	1,698	2,000	2,060	60	3%
6300	Phone/ Cable / Connectivity Exp	143	-	-	-	
6310	Fees/Dues/Subscription Expense	1,614	1,000	1,000	-	0%
6314	Professional Development Fees	-	350	350	-	0%
6322	Printing Expense	3,106	4,000	4,120	120	3%
6324	Advertising	8,861	5,000	5,150	150	3%
6325	Recruiting Expense	-	-	-	-	
6327	Program Meals	2,244	2,500	2,500	-	0%
6400	Utilities Expense	-	-	-	-	
6405	Longevity Awards	4,745	7,000	7,000	-	0%
6410	Taxes Expense	98	-	-	-	
6416	Professional Liability Insurance	300	250	250	-	0%
6450	Community Activities	29,399	45,350	53,850	8,500	19%
Contingency	Contingency	62,278	743,068	669,844	(73,224)	-10%
Total Other Expenses		114,936	810,518	746,124	(64,394)	-8%
TOTAL EXPENSES		314,581	1,064,778	1,021,167	(43,611)	-4%
REVENUE IN EXCESS OF EXPENSES		(313,506)	(1,064,778)	(1,014,167)	50,611	

Fiscal Year: 2017

Cost Center: Administration

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
4101	Property Tax Income	3,646,136	4,461,065	5,257,162	796,098	18%
4102	Delinquent Property Tax Income	7,020	22,305	26,286	3,980	18%
4220	New Connection Fees	11,360	5,000	4,000	(1,000)	-20%
4401	Service Charges	53,978	30,000	73,000	43,000	143%
4403	Late Charges	112,197	90,900	56,000	(34,900)	-38%
4405	Interest Income	38,705	30,000	35,000	5,000	17%
4500	Other Income	3,562	-	-	-	-
4501	Rental Income	151,792	142,633	95,339	(47,294)	-33%
TOTAL REVENUE		4,024,750	4,781,903	5,546,787	764,884	16%
EXPENSES						
5010	Salary	545,186	630,457	765,429	134,972	21%
5011	Merit Salary	-	1,576	1,914	337	21%
5012	Overtime	5,121	8,820	11,616	2,796	32%
Total Payroll		550,307	640,853	778,959	138,105	22%
5020	FICA / Medicare	39,648	64,813	63,275	(1,538)	-2%
5030	Health	51,451	108,764	104,380	(4,384)	-4%
5031	Vision Insurance	342	-	-	-	-
5032	Dental	1,460	-	-	-	-
5034	Life	1,201	-	-	-	-
5035	Disability Insurance	3,388	-	-	-	-
5040	Workers Compensation	12,444	-	-	-	-
5050	Unemployment Insurance	371	-	-	-	-
5060	Other Benefits	(3,983)	-	-	-	-
5070	Retirement	36,939	-	-	-	-
Total Benefits		143,261	173,577	167,655	(5,922)	-3%
5201	Airfare	-	-	-	-	-
5202	Lodging	-	600	600	-	0%
5203	Lodging Tax	-	-	-	-	-
5204	Cab Fare / local transportation	-	50	50	-	0%
5205	Parking	-	100	100	-	0%
5206	Travel Meals	-	550	550	-	0%
5207	Mileage	654	1,200	1,300	100	8%
Total Travel		654	2,500	2,600	100	4%
5901	CAPITAL	14,141	80,000	29,000	(51,000)	-64%

Fiscal Year: 2017

Cost Center: Administration

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
6010	Contractual-Legal	2,690	-	-	-	
6011	Contractual Legal - Open Records	-	-	1,000	1,000	
6025	Contractual/Auditing	-	-	-	-	
6030	Contractual/ Trainers- Instructors	1,550	2,500	2,500	-	0%
6040	Contractual/Network maint/dev.	1,484	7,500	7,500	-	0%
6045	Contractual/Website	1,576	2,000	2,000	-	0%
6055	Security	-	-	-	-	
6060	Appraisal Fees	-	1,000	1,000	-	0%
6065	Depository Contract	54,849	51,500	53,045	1,545	3%
6070	Maintenance Contracts	29,985	20,364	20,975	611	3%
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	-	-	-	-	
6080	Contractual/Contract Labor	7,057	10,300	60,300	50,000	485%
Total Contractual		99,190	95,164	148,320	53,156	56%
-						
6105	Minor Equipment	3,161	750	750	-	0%
6110	General Office Supplies	4,537	5,500	5,665	165	3%
6115	Materials & Supplies	1,878	1,050	1,050	-	0%
6130	Furniture	1,275	1,500	1,500	-	0%
6135	Major Equipment	3,445	1,000	11,000	10,000	1000%
6140	Computer Supplies	2,892	8,500	8,755	255	3%
6145	Software	7,411	7,800	20,034	12,234	157%
6148	Copier/Laser Printer Supplies	3,085	4,400	4,532	132	3%
6150	Business Meals	150	100	100	-	0%
6160	Training Materials	-	500	500	-	0%
6180	T-Shirts/Pins/Etc.	140	-	-	-	
Total Supplies		27,973	31,100	53,886	22,786	73%
-						
6210	Rent Expense	2,077	3,621	3,729	109	3%
6212	Building Maintenance	165	350	361	11	3%
6213	District Vehicle Repairs	-	-	-	-	
6215	Facility Rent Expense	1,662	1,500	1,545	45	3%
6216	Equipment Rent Expense	11,325	11,605	11,953	348	3%
6220	Postage Expense	10,918	9,000	9,270	270	3%
6222	Express Mail/Parcel	256	600	618	18	3%
6224	Shipping	19	50	52	2	3%
6250	Solid Waste Service	-	-	-	-	
6300	Phone/ Cable / Connectivity Exp	14,044	16,000	16,480	480	3%
6304	Pager / Cell Phone	1,934	1,590	1,637	48	3%
6305	Utility Bill Expenses	-	-	-	-	

Fiscal Year: 2017

Cost Center: Administration

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
6310	Fees/Dues/Subscription Expense	6,637	6,182	6,500	318	5%
6311	TCEQ Regulatory Fees	-	-	-	-	
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	190	2,896	2,983	87	3%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	350	250	250	-	0%
6322	Printing Expense	3,900	2,500	2,500	-	0%
6324	Advertising	1,559	-	1,000	1,000	
6325	Recruiting Expense	1,568	1,300	1,339	39	3%
6327	Program Meals	-	-	-	-	
6400	Utilities Expense	4,599	2,500	2,575	75	3%
6405	Longevity Awards	-	-	-	-	
6410	Taxes Expense	-	-	-	-	
6416	Professional Liability Insurance	57,492	60,000	61,800	1,800	3%
6420	Interest Expense	261	200	200	-	0%
6425	Bad Debt Expense	3,544	4,000	4,000	-	0%
6430	Streetlights	135,484	165,000	169,950	4,950	3%
6450	Community Activities	-	-	-	-	
6483	Transfers	-	3,000	-	(3,000)	-100%
Total Other Expenses		257,984	292,143	298,741	6,599	2%
TOTAL EXPENSES		1,093,510	1,315,337	1,479,161	163,824	12%
Transfer From		770,830	770,233	790,942	20,709	3%
Transfer To			(1,015,438)	(1,228,359)	(2,243,797)	-221%
REVENUE IN EXCESS OF EXPENSES		3,702,070	5,252,238	3,630,210	408,849	

Brushy Creek Municipal Utility District

130-Cust Service

Fiscal Year: 2017

Cost Center: Customer Service

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
TOTAL REVENUE		-	-	-	-	#DIV/0!
EXPENSES						
5010	Salary	130,052	161,820	165,368	3,548	2%
5011	Merit Salary	-	405	413	9	2%
5012	Overtime	3,040	2,550	2,627	77	3%
Total Payroll		133,092	164,775	168,408	3,634	2%
5020	FICA / Medicare	10,040	15,346	15,815	469	3%
5030	Health	19,470	36,196	36,497	301	1%
5031	Vision Insurance	256	-	-	-	
5032	Dental	1,257	-	-	-	
5034	Life	273	-	-	-	
5035	Disability Insurance	732	-	-	-	
5040	Workers Compensation	2,398	-	-	-	
5050	Unemployment Insurance	410	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	8,252	-	-	-	
Total Benefits		43,089	51,542	52,312	770	1%
5207	Mileage	-	100	100	-	0%
Total Travel		-	100	100	-	0%
5901	CAPITAL	-	-	-	-	#DIV/0!
Total Contractual		-	-	-	-	#DIV/0!
6105	Minor Equipment	40	180	180	-	0%
6110	General Office Supplies	537	587	605	18	3%
6115	Materials & Supplies	208	25	25	-	0%
6130	Furniture	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	963	625	644	19	3%
Total Supplies		1,831	1,417	1,453	36	3%

Fiscal Year: 2017

Cost Center: Customer Service

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
6300	Phone/ Cable / Connectivity Exp	143	147	151	4	3%
6304	Pager / Cell Phone	437	450	464	14	3%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	418	165	165	-	0%
6311	TCEQ Regulatory Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	-	300	309	9	3%
6322	Printing Expense	33	25	26	1	3%
6325	Recruiting Expense	50	100	103	3	3%
6420	Interest Expense	160	-	-	-	
Total Other Expenses		1,242	1,187	1,217	31	3%
TOTAL EXPENSES		179,253	219,020	223,491	4,471	2%
REVENUE IN EXCESS OF EXPENSES		(179,253)	(219,020)	(223,491)	(4,471)	

Maintenance Departments

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

FY2017 Budget					
Funding Maintenance Cost Centers					
	<u>Parks Maintenance Cost Center</u>	<u>Aquatics Maintenance Cost Center</u>	<u>Facility Maintenance Cost Center</u>	<u>FY2017 Budget</u>	<u>FY2016 Budget</u>
Non-Tax Revenue	10,558	0	0	10,558	10,250
Expenses	1,926,867	325,270	149,918	2,402,054	1,933,962
Net	(1,916,309)	(325,270)	(149,918)	(2,391,496)	(1,923,712)
Transfer of 10% Revenue to Administration				(1,056)	(1,025)
Net Surplus / (Deficit)				(2,392,552)	(1,924,737)
Required OM Tax Rate				0.134	0.12

For both Administration and Maintenance funding, the required OM tax rate is \$.295 cents per \$100 of assessed value.

Parks Maintenance Cost Center

Significant changes reflected in the FY2017 Budget include the following

- \$43,000 for increase coverage in the new landscape maintenance contract
- \$64,000 for shaded fuel break maintenance

Additionally, the FY2017 Budget includes the following capital items, replacements, and repairs:

- \$150,000 for replacement of Pepper Rock Park playscapes and shade cover
- \$15,000 for the Pepper Rock Park fence
- \$45,000 for Sendero Springs section 7 playscape and shade cover
- \$25,000 for Highland Horizon playscape
- \$450,000 for trail improvements (plus an additional \$250,000 from reserves)

Aquatics Maintenance Cost Center

Significant changes reflected in the FY2017 Budget include the following;

- \$5,000 for Painting of the Sendero Springs facility

Additionally, the FY2017 Budget includes the following capital items, replacements, and repairs:

- \$130,000 for Creekside Renovations and Deck Replacement (plus an additional \$240,000 from reserves)

Facility Maintenance Cost Center

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

There are no significant changes reflected in the FY2017 Budget.

Brushy Creek Municipal Utility District

275-Park Maint

Fiscal Year: 2017

Cost Center: Parks Maintenance

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
4500	Other Income	43,792	10,250	10,558	308	3%
TOTAL REVENUE		43,792	10,250	10,558	308	3%

EXPENSES

5010	Salary	267,348	284,089	293,041	8,952	3%
5011	Merit Salary	-	710	733	22	3%
5012	Overtime	16,052	16,634	16,905	271	2%
Total Payroll		283,400	301,433	310,679	9,245	3%

5020	FICA / Medicare	21,468	27,106	27,952	846	3%
5030	Health	38,345	62,168	62,712	544	1%
5031	Vision Insurance	520	-	-	-	
5032	Dental	2,526	-	-	-	
5034	Life	576	-	-	-	
5035	Disability Insurance	1,535	-	-	-	
5040	Workers Compensation	7,362	-	-	-	
5050	Unemployment Insurance	304	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	17,648	-	-	-	
Total Benefits		90,283	89,274	90,664	1,390	2%

5201	Airfare	-	-	-	-	
5202	Lodging	471	200	206	6	3%
5203	Lodging Tax	-	20	21	1	3%
5204	Cab Fare / local transportation	-	-	-	-	
5205	Parking	-	20	21	1	3%
5206	Travel Meals	150	100	103	3	3%
5207	Mileage	217	290	299	9	3%
Total Travel		838	630	649	19	3%

5901	CAPITAL	712,685	-	235,000	235,000	#DIV/0!
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6070	Maintenance Contracts	353,246	438,500	481,728	43,228	10%
6078	Plumbing Inspections	-	-	-	-	
6079	Engineering Fees	-	-	-	-	
6080	Contractual/Contract Labor	51,686	51,000	52,530	1,530	3%
Total Contractual		404,932	489,500	534,258	44,758	9%

6105	Minor Equipment	2,355	10,000	10,300	300	3%
6110	General Office Supplies	148	850	876	26	3%
6115	Materials & Supplies	54,413	95,000	97,850	2,850	3%

Fiscal Year: 2017

Cost Center: Parks Maintenance

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
6120	Chemicals	1,750	949	949	-	0%
6122	Uniforms	3,748	4,000	4,000	-	0%
6124	Fuel / Oil	11,082	13,500	13,905	405	3%
6130	Furniture	-	-	-	-	-
6135	Major Equipment	21,290	10,000	-	(10,000)	-100%
6140	Computer Supplies	-	-	-	-	-
6145	Software	-	-	-	-	-
6148	Copier/Laser Printer Supplies	62	550	567	17	3%
6156	Pipes and Components	4,678	4,000	4,000	-	0%
6160	Training Materials	-	98	100	2	2%
6180	T-Shirts/Pins/Etc.	370	475	-	(475)	-100%
Total Supplies		99,894	139,422	132,546	(6,876)	-5%

6212	Building Maintenance	957	1,235	-	(1,235)	-100%
6213	District Vehicle Repairs	7,461	7,500	7,725	225	3%
6216	Equipment Rent Expense	14,234	15,000	15,450	450	3%
6250	Solid Waste Service	840	2,575	2,652	77	3%
6300	Phone/ Cable / Connectivity Exp	2,057	1,030	1,061	31	3%
6304	Pager / Cell Phone	2,648	2,575	2,652	77	3%
6310	Fees/Dues/Subscription Expense	648	979	1,008	29	3%
6314	Professional Development Fees	2,213	2,500	2,500	-	0%
6320	Repair/Mtc/Warranty Expense	171,412	335,000	582,000	247,000	74%
6322	Printing Expense	2,805	2,500	2,575	75	3%
6324	Advertising	-	200	-	(200)	-100%
6325	Recruiting Expense	75	250	258	8	3%
6400	Utilities Expense	5,418	5,039	5,190	151	3%
Total Other Expenses		211,049	376,383	623,071	246,688	66%

TOTAL EXPENSES	1,803,082	1,396,642	1,926,867	530,225	38%
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Transfer From		-		-	
Transfer To	(2,159)	(1,025)	(1,056)	(31)	3%

REVENUE IN EXCESS OF EXPENSES	(1,757,131)	(1,385,367)	(1,917,365)	(531,998)	
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Fiscal Year: 2017

Cost Center: Facilities Maintenance

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
EXPENSES						
5010	Salary	31,797	41,077	42,321	1,244	3%
5011	Merit Salary	-	103	106	3	3%
5012	Overtime	1,138	1,443	1,515	72	5%
Total Payroll		32,935	42,623	43,942	1,319	3%
5020	FICA / Medicare	2,432	3,918	4,035	117	3%
5030	Health	4,484	11,475	11,820	345	3%
5031	Vision Insurance	58	-	-	-	
5032	Dental	289	-	-	-	
5034	Life	59	-	-	-	
5035	Disability Insurance	158	-	-	-	
5040	Workers Compensation	930	-	-	-	
5050	Unemployment Insurance	-	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	2,028	-	-	-	
Total Benefits		10,438	15,393	15,855	462	3%
5207	Mileage	2,145	783	700	(83)	-11%
Total Travel		2,145	783	700	(83)	-11%
5901	CAPITAL	-	56,000	-	(56,000)	-100%
6080	Contractual/Contract Labor	2,838	2,500	2,575	75	3%
Total Contractual		3,632	2,500	2,575	75	3%
6105	Minor Equipment	278	760	760	-	0%
6110	General Office Supplies	-	-	-	-	
6115	Materials & Supplies	17,292	9,785	10,079	294	3%
Total Supplies		17,569	10,545	10,839	294	3%
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	40,034	70,500	72,615	2,115	3%
6216	Equipment Rent Expense	42	-	-	-	
6304	Pager / Cell Phone	250	294	302	9	3%

Brushy Creek Municipal Utility District

400-Facilities Maint

Fiscal Year: 2017

Cost Center: Facilities Maintenance

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
6320	Repair/Mtc/Warranty Expense	13,641	3,000	3,090	90	3%
6322	Printing Expense	-	-	-	-	
	Contingency	-	-		-	
Total Other Expenses		53,968	73,794	76,007	2,214	3%
TOTAL EXPENSES		120,687	201,637	149,918	(51,719)	-26%
REVENUE IN EXCESS OF EXPENSES		(120,687)	(201,637)	(149,918)	51,719	

Brushy Creek Municipal Utility District

Fiscal Year: 2017

Cost Center: Aquatics Maintenance

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
TOTAL REVENUE		-	-	-	-	#DIV/0!
EXPENSES						
5010	Salary	42,370	40,228	41,219	991	2%
5011	Merit Salary	-	101	103	2	2%
5012	Overtime	583	153	153	-	0%
Total Payroll		42,953	40,482	41,475	993	2%
5020	FICA / Medicare	3,187	3,837	3,789	(48)	-1%
5030	Health	1,296	2,595	2,564	(31)	-1%
5031	Vision Insurance	19	-	-	-	
5032	Dental	123	-	-	-	
5034	Life	28	-	-	-	
5035	Disability Insurance	72	-	-	-	
5040	Workers Compensation	849	-	-	-	
5050	Unemployment Insurance	-	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	1,031	-	-	-	
Total Benefits		6,606	6,432	6,353	(79)	-1%
Total Travel		-	-	-	-	#DIV/0!
5901	CAPITAL	15,815	150,000	130,000	(20,000)	-13%
6070	Maintenance Contracts	-	2,000	-	(2,000)	-100%
6079	Engineering Fees	1,137	-	-	-	
6080	Contractual/Contract Labor	11,091	500	515	15	3%
Total Contractual		12,228	2,500	515	(1,985)	-79%
6105	Minor Equipment	4,834	1,500	1,545	45	3%
6115	Materials & Supplies	7,824	14,000	14,420	420	3%
6120	Chemicals	72,441	45,000	48,000	3,000	7%
6130	Furniture	0	-	-	-	

Brushy Creek Municipal Utility District

450-Aquatics Maint

Fiscal Year: 2017

Cost Center: Aquatics Maintenance

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
6135	Major Equipment	7,546	2,500	2,500	-	0%
Total Supplies		93,020	63,000	66,465	3,465	6%
6210	Rent Expense	-	-	-	-	
6212	Building Maintenance	7,011	4,200	4,326	126	3%
6213	District Vehicle Repairs	29	-	-	-	
6216	Equipment Rent Expense	5,057	-	-	-	
6310	Fees/Dues/Subscription Expense	-	220	220	-	0%
6315	Lab Fees	-	-	-	-	
6320	Repair/Mtc/Warranty Expense	18,711	22,500	28,175	5,675	25%
6400	Utilities Expense	34,070	46,350	47,741	1,391	3%
Total Other Expenses		64,878	73,270	80,462	7,192	10%
TOTAL EXPENSES		235,500	335,684	325,270	(10,414)	-3%
REVENUE IN EXCESS OF EXPENSES		(235,500)	(335,684)	(325,270)	10,414	

Service Departments

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

- All utility costs,
- 10% of revenue transferred to Administration
- Funding of Recreation services at \$120 per District water connection.

FY2017 Budget Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Regulatory Compliance Cost Center</u>	<u>Solid Waste Cost Center</u>	<u>FY2017 Budget</u>	<u>FY2016 Budget</u>
Non-Tax Revenue	3,282,564	0	1,782,996	118,000	1,348,696	6,532,256	6,398,283
Expenses	760,366	1,865,601	1,326,872	94,932	1,162,952	5,210,723	5,200,026
Net	2,522,198	(1,865,601)	456,124	23,068	185,744	1,321,533	1,198,257
Transfer of 10% Revenue to Administration						(653,226)	(639,828)
Transfer of \$120 per connection to Recreation						(680,760)	(665,040)
Transfer to Reserves						(778,355)	(320,000)
Transfer to Community Center						(437,551)	(588,827)
Transfer from Administration						1,228,359	1,015,438
Net Surplus / (Deficit)						0	0

Transfer to Reserves Includes : \$603,355 to refund Water Line Replacement project, \$50,000 for Drainage Improvements, \$50,000 for Lift Station Improvements, \$75,000 to Park Master Plan Reserves

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 FY2017 budget reflects revenue based on current rates and average consumptions. Based on future weather projections, the budget for water revenue has been slightly decreased.

The FY2017 Budget includes the following Capital items and projects:

- \$11,000 for Deer Tract elevated storage fence
- \$15,000 for PRV replacement
- \$50,000 to relocate utilities for the Hairy Man Road project
- \$200,000 to renovate the maintenance yard (plus an additional \$250,000 from reserves)

Waste Water Cost Center

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

Significant items in the FY2017 Budget include

- \$50,656 decrease in wastewater contract costs
- \$11,400 for lift station inspections

Water Treatment Facility Cost Center

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

The FY2017 Budget includes the following Capital items and projects:

- \$20,000 for Water Treatment Facility generator assessment

Additionally, the FY2017 Budget includes the following Capital items and projects:

- \$226,000 for Water Treatment Facility membrane replacement

Regulatory Compliance Cost Center

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

There are no significant changes reflected in the FY2017 Budget.

Solid Waste Services Cost Center

The District contracts with a third party vendor to provide solid waste services to the residential accounts in the District. The revenue and expenses in the FY2017 budget reflects the growing number of customers and an increasing percentage of customers recycling.

There are no significant changes reflected in the FY2017 Budget.

Brushy Creek Municipal Utility District

500-Water

Fiscal Year: 2017

Cost Center: Water

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
4110	Plan Review Income	9,000	4,500	4,500	-	0%
4112	Inspection Fees	68,688	50,160	50,000	(160)	0%
4201	Water Service	3,077,398	3,038,615	3,114,604	75,989	3%
4211	Water Connection	41,250	17,600	8,800	(8,800)	-50%
4240	Raw Water Sales	106,846	104,660	104,660	-	0%
TOTAL REVENUE		3,330,337	3,215,535	3,282,564	67,029	2%
EXPENSES						
5010	Salary	169,540	190,472	196,768	6,296	3%
5011	Merit Salary	-	476	492	16	3%
5012	Overtime	4,834	6,708	6,899	191	3%
Total Payroll		174,375	197,656	204,159	6,503	3%
5020	FICA / Medicare	12,630	18,156	18,751	595	3%
5030	Health	21,355	41,539	41,922	383	1%
5031	Vision Insurance	298	-	-	-	-
5032	Dental	1,558	-	-	-	-
5034	Life	366	-	-	-	-
5035	Disability Insurance	1,002	-	-	-	-
5040	Workers Compensation	4,324	-	-	-	-
5050	Unemployment Insurance	76	-	-	-	-
5060	Other Benefits	-	-	-	-	-
5070	Retirement	10,863	-	-	-	-
Total Benefits		52,471	59,695	60,673	978	2%
5202	Lodging	-	250	250	-	0%
5203	Lodging Tax	-	45	45	-	0%
5206	Travel Meals	-	150	150	-	0%
5207	Mileage	1,766	1,300	1,300	-	0%
Total Travel		1,766	1,745	1,745	-	0%
5901	CAPITAL	1,223,235	250,000	211,000	(39,000)	-16%
6078	Plumbing Inspections	55,745	52,000	20,000	(32,000)	-62%

Brushy Creek Municipal Utility District

500-Water

Fiscal Year: 2017

Cost Center: Water

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
6079	Engineering Fees	23,318	30,000	25,000	(5,000)	-17%
6080	Contractual/Contract Labor	21,749	20,000	20,600	600	3%
Total Contractual		102,719	102,000	65,600	(36,400)	-36%

6105	Minor Equipment	1,442	4,500	4,500	-	0%
6110	General Office Supplies	524	900	927	27	3%
6115	Materials & Supplies	10,811	17,000	17,000	-	0%
6120	Chemicals	-	100		(100)	-100%
6122	Uniforms	1,871	1,900	1,900	-	0%
6124	Fuel / Oil	6,337	11,000	11,330	330	3%
6130	Furniture	129	-	-	-	-
6135	Major Equipment	8,507	3,800	3,800	-	0%
6140	Computer Supplies	27	-	-	-	-
6148	Copier/Laser Printer Supplies	277	-	-	-	-
6154	Water Meters	37,850	34,000	46,200	12,200	36%
6156	Pipes and Components	22,886	19,000	34,570	15,570	82%
6160	Training Materials	220	250	250	-	0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	-
Total Supplies		90,882	92,450	120,477	28,027	30%

6210	Rent Expense	-	-	-	-	-
6212	Building Maintenance	497	2,000	2,000	-	0%
6213	District Vehicle Repairs	18,307	3,800	3,800	-	0%
6216	Equipment Rent Expense	14,941	3,000	3,000	-	0%
6220	Postage Expense	9,886	10,338	10,648	310	3%
6222	Express Mail/Parcel	(0)	60	60	-	0%
6224	Shipping	339	100	100	-	0%
6250	Solid Waste Service	-	-	-	-	-
6300	Phone/ Cable / Connectivity Exp	1,596	800	800	-	0%
6304	Pager / Cell Phone	2,654	3,000	3,000	-	0%
6305	Utility Bill Expenses	8,116	10,338	10,300	(38)	0%
6310	Fees/Dues/Subscription Expense	479	1,000	1,000	-	0%
6312	WW Capacity Charges	264	-	-	-	-
6314	Professional Development Fees	2,342	1,400	1,400	-	0%

Brushy Creek Municipal Utility District

500-Water

Fiscal Year: 2017

Cost Center: Water

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
6320	Repair/Mtc/Warranty Expense	7,274	4,000	55,000	51,000	1275%
6322	Printing Expense	1,871	2,500	2,500	-	0%
6325	Recruiting Expense	175	250	250	-	0%
6400	Utilities Expense	1,465	1,800	1,854	54	3%
6425	Bad Debt Expense	1,620	1,000	1,000	-	0%
6477	Interest - TWDB Bonds	25,489	16,000	-	(16,000)	-100%
6481	Principal-TWDB Bonds	370,000	-	-	-	-
Total Other Expenses		469,147	61,386	96,712	35,326	58%
TOTAL EXPENSES		2,114,595	764,932	760,366	(4,566)	-1%
	Transfer From		1,015,438	1,228,359	212,920	21%
	Transfer To	(330,319)	(1,105,381)	(1,444,162)	(338,782)	31%
	Transfer To Rec Center	(510,884)	(445,957)	(578,646)	(132,689)	30%
	Transfer To Park Programs	(10,407)	(65,739)	(98,710)	(32,971)	50%
	Transfer To Pool Programs	(150,709)	(153,345)	(3,404)	149,941	-98%
REVENUE IN EXCESS OF EXPENSES		2,218,061	5,236,463	1,625,634	(3,610,829)	

Brushy Creek Municipal Utility District

Fiscal Year: 2017

Cost Center: Water Facility

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
TOTAL REVENUE		-	-	-	-	#DIV/0!
EXPENSES						
5010	Salary	213,951	229,656	271,044	41,388	18%
5011	Merit Salary	-	574	678	103	18%
5012	Overtime	3,330	7,685	8,426	741	10%
Total Payroll		217,281	237,915	280,148	42,232	18%
5020	FICA / Medicare	15,945	21,854	25,801	3,947	18%
5030	Health	23,055	44,978	54,559	9,581	21%
5031	Vision Insurance	368	-	-	-	
5032	Dental	2,003	-	-	-	
5034	Life	460	-	-	-	
5035	Disability Insurance	1,229	-	-	-	
5040	Workers Compensation	4,603	-	-	-	
5050	Unemployment Insurance	36	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	13,499	-	-	-	
Total Benefits		61,197	66,832	80,360	13,528	20%
5207	Mileage	590	750	773	23	3%
Total Travel		590	750	773	23	3%
5901	CAPITAL	48,661	190,000	226,000	36,000	19%
6040	Contractual/Network maint/dev.	5,326	11,330	11,670	340	3%
6070	Maintenance Contracts	4,265	4,000	4,120	120	3%
6079	Engineering Fees	34,071	5,000	25,000	20,000	400%
6080	Contractual/Contract Labor	149,577	50,000	50,000	-	0%
Total Contractual		193,239	70,330	90,790	20,460	29%
6105	Minor Equipment	2,273	1,800	1,800	-	0%
6110	General Office Supplies	234	1,500	1,545	45	3%
6115	Materials & Supplies	7,055	7,250	7,468	218	3%
6120	Chemicals	107,525	89,354	94,336	4,982	6%
6121	Lab Supplies	5,927	4,000	4,000	-	0%
6122	Uniforms	1,815	1,000	1,000	-	0%
6124	Fuel / Oil	7,701	6,000	6,180	180	3%
6135	Major Equipment	2,800	5,000	9,700	4,700	94%

Brushy Creek Municipal Utility District

525-Water Facility

Fiscal Year: 2017

Cost Center: Water Facility

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
6140	Computer Supplies	329	-	-	-	
6145	Software	750	-	-	-	
6148	Copier/Laser Printer Supplies	265	300	309	9	3%
6153	Water Purchases	674,583	686,150	645,328	(40,822)	-6%
6154	Water Meters	-	-	-	-	
6156	Pipes and Components	3,891	2,250	2,318	68	3%
6160	Training Materials	-	250	250	-	0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	
Total Supplies		815,147	804,854	774,533	(30,321)	-4%
6212	Building Maintenance	7,642	4,893	5,039	147	3%
6213	District Vehicle Repairs	3,430	1,500	1,545	45	3%
6224	Shipping	41	-	-	-	
6300	Phone/ Cable / Connectivity Exp	1,449	1,400	1,442	42	3%
6304	Pager / Cell Phone	1,432	1,400	1,442	42	3%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	188	250	250	-	0%
6311	TCEQ Regulatory Fees	15,104	15,000	25,450	10,450	70%
6312	WW Capacity Charges	-	-	-	-	
6314	Professional Development Fees	1,869	1,000	850	(150)	-15%
6315	Lab Fees	14,025	8,000	8,240	240	3%
6320	Repair/Mtc/Warranty Expense	4,474	28,000	28,840	840	3%
6322	Printing Expense	135	-	-	-	
6325	Recruiting Expense	150	-	-	-	
6400	Utilities Expense	292,260	330,000	339,900	9,900	3%
Total Other Expenses		342,201	391,443	412,998	21,556	6%
TOTAL EXPENSES		1,678,317	1,762,124	1,865,601	103,478	6%
	Transfer From		-		-	
	Transfer To		(25,000)		25,000	-100%
REVENUE IN EXCESS OF EXPENSES		(1,678,317)	(1,737,124)	(1,865,601)	(128,478)	

Brushy Creek Municipal Utility District

550-WasteWater

Fiscal Year: 2017

Cost Center: Waste Water

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
4203	WW Service	1,731,640	1,723,188	1,780,596	57,408	3%
4213	WW Connections	10,740	4,800	2,400	(2,400)	-50%
TOTAL REVENUE		1,753,069	1,727,988	1,782,996	55,008	3%
EXPENSES						
5010	Salary	169,990	190,472	196,768	6,296	3%
5011	Merit Salary	-	476	492	16	3%
5012	Overtime	4,834	6,708	6,899	191	3%
Total Payroll		174,823	197,656	204,159	6,503	3%
5020	FICA / Medicare	12,627	18,156	18,751	595	3%
5030	Health	21,352	41,539	41,922	383	1%
5031	Vision Insurance	297	-	-	-	
5032	Dental	1,554	-	-	-	
5034	Life	365	-	-	-	
5035	Disability Insurance	1,000	-	-	-	
5040	Workers Compensation	3,988	-	-	-	
5050	Unemployment Insurance	72	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	10,862	-	-	-	
Total Benefits		52,118	59,695	60,673	978	2%
5206	Travel Meals	-	-	-	-	
5207	Mileage	132	350	350	-	0%
Total Travel		132	350	350	-	0%
5901	CAPITAL	7,072	20,000	-	(20,000)	-100%
6070	Maintenance Contracts	108	9,000	9,270	270	3%
6079	Engineering Fees	21,959	20,000	32,000	12,000	60%
6080	Contractual/Contract Labor	41,403	72,000	75,000	3,000	4%
Total Contractual		63,470	101,000	116,270	15,270	15%
6105	Minor Equipment	-	3,000	3,000	-	0%

Brushy Creek Municipal Utility District

550-WasteWater

Fiscal Year: 2017

Cost Center: Waste Water

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
6110	General Office Supplies	27	350	361	11	3%
6115	Materials & Supplies	2,094	6,587	6,785	198	3%
6122	Uniforms	1,541	1,100	1,133	33	3%
6124	Fuel / Oil	2,306	2,900	2,987	87	3%
6135	Major Equipment	985	1,500	1,500	-	0%
6156	Pipes and Components	-	1,600	1,648	48	3%
6160	Training Materials	-	100	100	-	0%
Total Supplies		6,962	17,137	17,513	376	2%
6212	Building Maintenance	496	5,500	5,665	165	3%
6213	District Vehicle Repairs	858	1,712	1,764	51	3%
6216	Equipment Rent Expense	1,222	600	600	-	0%
6220	Postage Expense	8,651	10,338	10,300	(38)	0%
6224	Shipping	57	150	150	-	0%
6300	Phone/ Cable / Connectivity Exp	650	1,300	1,339	39	3%
6304	Pager / Cell Phone	1,559	1,800	1,854	54	3%
6305	Utility Bill Expenses	8,116	10,338	10,300	(38)	0%
6310	Fees/Dues/Subscription Expense	63	300	300	-	0%
6312	WW Capacity Charges	820,050	917,093	856,437	(60,656)	-7%
6314	Professional Development Fees	333	1,400	1,400	-	0%
6320	Repair/Mtc/Warranty Expense	14,769	12,000	12,360	360	3%
6324	Advertising	481	-	-	-	
6325	Recruiting Expense	-	100	103	3	3%
6400	Utilities Expense	22,354	24,960	25,334	374	1%
Total Other Expenses		879,658	987,592	927,907	(59,685)	-6%
TOTAL EXPENSES		1,184,235	1,383,430	1,326,872	(56,558)	-4%
	Transfer From	180,400	-		-	
	Transfer To	(174,238)	(222,799)	(228,300)	(5,501)	2%
REVENUE IN EXCESS OF EXPENSES		923,472	567,357	227,825	(339,533)	

Brushy Creek Municipal Utility District

540-Reg Compl

Fiscal Year: 2017

Cost Center: Regulatory Compliance

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
4301	Regulatory Compliance Fee	118,592	117,000	118,000	1,000	1%
TOTAL REVENUE		119,092	117,000	118,000	1,000	1%
EXPENSES						
5010	Salary	34,923	36,944	38,438	1,494	4%
5011	Merit Salary	-	92	96	4	4%
5012	Overtime	482	1,235	1,280	45	4%
Total Payroll		35,405	38,271	39,814	1,543	4%
5020	FICA / Medicare	2,473	3,518	3,659	141	4%
5030	Health	4,167	7,263	7,354	91	1%
5031	Vision Insurance	62	-	-	-	-
5032	Dental	336	-	-	-	-
5034	Life	78	-	-	-	-
5035	Disability Insurance	211	-	-	-	-
5040	Workers Compensation	742	-	-	-	-
5050	Unemployment Insurance	9	-	-	-	-
5060	Other Benefits	-	-	-	-	-
5070	Retirement	2,203	-	-	-	-
Total Benefits		10,281	10,781	11,013	232	2%
5207	Mileage	191	412	424	12	3%
Total Travel		207	412	424	12	3%
5901	CAPITAL	-	25,000	-	(25,000)	-100%
6070	Maintenance Contracts	25,522	26,400	27,192	792	3%
6080	Contractual/Contract Labor	-	1,000	1,000	-	0%
Total Contractual		25,522	27,400	28,192	792	3%
6105	Minor Equipment	149	250	250	-	0%
6110	General Office Supplies	-	-	-	-	-
6115	Materials & Supplies	464	1,200	1,236	36	3%
6122	Uniforms	419	196	202	6	3%

Brushy Creek Municipal Utility District

540-Reg Compl

Fiscal Year: 2017

Cost Center: Regulatory Compliance

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
6124	Fuel / Oil	1,737	2,000	2,060	60	3%
6180	T-Shirts/Pins/Etc.	3,178	1,900	1,957	57	3%
Total Supplies		5,947	5,546	5,705	159	3%
6212	Building Maintenance	83	-	-	-	
6213	District Vehicle Repairs	1,578	500	500	-	0%
6216	Equipment Rent Expense	50	4,750	-	(4,750)	-100%
6220	Postage Expense	2,472	2,954	3,042	89	3%
6300	Phone/ Cable / Connectivity Exp	46	50	50	-	0%
6304	Pager / Cell Phone	210	180	185	5	3%
6305	Utility Bill Expenses	2,319	2,954	3,042	89	3%
6310	Fees/Dues/Subscription Expense	121	100	100	-	0%
6314	Professional Development Fees	806	489	504	15	3%
6322	Printing Expense	-	300	300	-	0%
6400	Utilities Expense	1,707	2,000	2,060	60	3%
Total Other Expenses		9,924	14,277	9,784	(4,493)	-31%
TOTAL EXPENSES		87,285	121,687	94,932	(26,755)	-22%
	Transfer From		-		-	
	Transfer To	(11,909)	(61,700)	(61,800)	(100)	0%
REVENUE IN EXCESS OF EXPENSES		43,716	57,013	(38,732)	(95,745)	

Brushy Creek Municipal Utility District

575-Solid Waste

Fiscal Year: 2017

Cost Center: Solid Waste

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
4230	Solid Waste Services	1,186,769	1,337,760	1,348,696	10,936	1%
4500	Other Income	5,287	-		-	
TOTAL REVENUE		1,192,056	1,337,760	1,348,696	10,936	1%
EXPENSES						
5010	Salary	1,598	1,975	1,975	-	0%
5011	Merit Salary	-	5	5	-	0%
5012	Overtime	46	-	-	-	
Total Payroll		1,644	1,980	1,980	-	0%
5020	FICA / Medicare	121	187	187	-	0%
5030	Health	205	442	464	22	5%
5031	Vision Insurance	3	-	-	-	
5032	Dental	13	-	-	-	
5034	Life	3	-	-	-	
5035	Disability Insurance	10	-	-	-	
5040	Workers Compensation	42	-	-	-	
5050	Unemployment Insurance	-	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	101	-	-	-	
Total Benefits		499	630	652	22	4%
Total Travel		-	-	-	-	#DIV/0!
5901	CAPITAL	-	-	-	-	#DIV/0!
Total Contractual		-	-	-	-	#DIV/0!
Total Supplies		-	-	-	-	#DIV/0!
6220	Postage Expense	4,943	5,907	5,886	(21)	0%
6250	Solid Waste Service	983,755	1,153,429	1,148,548	(4,881)	0%
6305	Utility Bill Expenses	4,637	5,907	5,886	(21)	0%

Brushy Creek Municipal Utility District

575-Solid Waste

Fiscal Year: 2017

Cost Center: Solid Waste

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
	Total Other Expenses	993,336	1,165,244	1,160,320	(4,924)	0%
	TOTAL EXPENSES	995,479	1,167,854	1,162,952	(4,902)	0%
	Transfer From		-		-	
	Transfer To	(119,206)	(133,776)	(134,870)	(1,094)	1%
	REVENUE IN EXCESS OF EXPENSES	315,782	303,682	50,875	(252,808)	

Parks and Recreation Departments

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

The Parks and Recreation department operates in a deficit. The deficit is funded by revenue from the Services departments at a level equivalent to \$120 per water connections.

FY2017 Budget Funding Parks and Recreation Cost Centers

	<u>Parks Programs Cost Center</u>	<u>Aquatics Programs Cost Center</u>	<u>Community Center Cost Center</u>	<u>Builders Park Fee</u>	<u>FY2017 Budget</u>	<u>FY2016 Budget</u>
Non-Tax Revenue	101,700	209,000	1,055,909	29,000	1,395,609	1,351,799
Expenses	95,967	425,457	1,651,834	0	2,173,259	1,843,286
Net	5,733	(216,457)	(595,925)	29,000	(777,650)	(491,487)
Transfer to Park Fee Capital Reserve					(29,000)	(58,000)
Community Expansion FY2016 Bond Payment					(575,000)	(575,000)
Transfer of 10% Revenue to Administration					(136,661)	(129,380)
Net Surplus / (Deficit)					(1,518,311)	(1,253,867)
Funding of \$120 per connection from Utility Services					680,760	665,040
Transfer from Parks Capital Reserves for CC Expansion furniture					400,000	665,040
Transfer from Services					437,551	588,827
Shortfall					0	(0)

Community Center Cost Center

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

The Community Center budget for FY2017 includes the following;

- \$400,000 for Community Center expansion furniture (funded from parks capital reserve transfer)
- Increase in Rental and Program revenue based on projections

Park Programs Cost Center

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

There are no significant changes reflected in the FY2017 Budget.

Aquatics Programs Cost Center

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

The Aquatics Programs budget for FY2017 includes the following;

- \$50,000 increase in salary expenses due to coverage of increase pool hours and increased swim lessons

Builders Park Fee (BPF)

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

The FY2017 budget is based on the sale of 40 LUEs. The budgeted increase of 40 LUEs is a decrease from the 80 new LUEs budgeted in FY2016. New LUEs have exceeded budgeted expectations in recent years with faster than anticipated development. As the District reaches build out the available LUEs will continue to decrease. The 40 new LUEs are based on the current development plans and expectations. Funds collected are being transferred to the Park Fee fund balance.

Fiscal Year: 2017

Cost Center: Parks Programs

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
4500	Other Income	400	1,000	1,000	-	0%
4501	Rental Income	3,891	6,000	6,000	-	0%
4505	Program Revenue Contract	32,750	38,000	38,000	-	0%
4510	Programming Events Income	455	200	200	-	0%
4521	Season Passes	2,222	3,000	3,000	-	0%
4523	Fitness Revenue	50,110	39,690	53,500	13,810	35%
TOTAL REVENUE		89,828	87,890	101,700	13,810	16%
EXPENSES						
5010	Salary	34,821	34,636	35,684	1,048	3%
5011	Merit Salary	-	87	89	3	3%
5012	Overtime	57	151	78	(73)	-48%
Total Payroll		34,878	34,874	35,851	977	3%
					-	-
5020	FICA / Medicare	2,647	3,284	3,405	121	4%
5030	Health	2,657	3,827	3,889	62	2%
5031	Vision Insurance	35	-	-	-	
5032	Dental	178	-	-	-	
5034	Life	50	-	-	-	
5035	Disability Insurance	132	-	-	-	
5040	Workers Compensation	741	-	-	-	
5050	Unemployment Insurance	-	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	1,642	-	-	-	
Total Benefits		8,081	7,111	7,294	183	3%
Total Travel		-	-	-	-	#DIV/0!
5901	CAPITAL	177,220	62,000	-	(62,000)	-100%
6080	Contractual/Contract Labor	250	-	-	-	
Total Contractual		250	-	-	-	#DIV/0!
6135	Major Equipment	-	6,600	6,600	-	0%

Brushy Creek Municipal Utility District

200-Parks Pgrms

Fiscal Year: 2017

Cost Center: Parks Programs

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
	Recreation Program Expenses	4,937	1,150	1,150	-	0%
	Recreation Fitness Expenses	33,718	33,035	45,000	11,965	36%
Total Supplies		39,416	40,785	52,750	11,965	29%
6304	Pager / Cell Phone	78	70	72	2	3%
Total Other Expenses		109	70	72	2	3%
TOTAL EXPENSES		259,954	144,840	95,967	(48,873)	-34%
	Transfer From	10,407	65,739	3,404	(62,335)	-95%
	Transfer To	(8,984)	(8,789)	(10,170)	(1,381)	16%
REVENUE IN EXCESS OF EXPENSES		(150,736)	17,578	(1,034)	(18,612)	

Brushy Creek Municipal Utility District

225-Park Fees

Fiscal Year: 2017

Cost Center: Park Fees

Object Code	Description	FY2015 Actual	FY2016 Revised	FY 2017 Budget	Change	% Change
4130	Builders Fees	151,112	58,000	29,000	(29,000)	-50%
4405	Interest Income	9	-		-	
TOTAL REVENUE		151,121	58,000	29,000	(29,000)	-50%
EXPENSES						
	Total Payroll	-	-	-	-	#DIV/0!
	Total Benefits	-	-	-	-	#DIV/0!
	Total Travel	-	-	-	-	#DIV/0!
5901	CAPITAL	-	-	-	-	#DIV/0!
	Total Contractual	-	-	-	-	#DIV/0!
	Total Supplies	-	-	-	-	#DIV/0!
	Total Other Expenses	-	-	-	-	#DIV/0!
TOTAL EXPENSES		-	-	-	-	#DIV/0!
	Transfer From		-		-	
	Transfer To		(58,000)	(29,000)	29,000	-50%
REVENUE IN EXCESS OF EXPENSES		151,121	116,000	-	(116,000)	

Fiscal Year: 2017

Cost Center: Community Center

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
4500	Other Income	3,803	1,000	1,000	-	0%
4501	Rental Income	114,034	75,000	115,000	40,000	53%
4505	Program Revenue Contract	185,158	138,100	180,000	41,900	30%
4510	Programming Events Income	15,797	9,550	9,150	(400)	-4%
4515	Camp Income	264,957	232,300	229,300	(3,000)	-1%
4518	Memberships - Short Term	18,130	20,440	20,440	-	0%
4519	New Memberships	16,210	16,579	16,579	-	0%
4520	Memberships	257,120	269,440	269,440	-	0%
4522	Day Passes	22,731	18,500	20,000	1,500	8%
4523	Fitness Revenue	179,336	194,000	194,000	-	0%
4525	Child Programs / Child Play	765	1,000	1,000	-	0%
TOTAL REVENUE		1,078,191	976,109	1,055,909	79,800	8%

EXPENSES

5010	Salary	624,017	690,870	697,335	6,465	1%
5011	Merit Salary	-	1,727	1,743	16	1%
5012	Overtime	700	2,711	2,795	84	3%
Total Payroll		624,718	695,308	701,873	6,565	1%

5020	FICA / Medicare	47,608	65,775	66,583	808	1%
5030	Health	39,768	79,973	80,357	384	0%
5031	Vision Insurance	548	-	-	-	
5032	Dental	2,637	-	-	-	
5034	Life	766	-	-	-	
5035	Disability Insurance	2,001	-	-	-	
5040	Workers Compensation	13,605	-	-	-	
5050	Unemployment Insurance	2,874	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	33,799	-	-	-	
Total Benefits		143,606	145,748	146,940	1,192	1%

5207	Mileage	1,051	979	1,008	29	3%
Total Travel		1,051	979	1,008	29	3%

Brushy Creek Municipal Utility District

300-Community Center

Fiscal Year: 2017

Cost Center: Community Center

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
5901	CAPITAL	155,112	90,000	-	(90,000)	-100%

6055	Security	2,180	3,000	3,000	-	0%
6065	Depository Contract	20,437	20,000	20,600	600	3%
6070	Maintenance Contracts	1,810	2,200	2,266	66	3%
Total Contractual		29,325	25,200	25,866	666	3%

6105	Minor Equipment	446	2,750	2,833	83	3%
6110	General Office Supplies	556	2,500	2,575	75	3%
6115	Materials & Supplies	18,606	11,000	11,000	-	0%
6122	Uniforms	1,136	1,500	1,500	-	0%
6130	Furniture	2,531	-	400,000	400,000	
6135	Major Equipment	817	4,500	-	(4,500)	-100%
6140	Computer Supplies	-	-	-	-	
6145	Software	-	-	-	-	
6148	Copier/Laser Printer Supplies	93	100	103	3	3%
6150	Business Meals	8	-	-	-	
	Recreation Program Expenses	68,230	101,788	70,000	(31,788)	-31%
	Recreation Fitness Expenses	169,946	123,380	170,000	46,620	38%
6160	Training Materials	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	
Total Supplies		262,370	247,518	658,011	410,493	166%

6212	Building Maintenance	4,285	-	-	-	
6216	Equipment Rent Expense	816	500	515	15	3%
6220	Postage Expense	3,134	3,800	3,914	114	3%
6300	Phone/ Cable / Connectivity Exp	1,543	3,000	3,090	90	3%
6304	Pager / Cell Phone	1,002	1,200	1,236	36	3%
6305	Utility Bill Expenses	-	-	-	-	
6310	Fees/Dues/Subscription Expense	12,737	11,400	11,400	-	0%
6314	Professional Development Fees	540	1,500	1,500	-	0%
6320	Repair/Mtc/Warranty Expense	4,306	42,700	25,000	(17,700)	-41%
6322	Printing Expense	8,479	7,900	8,137	237	3%
6324	Advertising	175	391	391	-	0%
6325	Recruiting Expense	800	391	403	12	3%

Brushy Creek Municipal Utility District

300-Community Center

Fiscal Year: 2017

Cost Center: Community Center

Object Code	Description	FY2015 Actual	FY2016 Revised	Budget FY2017	Change	% Change
6400	Utilities Expense	60,997	60,128	61,932	1,804	3%
6420	Interest Expense	34	618	618	-	0%
6490	Bond Costs	-	575,000	575,000	-	0%
Total Other Expenses		101,075	708,529	693,137	(15,392)	-2%
TOTAL EXPENSES		1,317,257	1,913,282	2,226,834	313,553	16%
	Transfer From	510,884	1,034,784	1,416,197	381,413	37%
	Transfer To	(106,055)	(97,611)	(105,591)	(7,980)	8%
REVENUE IN EXCESS OF EXPENSES		377,872	195,222	139,681	(55,542)	

Brushy Creek Municipal Utility District

250-Aquatics Pgrms

Fiscal Year: 2017

Cost Center: Aquatics Programs

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
4501	Rental Income	33,422	65,000	52,500	(12,500)	-19%
4505	Program Revenue Contract	3,980	10,000	5,000	(5,000)	-50%
4510	Programming Events Income	47,838	55,800	52,500	(3,300)	-6%
4515	Camp Income	-	-	-	-	
4521	Season Passes	69,516	75,000	75,000	-	0%
4522	Day Passes	24,820	24,000	24,000	-	0%
4523	Fitness Revenue	30	-	-	-	
TOTAL REVENUE		179,606	229,800	209,000	(20,800)	-9%

EXPENSES

5010	Salary	278,474	281,070	339,502	58,432	21%
5011	Merit Salary	-	703	849	146	21%
5012	Overtime	4,617	1,374	1,374	-	0%
Total Payroll		283,092	283,147	341,725	58,578	21%

5020	FICA / Medicare	21,394	25,988	25,987	(1)	0%
5030	Health	3,930	8,880	8,822	(58)	-1%
5031	Vision Insurance	58	-	-	-	
5032	Dental	374	-	-	-	
5034	Life	88	-	-	-	
5035	Disability Insurance	220	-	-	-	
5040	Workers Compensation	5,784	-	-	-	
5050	Unemployment Insurance	3,300	-	-	-	
5060	Other Benefits	-	-	-	-	
5070	Retirement	4,434	-	-	-	
Total Benefits		39,582	34,868	34,809	(59)	0%

5201	Airfare	-	-	-	-	
5202	Lodging	448	-	-	-	
5206	Travel Meals	111	-	-	-	
5207	Mileage	5,585	2,500	6,500	4,000	160%
Total Travel		6,144	2,500	6,500	4,000	160%

Brushy Creek Municipal Utility District

250-Aquatics Pgrms

Fiscal Year: 2017

Cost Center: Aquatics Programs

Object Code	Description	FY2015 Actual	FY2016 Revised	FY2017 Budget	Change	% Change
5901	CAPITAL	-	-	-	-	#DIV/0!
Total Contractual		-	-	-	-	#DIV/0!
6105	Minor Equipment	293	1,500	1,545	45	3%
6110	General Office Supplies	500	500	515	15	3%
6115	Materials & Supplies	6,811	6,500	6,695	195	3%
6122	Uniforms	2,847	2,400	2,472	72	3%
6124	Fuel / Oil	894	1,300	1,339	39	3%
6140	Computer Supplies	82	-	-	-	
	Recreation Program Expenses	4,987	11,500	11,000	(500)	-4%
	Recreation Fitness Expenses	945	-	-	-	
6160	Training Materials	-	500	500	-	0%
6180	T-Shirts/Pins/Etc.	885	-	500	500	
Total Supplies		19,028	24,200	24,566	366	2%
6213	District Vehicle Repairs	(29)	1,000	1,030	30	3%
6300	Phone/ Cable / Connectivity Exp	6,079	5,200	7,300	2,100	40%
6304	Pager / Cell Phone	440	500	515	15	3%
6310	Fees/Dues/Subscription Expense	8,500	7,000	7,210	210	3%
6314	Professional Development Fees	450	1,000	1,030	30	3%
6322	Printing Expense	126	250	258	8	3%
6325	Recruiting Expense	950	500	515	15	3%
Total Other Expenses		26,947	15,450	17,858	2,408	16%
TOTAL EXPENSES		374,793	360,165	425,457	65,293	18%
	Transfer From	150,710	153,345	98,710	(54,635)	-36%
	Transfer To	(17,962)	(22,980)	(20,900)	2,080	-9%
REVENUE IN EXCESS OF EXPENSES		(26,516)	45,960	(138,647)	(184,607)	

Debt Service Obligations

Fiscal Year 2017

The required bond debt service payments for fiscal year 2016-2017 is in the following chart. The bond interest payments are made in equal installments in November and May and the principal payment made in May.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$395,000	\$173,712	\$568,712
Non-Revenue Defined Area Bonds	\$435,000	\$476,570	\$911,570
Non-Revenue District Bonds	<u>\$2,075,000</u>	<u>\$1,087,273</u>	<u>\$3,162,273</u>
Total	\$2,905,000	\$1,737,555	\$4,642,555

Other Debt Service Expenditures

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

Debt Service Revenue Sources

Property Taxes - District

The primary source of revenue for the District's debt service expenditures is Interest and Sinking (I&S) tax revenue. I&S tax revenue is derived from property taxes collected from all District residents on the District's behalf by the Williamson County Appraisal District. The I&S tax rate for the District was \$.19 per \$100 of Assessed Value (AV) in FY2016. The FY2017 Budget reflects an I&S tax rate of \$.17 per \$100 of AV.

Water Capital Recovery Fee Revenue

The District charges a Water Capital Recovery Fee (CRF) as part of the Builder's fee to connect to the District water distribution system. The Water CRF revenue historically is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long Term Water Project. In FY2017, staff have budgeted the transfer of \$200,000 from the water capital recovery funds toward debt service payments. There is approximately \$1.050 million in this fund balance.

Defined Area

The primary source of revenue for the Defined Area's debt service is Interest and Sinking (I&S) tax revenue specifically from the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2016, the I&S tax rate for the Defined Area was \$.27 per \$100 of AV. The FY2017 Budget decreases the I&S tax rate for the Defined Area to \$.225 per \$100 of AV.

Fund Balance

The District typically transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$2.945 million at the end of FY2016 plus an additional \$1.818 million for the Defined Area. In FY2017, the debt service revenue for the District actually exceeds the annual payment by \$7400. The Defined Area fund balance will contribute \$42,177 to the FY2017 payments.

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

Overview of Outstanding Debt

At the beginning of the 2017 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$46.735 million. This includes a revenue bond from the Texas Water Development Board and the Defined Area bonds.

The residents of the District approved the issuance of up to \$74,100,000 in bond principal payable in whole or part from taxes. To date, \$72,000,000 in Bond principal has been issued and the District has remaining \$2,100,000 in authorized but un-issued bonds to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$31,145,000 at the beginning of FY2017.

Brushy Creek Municipal Utility District Bond Debt - Outstanding At the start of Fiscal Year 2017			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2010 (Refunding)	17,190,000	6,065,000	11,125,000
Series 2011 (Refunding)	2,080,000	20,000	2,060,000
Series 2012 (Refunding)	9,260,000	640,000	8,620,000
Series 2013 (Refunding)	6,125,000	85,000	6,040,000
Series 2005	9,500,000	8,335,000	1,165,000
Series 2007 (Refunding)	7,840,000	7,840,000	0
Series 2009 (Refunding)	7,975,000	5,840,000	2,135,000
TOTAL	59,970,000	28,825,000	31,145,000

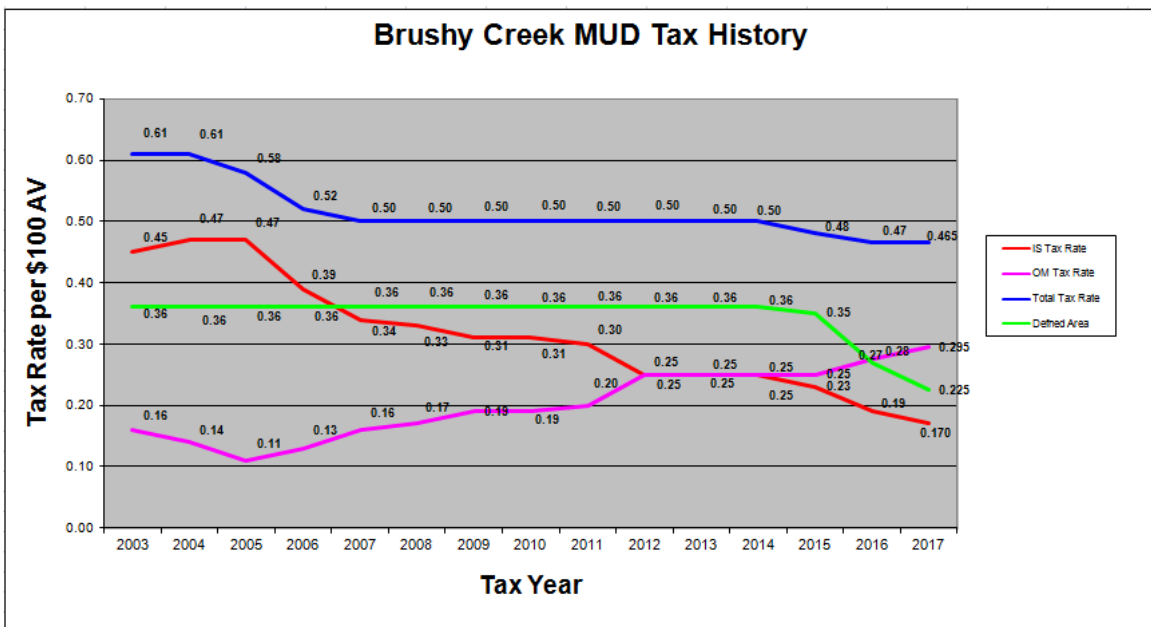
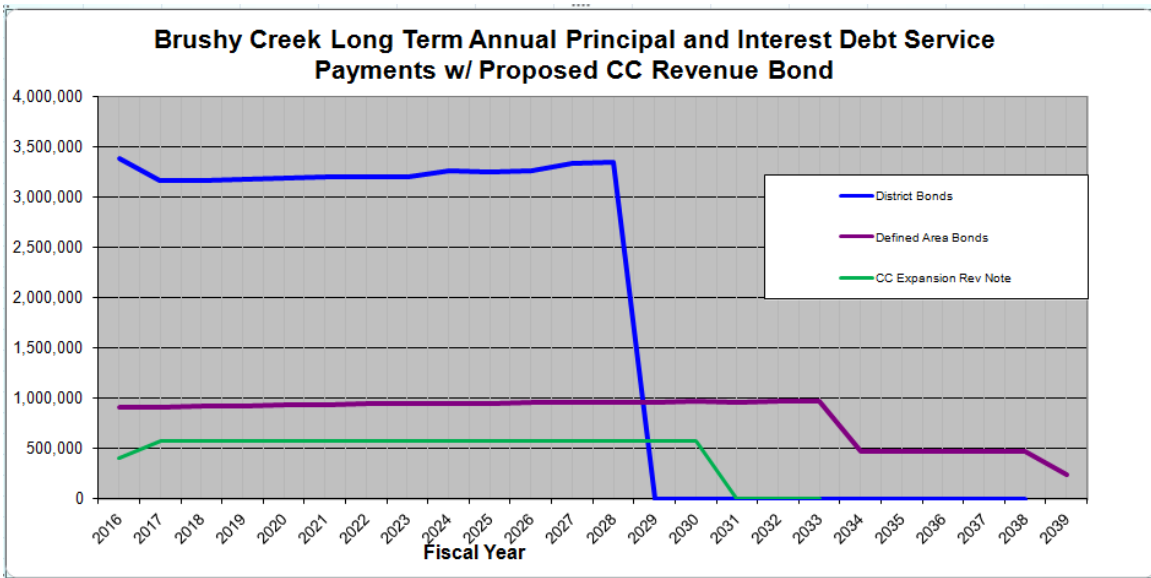
The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. At the beginning of FY2017 there had been five new bond issues totaling \$14,355,000 and one refunding totaling \$3,625,000.

Brushy Creek Municipal Utility District - Defined Area Bond Debt - Outstanding At the start of Fiscal Year 2017			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2008	2,020,000	2,020,000	0
Series 2009	2,365,000	2,075,000	290,000
Series 2011	2,370,000	265,000	2,105,000
Series 2013	4,070,000	815,000	3,255,000
Series 2015	3,530,000	80,000	3,450,000
Series 2015 Refunding	3,625,000	40,000	3,585,000
TOTAL	<u>17,980,000</u>	<u>5,295,000</u>	<u>12,685,000</u>

The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. That revenue bond was paid in full in September 2015.

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

Brushy Creek Municipal Utility District Revenue Bond Debt - Outstanding At the start of Fiscal Year 2017			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2016 CC Expansion	6,940,000	335,000	6,605,000
TOTAL	<u>6,940,000</u>	<u>335,000</u>	<u>6,605,000</u>



Debt Service

Brushy Creek Municipal Utility District

Fiscal Year: 2017

Cost Center: Debt Service

Object Code	Description	FY2015 Actual	FY2016 Budget
4101	Property Tax Income	3,354,457	3,027,151
4102	Delinquent Property Tax Income	6,690	15,136
4103	Defined Area Tax	924,916	853,588
4104	Defined Area Delinquent Taxes	3,310	-
4105	Sale of Surplus Assets Proceeds	155,149	-
4120	Bond Revenue	3,625,000	-
4405	Interest Income	(12,228)	11,794
	Other Revenue	-	-
TOTAL REVENUE		8,057,294	3,907,668

Budget FY2017	Change	% Change
3,004,641	(22,510)	-1%
15,023	(113)	-1%
845,844	(7,744)	
4,229	4,229	
	-	
	-	
23,000	11,206	95%
-	-	
3,892,738	(14,931)	0%

EXPENSES

6010	Contractual-Legal	-	-
6060	Appraisal Fees	61,548	62,122
6065	Depository Contract	33	-
Total Contractual		61,581	62,122
Total Supplies		-	-

	-	
65,489	3,366	5%
	-	
65,489	3,366	5%
-	-	#DIV/0!

6310	Fees/Dues/Subscription Expense	8,825	-
6452	Interest - 2015 Series DA	-	121,394
6453	Principal - 2015 Refunding DA	-	40,000
6454	Interest - 2015 Refunding DA	-	115,250
6457	Interest-2011 Refunding	-	-
6459	Principal - 2009 Refunding	1,315,000	505,000
6460	Principal - 2005 Bond	100,000	-
6461	Fiscal Agent Fees	5,575	7,500
6462	Principal-2011 Series DA	65,000	65,000
6463	Principal - 2013 Series DA	80,000	85,000
6464	Principal - 2009 Series DA	60,000	65,000
6465	Principal-2011 Refunding	5,000	5,000
6466	Interest - 2009 Refunding	176,069	116,894
6467	Interest 2007 Refunding	26,000	13,000
6468	Principal - 2004 Bond	-	-
6469	Principal - 2008 Series DA	65,000	70,000

-	-	
110,456	(10,938)	-9%
110,000	70,000	175%
114,450	(800)	-1%
-	-	
535,000	30,000	6%
-	-	
7,500	-	0%
75,000	10,000	15%
90,000	5,000	6%
65,000	-	0%
5,000	-	0%
94,169	(22,725)	-19%
-	(13,000)	-100%
-	-	
-	(70,000)	-100%

Brushy Creek Municipal Utility District

Debt Service

Fiscal Year: 2017

Cost Center: Debt Service

Object Code	Description	FY2015	FY2016	Budget	Change	% Change
		Actual	Budget	FY2017		
6470	Principal - 2010 Refunding	1,050,000	1,085,000	1,130,000	45,000	4%
6471	Interest - 2010 Refunding	480,575	454,325	421,775	(32,550)	-7%
6472	Interest - 2011 Series DA	50,681	98,600	95,838	(2,762)	-3%
6473	Interest - 2011 Refunding	79,488	79,296	79,104	(192)	0%
6474	Interest - 2009 Series DA	172,556	17,500	14,656	(2,844)	-16%
6475	Principal - 2015 Series DA	-	80,000	95,000	15,000	19%
6476	Interest - 2005 Issue	40,450	34,950	34,950	-	0%
6478	Interest - 2013 Series DA	145,295	142,295	141,170	(1,125)	-1%
6479	Interest - 2008 Series DA	86,480	3,500	-	(3,500)	-100%
6484	Principal-2012 Refunding	175,000	275,000	390,000	115,000	42%
6485	Principal-2013 Refunding	15,000	15,000	15,000	-	0%
6486	Interest-2013 Refunding	199,275	198,975	198,675	(300)	0%
6487	Interest-2012 Refunding	270,350	266,850	258,600	(8,250)	-3%
6488	Principal-2007 Refunding	325,000	325,000	-	(325,000)	-100%
6490	Bond Costs	19,611	-	-	-	
6491	Bond Discount Costs	10,706	-	-	-	
6494	Bond Issue Cost Misc	34,061	-	-	-	
6495	Pymt to Escrow Agent	3,496,580	-	-	-	
	All Other Expenses	-	-	-	-	
Total Other Expenses		8,557,577	4,285,329	4,081,343	(203,986)	-5%
TOTAL EXPENSES		8,619,159	4,347,451	4,146,832	(200,619)	-5%
	Transfer From	179,518	618,083	261,497	(356,586)	-58%
	Transfer To		117,190	7,403	(109,787)	-94%
REVENUE IN EXCESS OF EXPENSES		(382,346)	61,110	(0)	(61,110)	

Capital Fund Summary

FY 2017 Budget

The FY 2017 capital fund revenue is based on the sale of 40 LUEs, which is a decrease from FY2016.

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

Park fees will be transferred to Park Fee reserve balance.

Capital Fund – Fund Balance

The Capital Fund balance is projected to be \$1.88 million as of 10-1-2016.

Projected Fund Balance	<u>\$2,393,128</u>
Restricted to Water Capital improvements	\$1,131,240
Restricted to Waste Water Capital improvements	\$1,261,888
Unassigned	\$ 0

Capital Fund Revenue Sources

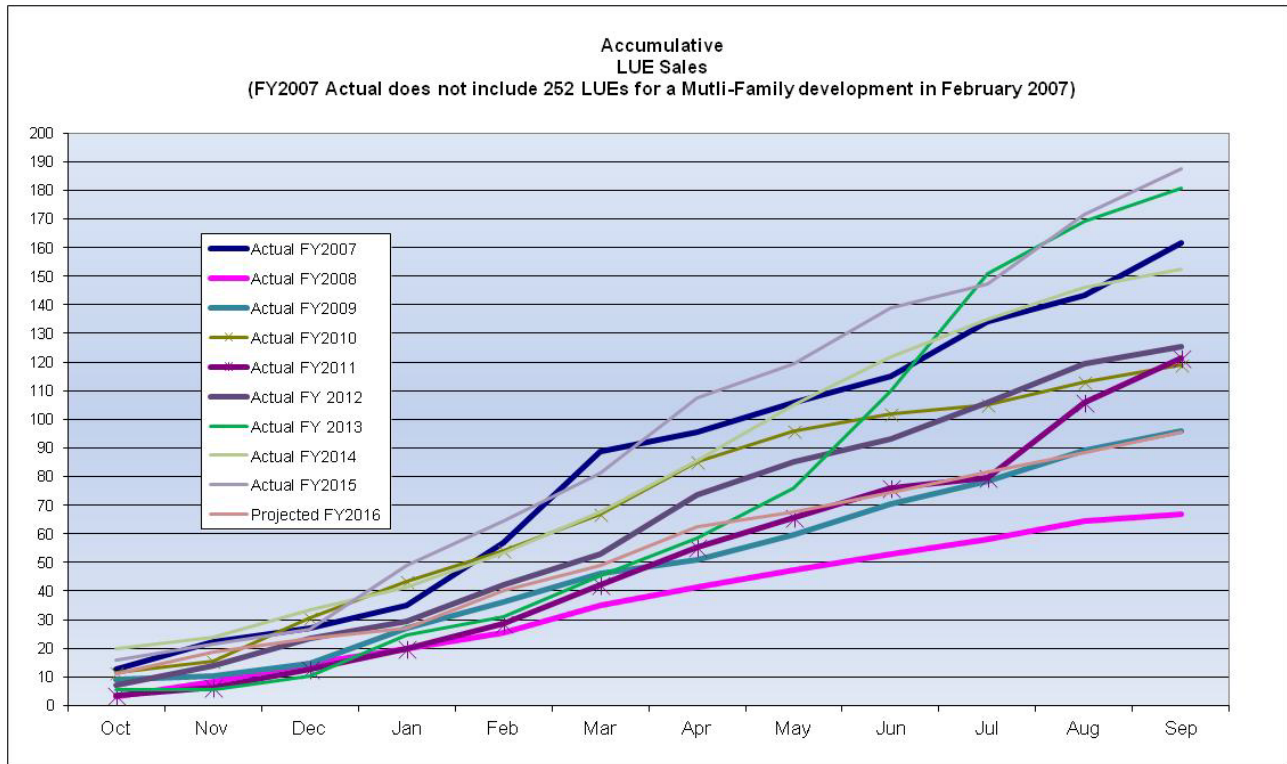
The Capital Fund consists of two primary sources of revenue both related to the Builders fee. The District charges each builder a fee to connect to the water and wastewater infrastructure. The fee is based on the number of Living Unit Equivalents (LUEs) associated with the size of the water meter being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

The current Builders Fee for one LUE is \$5,484.60. This fee is recorded as follows;

<u>Fee Amount</u>	<u>Purpose</u>	<u>Fund</u>	<u>Department</u>
\$2,095	Water CRF	Capital	Capital
\$1,804	Waste Water CRF	Capital	Capital
\$875.60	Parks Fee	General	Builders Park Fee
\$250	Inspection Fee	General	Administration
\$50	Permit	General	Administration
\$30	Connection	General	Administration
\$220	Water Tap	General	Water
\$60	Waste Water Tap	General	Waste Water
\$100	Deposit	Recorded as a liability to be refunded when resident terminates service	

The Parks Fee increases each April 1 by 3%.

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



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

Capital Fund Expenditures

Water Capital Recovery Fee (CRF)

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

Waste Water Capital Recovery Fee (CRF)

The revenue received from the waste water impact fee is historically transferred to the Operating fund to contribute toward the cost of the regional waste water contract cost if current year revenues do not cover all current year expenses. In the FY2017 budget, the revenue will be left in reserves.

Fund Balance

The retained earnings from the Water impact fees is projected to be more than \$1,100,000 at the start of FY2017. The Wastewater impact fee retained earnings is projected to be more than \$1,200,000 at the start of FY2017.

Builders Park Fee (BPF)

Builder's park fee revenue is used to purchase capital improvements for the District's parks. This revenue is regarded as General Fund revenue. The Builder Park fund balance is projected to be \$1,142,716 at the start of FY2017.

Brushy Creek Municipal Utility District

Planning Tool

Fiscal Year: 2017

Cost Center: Capital Recovery Fund

Object Code	Description	FY2015 Actual	FY2016 Budget	Budget FY2017	Change	% Change
4202	CRF - Water	392,812	167,600	83,800	(83,800)	-50%
4204	CRF - WW	322,916	144,320	72,160	(72,160)	-50%
4405	Interest Income	(222)	4,340	1,961	(2,379)	-55%
TOTAL REVENUE		4,245,505	316,260	157,921	(158,339)	-50%
EXPENSES						
Total Payroll		-	-	-	-	#DIV/0!
Total Benefits		-	-	-	-	#DIV/0!
Total Travel		-	-	-	-	#DIV/0!
5901	CAPITAL			-	-	#DIV/0!
Total Contractual		-	-	-	-	#DIV/0!
Total Supplies		-	-	-	-	#DIV/0!
6490	Bond Costs	3,152,693			-	#DIV/0!
6491	Bond Discount Costs	93,597			-	#DIV/0!
Total Other Expenses		3,246,290	-	-	-	#DIV/0!
TOTAL EXPENSES		3,246,290	-	-	-	#DIV/0!
Transfer From					-	#DIV/0!
Transfer To		(389,900)	(167,600)	(83,800)	83,800	-50%
REVENUE IN EXCESS OF EXPENSES		1,389,116	483,860	74,121	(409,739)	