



FY 2015 Budget



Community Center Expansion Plans

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Brushy Creek Municipal Utility District Annual Budget
For the Fiscal Year
October 1, 2014 to September 30, 2015

DISTRICT LEADERSHIP

REBECCA B. TULLOS
Place 1 Director

RUSS SHERMER
Place 2 Director

JEFFREY D. GOLDSTEIN
Place 3 Director

DONNA B. PARKER
Place 4 Director

SHEAN R. DALTON
Place 5 Director

Staff

MIKE PETTER
General Manager

MARGIE ANTHES
Executive Assistant

DAVID GAINES
Chief Administrative Officer

Board of Directors' Message

The Board of Directors of Brushy Creek Municipal Utility District is pleased to present the approved Budget for Fiscal Year 2014-2015. Input from the District's various committees, the Parks Master Plan, and long range financial forecasts guided the Board's decisions in the preparation of the FY2015 Budget. The annual budget allows the Board to make decisions in a strategic and fiscally responsible manner. The Board approves goals for the Fiscal Year at the beginning of the budget process that support the District's mission to maintain and promote the high quality of life in the Brushy Creek Community. This mission is accomplished by providing the best level of water and wastewater, parks and recreation and other services in the most cost effective manner with consideration of the financial impact on District assets and property values, as well as its goal to improve public safety and the senses of security our residents feel living in Brushy Creek. These goals are measureable and allow for strategic decision making throughout budget development. Each project and priority reflected in the budget is directly linked to the goals developed by the Board.

The FY2015 Budget decreases the total tax rate for District residents to \$.48 per \$100 of assessed valuation, a decrease of \$.02 from the prior year's tax rate. The tax rate decrease is exclusively in the debt service tax rate, and is possible due to a significant increase in the District's assessed valuation. The FY2015 Budget also includes a \$.01 decrease in the District's Defined Area tax rate to \$.35 per \$100 of assessed valuation. The Defined Area tax rate is entirely devoted to debt service. These decreases can be accommodated in the District's long range plan as tax rate will allow the District to meet all obligations and continue high service levels.

In 2011, the Board approved the District's Ten Year Parks and Open Spaces Master Plan. The Master Plan was created to assist the Board reach its goal to continue to improve and have a positive impact on the quality of life for residents by providing the best possible parks and trails systems while enhancing the overall appearance of the District. In FY2014 the District was able to complete a number of improvements outlined in the Master Plan including, enclosing the Community Center pavilion, installing a new basketball court at Highland Horizon Park, and upgrading parking at Pepper Rock Park. The FY2015 budget includes funding for continued improvements outlined in the Master Plan, a new pavilion at Cat Hollow Park, court lighting and electrical update at Cat Hollow Park, seating and shade cover at Community Park, and a new field storage building at Community Park.

The FY2015 budget enforces the Board's commitment to improving the utility infrastructure with the purchase of new utilities equipment including, a replacement backhoe, replacement truck, and a vortex pump at the Liberty Walk Lift Station. The FY2015 budget reflects the necessity of a reliable, efficient water and wastewater system in the District.

The FY2015 budget includes funding for two major projects, the replacement of water lines in the Brushy Creek North neighborhood and an expansion of the Community Center. The Brushy Creek North waterlines are in critical condition and in need of replacement. Funding for the waterline replacement will come entirely from reserves. The Community Center expansion has been part of the District's Parks Master Plan for many years. The expansion will allow for more availability of resources to District

residents and increased programming. Funding for the expansion will come from Bond revenues and District reserves. Both projects have been anticipated in the District long range financial model.

The FY2015 budget reflects a balance between the expectations of the District's residents and available resources. The FY2015 decreases both the District and Defined Area tax rates while following the District's plan subscribed in its long range forecast as set out in the Ten Year Financial Plan



Budget Summary and Overview

Brushy Creek Municipal Utility District Fiscal Year 2015 Budget Overview

Fiscal Year 2015 Goals

On July 24, 2014 the Board adopted the following goals to guide the preparation of the FY 2015 budget.

- 1. Complete a long range operational plan**
 - a. Identify future needs of the District
 - Measurement – Report on future capital, property and staffing needs.

- 2. Improve public safety and the sense of security our residents feel living in Brushy Creek**
 - a. Park lighting and security camera projects are complete
 - Measurement – Reduced vandalism at impacted parks
 - Measurement- Continued implementation of the contract and memorandum of understanding for additional security patrols and a safety program.

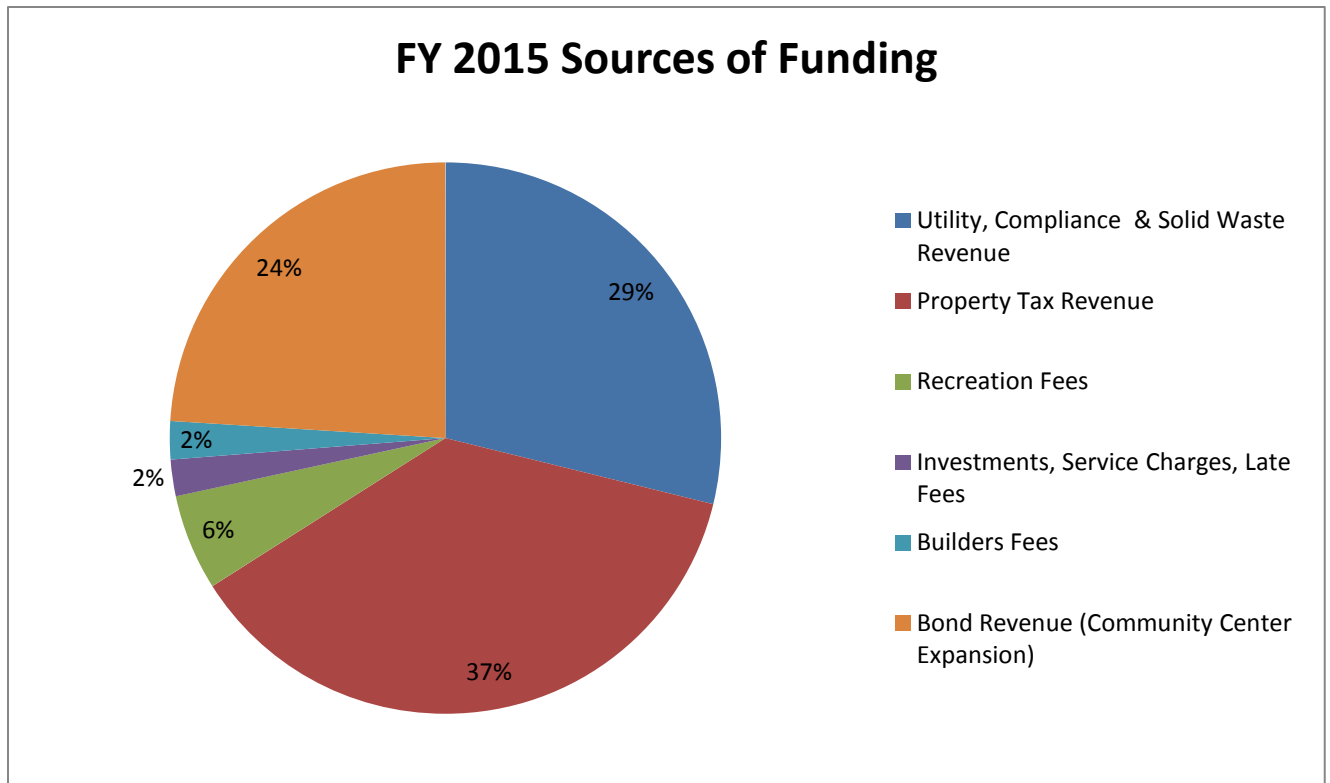
- 3. Enhance the overall appearance of the District**
 - a. Identify Parks Master Plan projects in the FY2015 budget
 - Measurement – All budgeted projects are completed in the fiscal year
 - b. Identify Parks Master Plan projects for the FY2016 budget
 - Measurement – Projects included in the approved FY2016 budget

- 4. Maintain and enhance the quality of life for all residents within the District**
 - a. Complete the water line infrastructure improvement projects
 - Measurement – Water lines in Brushy Creek North and Brushy Bend are replaced and operational.
 - b. Complete the final phase of the Community Center expansion
 - Measurement – Architect plans are complete and approved and design and build specifications are ready for bidding.
 - c. Further reduce water loss
 - Measurements – Water Accountability Report reflects annual water loss to be less than 10%.

Funding Overview

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

Brushy Creek Sources of Funding	FY 2015	% change	FY 2014	% change	FY2013	% change	FY2012	% change	FY2011
Utility, Compliance & Solid Waste Revenue	\$6,070,110	-0.79%	\$6,118,722	2.00%	\$5,998,542	7.86%	\$5,561,383	1.21%	\$5,494,651
Property Tax Revenue	\$7,813,605	10.25%	\$7,087,458	8.58%	\$6,527,656	2.97%	\$6,339,349	5.73%	\$5,996,065
Recreation Fees	\$1,183,599	11.30%	\$1,063,470	8.18%	\$983,011	-3.48%	\$1,018,461	4.87%	\$971,135
Investments, Service Charges, Late Fees	\$446,626	-5.06%	\$470,436	-1.47%	\$477,444	22.86%	\$388,600	2.64%	\$378,600
Builders Fees	\$472,432	0.26%	\$471,228	0.50%	\$468,862	12.20%	\$417,871	0.11%	\$417,414
Bond revenue, Reserve Transfers, Etc	\$5,050,000				\$0		\$0	-100.00%	\$95,000
Total	\$21,036,372	38.29%	\$15,211,314	5.23%	\$14,455,515	5.32%	\$13,725,664	3.53%	\$13,257,865



How the Funding is Allocated

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

- Property Tax Revenue
 - \$0.25 of the tax rate pays for Administrative and Maintenance expenses
 - \$0.23 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 - \$672,000
 - Funds Administrative overhead expenses at 10% of all revenue - \$612,921
- Recreation Fees
 - Fund Community Center, Aquatics and Parks programming expenses
 - Funds Administrative overhead expenses at 10% of revenue - \$118,860
- 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

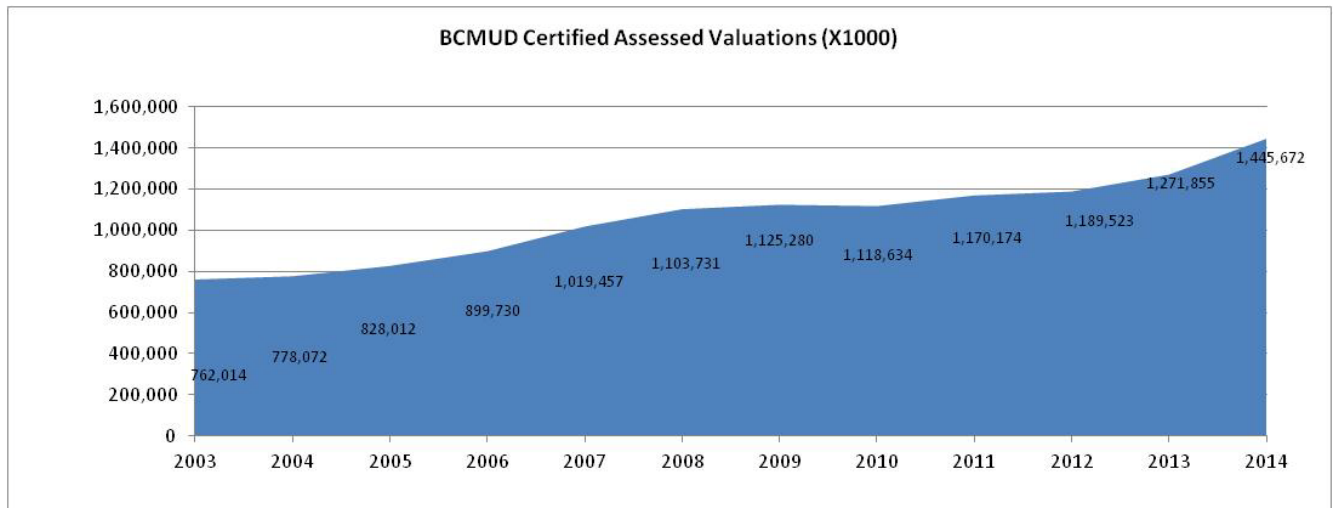


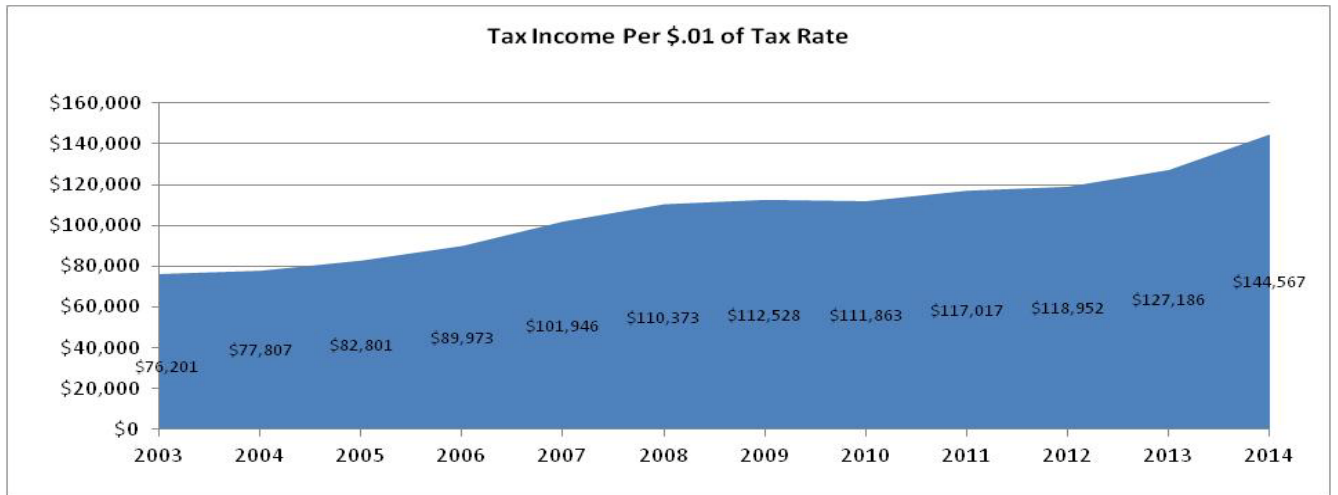
Tax Rate Information

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 tax rate by \$0.02 per \$100 valuation from the debt service tax. 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 \$.01 per \$100 valuations in the FY2015 budget. The Defined Area tax rate is used exclusively for debt service.

The following charts show the District's growth in assessed valuation and in taxes generated from that valuation.



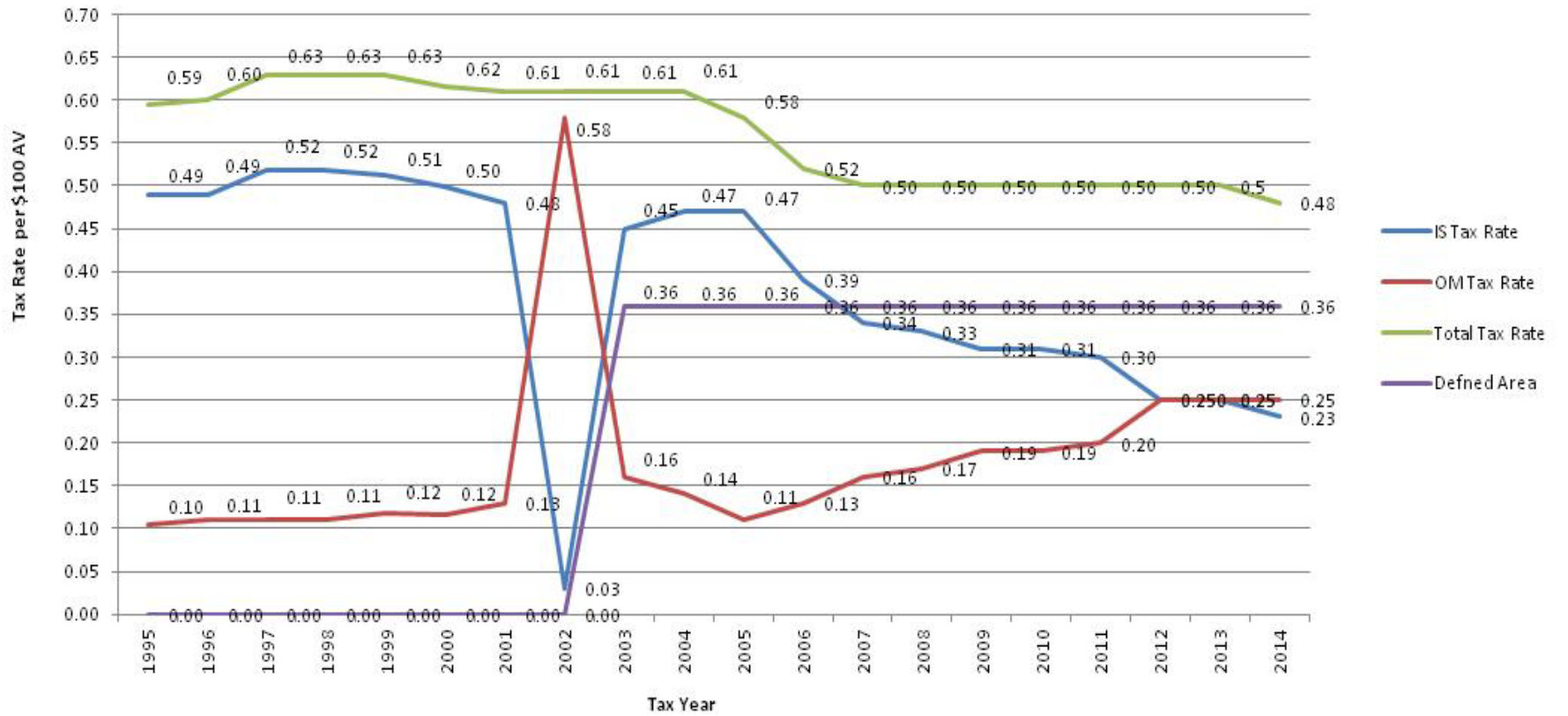


Tax Rates

<u>District</u>	<u>Tax Year 2014</u>	<u>Tax Year 2013</u>
Operation	\$.25 per \$100 AV	\$.25 per \$100 AV
Debt Service	<u>\$.23</u> per \$100 AV	<u>\$.25</u> per \$100 AV
TOTAL	\$.48	\$.50

<u>Defined Area</u>	<u>Tax Year 2014</u>	<u>Tax Year 2013</u>
Operation	\$.00 per \$100 AV	\$.00 per \$100 AV
Debt Service	<u>\$.35</u> per \$100 AV	<u>\$.36</u> per \$100 AV
TOTAL	\$.35	\$.36

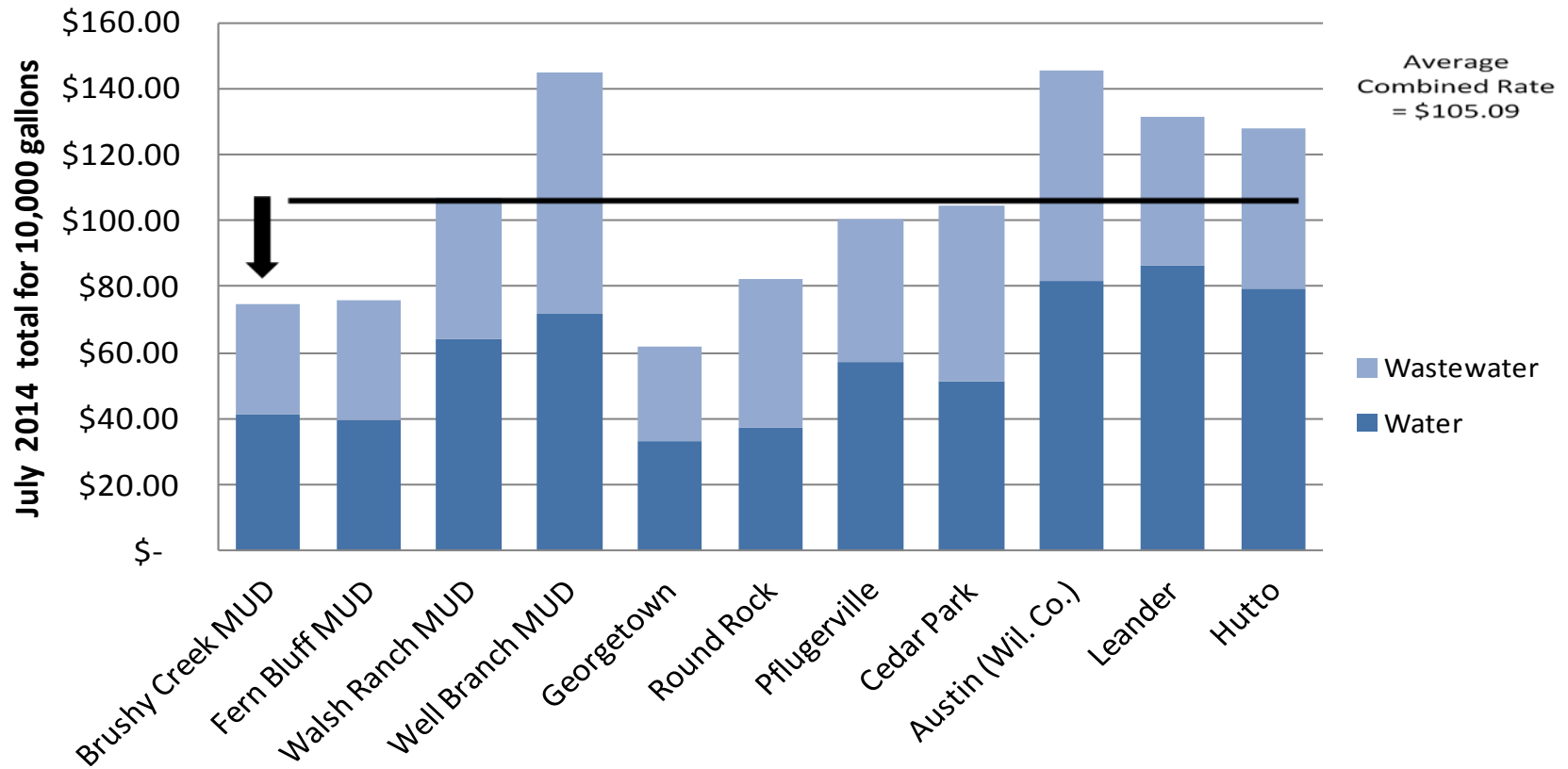
Brushy Creek MUD Tax History





Water & Wastewater Rates

Comparison of Local Utility Rates



Brushy Creek Municipal Utility District
Fiscal Year 2015
RESIDENTIAL MUNICIPAL COST OF SERVICE COST COMPARISON

CITY	VALUE ⁽¹⁾	TAX RATE	ANNUAL PROPERTY TAXES	ANNUAL WATER CHARGE ⁽²⁾	ANNUAL SEWER CHARGE ⁽²⁾	COMBINED WATER & SEWER	ANNUAL DRAINAGE CHARGE	ANNUAL SANITATION CHARGE	TOTAL ANNUAL CHARGE
Brushy Creek MUD	\$ 289,866	0.48000	\$ 1,391	498	396	\$ 894	18	240	3,437
Brushy Creek MUD Defined Area	\$ 289,866	0.83000	\$ 2,406	498	396	\$ 894	18	240	4,452
Austin (Williamson County)	\$ 289,866	0.48090	\$ 1,394	\$ 978	\$ 768	\$1,746		-	\$ 4,886
Blockhouse MUD	\$ 289,866	0.84230	\$ 2,442	742	480	\$1,222	-	-	4,886
Cedar Park	\$ 289,866	0.48500	\$ 1,406	613	989	\$1,602	-	226	4,835
Fern Bluff MUD	\$ 289,866	0.50950	\$ 1,477	478	434	\$ 912	24	224	3,548
Georgetown	\$ 289,866	0.43400	\$ 1,258	396	351	\$ 747	63	192	3,007
Hutto	\$ 289,866	0.52869	\$ 1,532	953	583	\$1,536	-	185	4,789
Leander	\$ 289,866	0.65290	\$ 1,893	1,037	539	\$1,577	-	200	5,246
Mayfield Ranch Parkside	\$ 289,866	0.95000	\$ 2,754	396	351	\$ 747	63	192	4,503
MUD #11 Terra Vista	\$ 289,866	0.86000	\$ 2,493	672	286	\$ 958	-	-	4,408
MUD #9 Vista Oaks	\$ 289,866	0.66590	\$ 1,930	713	515	\$1,228	-	-	4,385
N Austin MUD	\$ 289,866	0.33990	\$ 985	968	691	\$1,660	-	-	4,304
Paloma Lake MUD	\$ 289,866	0.95000	\$ 2,754	792	408	\$1,200	-	-	5,155
Pflugerville	\$ 289,866	0.53360	\$ 1,547	686	517	\$1,203	-	187	4,140
Round Rock	\$ 289,866	0.41465	\$ 1,202	448	539	\$ 987	57	211	3,445
San Marcos	\$ 289,866	0.53020	\$ 1,537	715	934	\$1,649	53	147	5,034
Sonterra MUD	\$ 289,866	0.95000	\$ 2,754	823	917	\$1,740	-	-	6,234
Temple	\$ 289,866	0.58640	\$ 1,700	427	588	\$1,015	-	194	3,925
Walsh Ranch MUD	\$ 289,866	0.75000	\$ 2,174	769	514	\$1,283	-	-	4,740
Wells Branch MUD	\$ 289,866	0.43000	\$ 1,246	864	874	\$1,738	21	-	4,743

\$ 1,815	\$ 709	\$ 594	\$1,303	\$ 16	\$ 103	\$ 4,538
\$ 1,547	\$ 715	\$ 539	\$1,228	\$ -	\$ 147	\$ 4,740

Notes:

- (1) Annual Property Taxes calculated based on 2013 average BCMUD residential homestead value of \$289,866.
- (2) Water & Sewer = Average residential consumption of 10,000 gallons per month
- (3) Sanitation included in Base Water Rate for Austin (Wilco), N Austin MUD, Walsh Ranch, Block House, Vista Oaks, Paloma, Sonterra, Stonewall Ranch, Walsh Ranch, Wells Branch

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

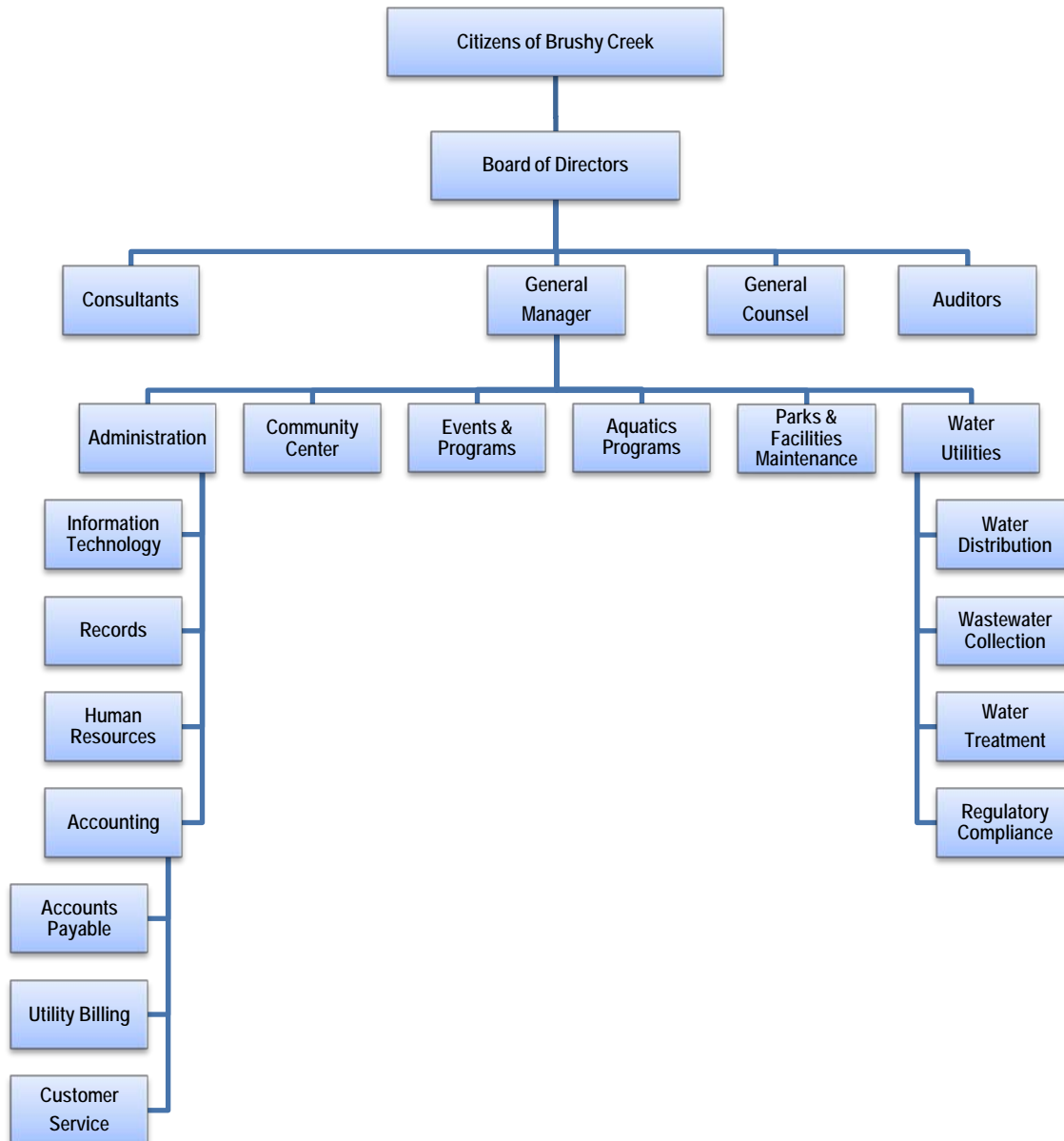
Base Rate	\$6.00
Volume Charge	\$2.70 per 1,000 gallons

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>



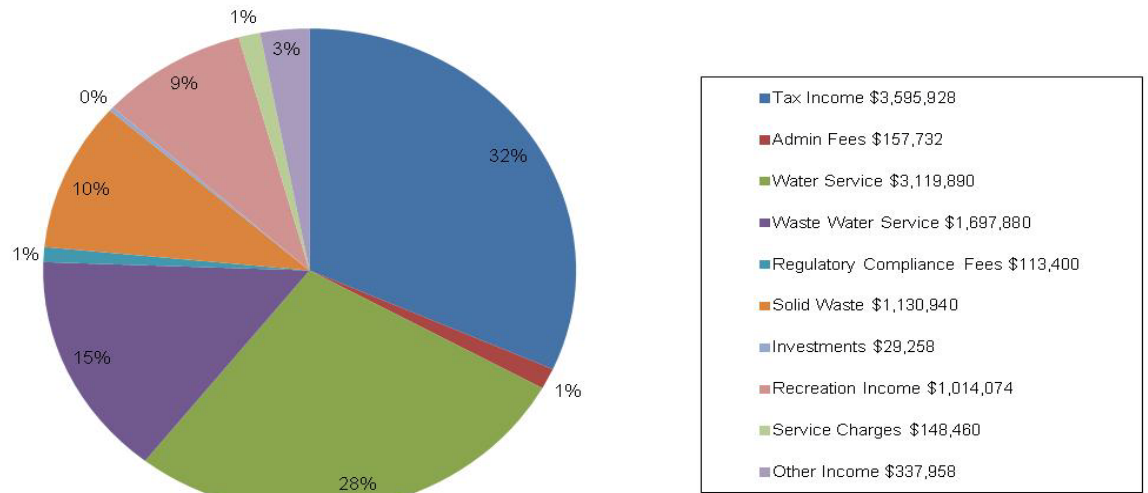
Budgeted Positions



BUDGETED POSITIONS				
EMPLOYEE	FY2014		FY2015	
	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 Team Lead	1	1.00	1	1.00
AP/AR Clerk	1	1.00	1	1.00
Human Resources Specialist	1	1.00	1	1.00
Utility Billing Specialist	1	1.00	1	1.00
Customer Service Representative	3	2.50	4	3.50
Customer Service Team Lead	1	1.00	1	1.00
Total	14	13.00	15	14.00
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 Coordinator	1	1.00	1	1.00
Head Lifeguards	5 S	2.32	5 S	2.32
Lifeguards	60 S	6.95	60 S	6.95
Head Swim Instructor	1	0.50	1	0.50
Community Center Coordinator	1	1.00	1	1.00
Information & Rental Specialist	1	1.00	1	1.00
Sports & Fitness Lead	1	1.00	1	1.00
Fitness Specialist	1	1.00	1	1.00
Recreation Assistant	6	3.25	6	3.25
Youth League Specialist	1	1.00	1	1.00
Adult League Specialist	1	0.50	1	0.50
Instructor Specialist	10	1.35	10	1.35
CC Member Services Lead	1	1.00	1	1.00
Member Services Support	5	2.30	5	2.30
Child Play Attendant	2 pt	0.95	2 pt	0.95
Personal Trainer	1	0.50	1	0.50
Programs & Events Coordinator	1	1.00	1	1.00
Program Support	8 pt/s	4.00	8 pt/s	4.00
Program Support - Camp Specialist	1 pt/s	0.30	1 pt/s	0.30
Event Specialist	1	0.80	1	1.00
Total	109	31.72	109	31.92
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
Regulatory Compliance Specialist	0	0.00	0	0.00
Maintenance & Compliance Supervisor	1	1.00	1	1.00
Maintenance & Compliance Specialist	0	0.00	0	0.00
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	144	65.72	145	66.92
FTE - Full Time Equivalent PT - Part Time S- Seasonal				
Denotes change in FTE status since last FTE list was approved				

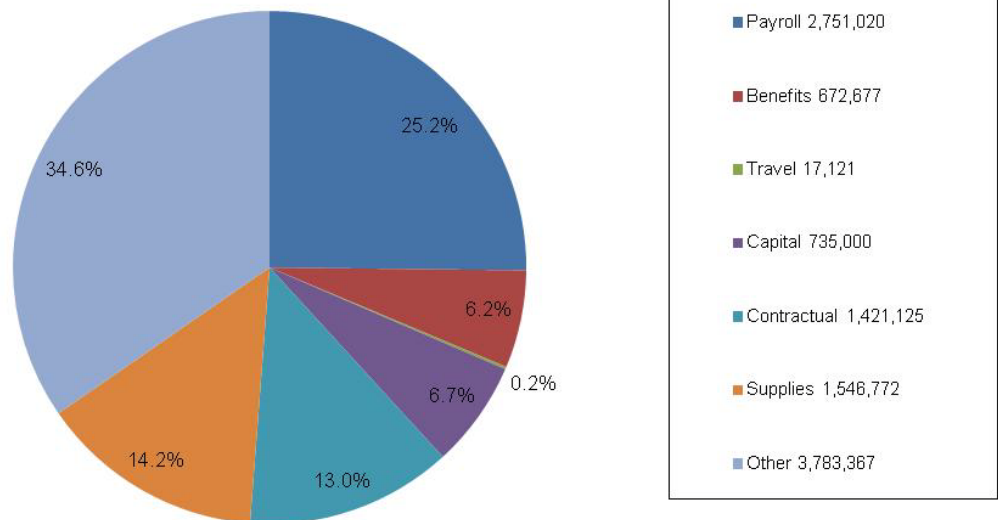
General Fund Summary

FY2015 General Fund Revenue



* Not Included: \$5,050,000 in bond revenue related to CC Expansion

FY2015 Expenses - By Category



* Not Included: \$5,531,307 expenses related to Community Center Expansion and \$2,899,000 capital expenses for Water Line Replacement

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 FY2015 represent a 74% increase over FY2014 budgeted expenses, and revenue is budgeted to increase 51%. These variations are largely due to the inclusion of significant capital projects including the Community Center Expansion and Brushy Creek North Waterline Replacement.

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

The FY2015 budget includes a significant number of projects and capital purchases related to these studies. We will be completing a water line replacement plan for our oldest infrastructure and making repairs to waste water lines. We are continuing the repair, replacement and new capital for the parks and trails from the Master Plan and beginning the expansion of the Community Center.

There are several significant impacts to the FY2015 Budget.

Major Projects and Capital Items

Software and Technology

- \$8,500 for a new HR Module
- \$23,000 in upgrades to Utility Billing Software
- \$10,000 for a new Municipal Agenda Management Software

Utilities

- \$50,000 for a replacement Backhoe
- \$21,400 for a replacement Truck
- \$8,500 for a Vortex Pump at Liberty Walk Lift Station
- \$2,899,000 for Brushy Creek North Water Line Replacement – Funded from Reserves

Parks Master Plan

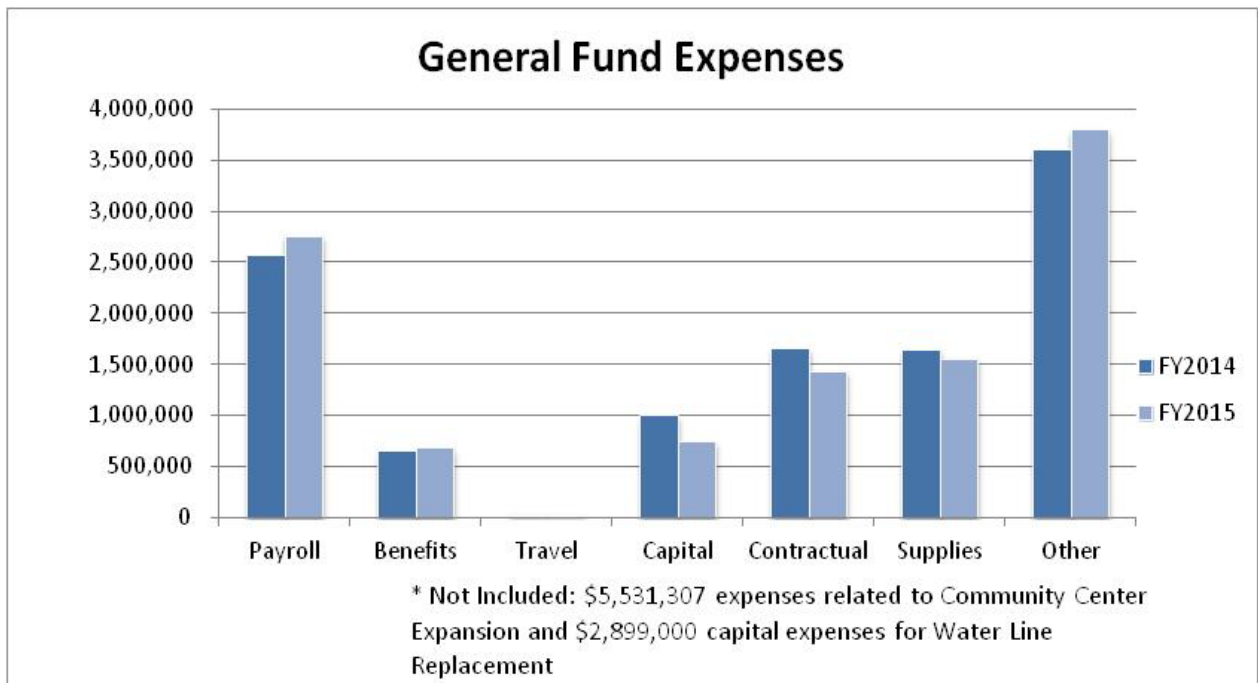
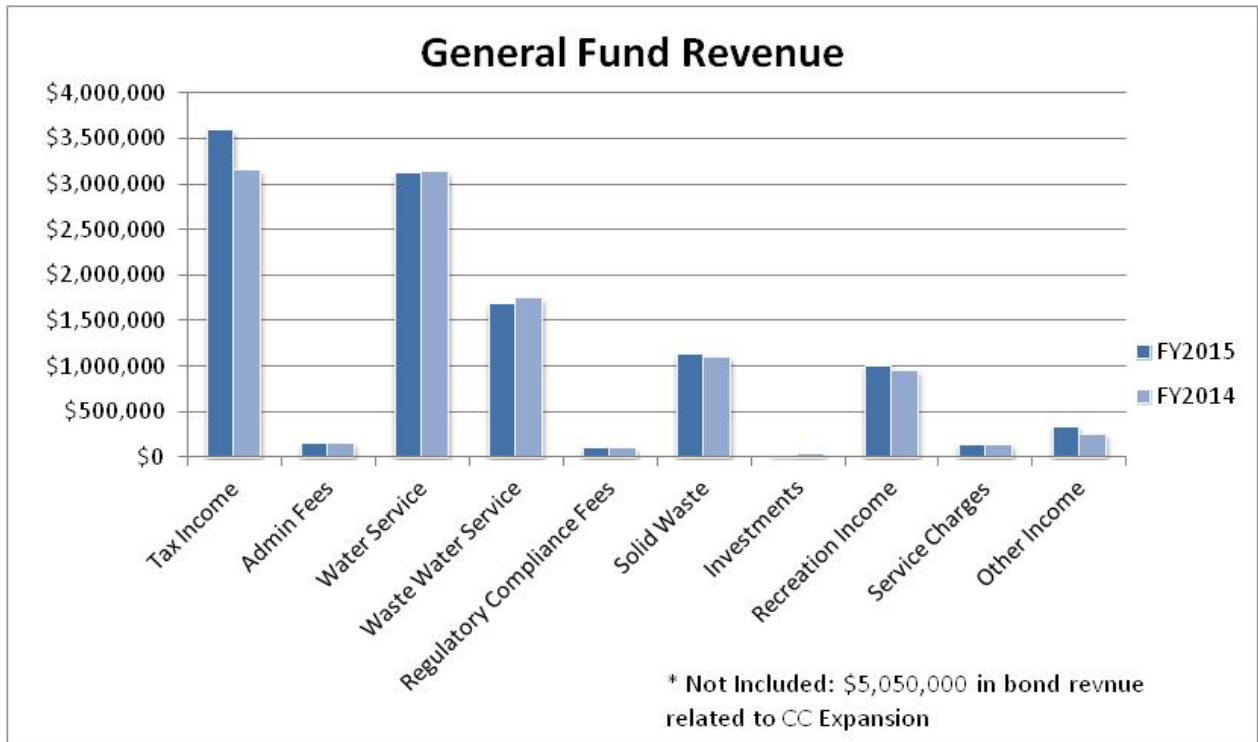
- \$10,000 for Community Park Sports Field Storage Building
- \$35,000 for replacing the Shirley McDonald Park child's Playscape
- \$225,000 for a new Cat Hollow Pavilion
- \$250,000 for an Electrical Update and Court Lighting at Cat Hollow Park
- \$20,000 for Seating and shade at Community Park

- \$5,400,000 for Community Center Expansion – Funded from Bond Revenue and Reserves

Additionally, delayed projects originally funded in FY2014 have been included in the FY2015 budget for completion. They include:

- \$150,000 for Sludge Removal.
- \$250,000 for Trail Washouts.

General Fund



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

The Regional Wastewater Contract	\$818,844
Solid Waste contractor	\$1,058,400
Utilities and Streetlights	\$622,520
Revenue Bond Payments	\$100,200
Board Contingency	\$343,119

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.

FY2015 Budget Funding Administrative Cost Centers

	<u>Executive Cost Center</u>	<u>Administrative Cost Center</u>	<u>Open Records Cost Center</u>	<u>Customer Service Cost Center</u>	<u>FY2015 Budget</u>	<u>FY2014 Budget</u>
Non-Tax Revenue	0	327,351	0	0	327,351	330,951
Expenses	767,069	1,164,145	19,425	184,538	2,135,177	2,075,221
Net	(767,069)	(836,794)	(19,425)	(184,538)	(1,807,826)	(1,744,270)
Transfer of 10% Revenue from other Cost Centers					733,971	405,959
Transfer from Reserves						117,031
Transfer to Reserves					(590,000)	
Net Surplus / (Deficit)					(1,663,855)	(1,221,280)
Required OM Tax Rate					0.12	0.10

Transfer to Reserves Includes : \$390,000 to refund Water Line Replacement, \$100,000 for Drainage Improvements, \$50,000 for Lift Station Improvements, \$50,000 to Membrane Reserves

Executive Cost Center

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

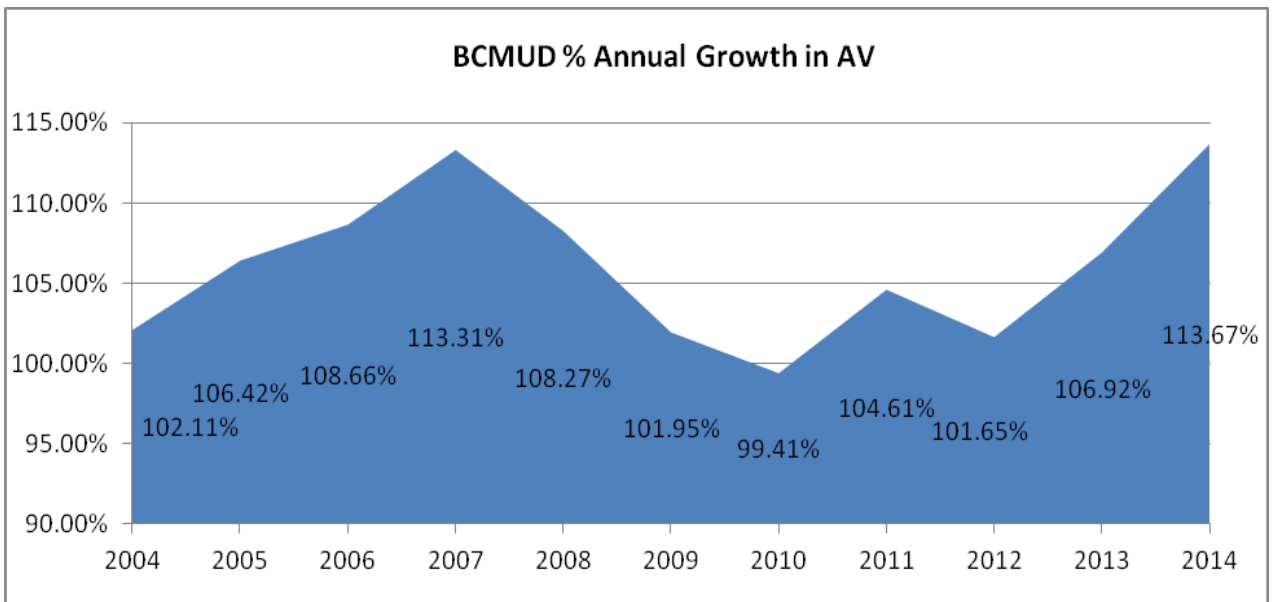
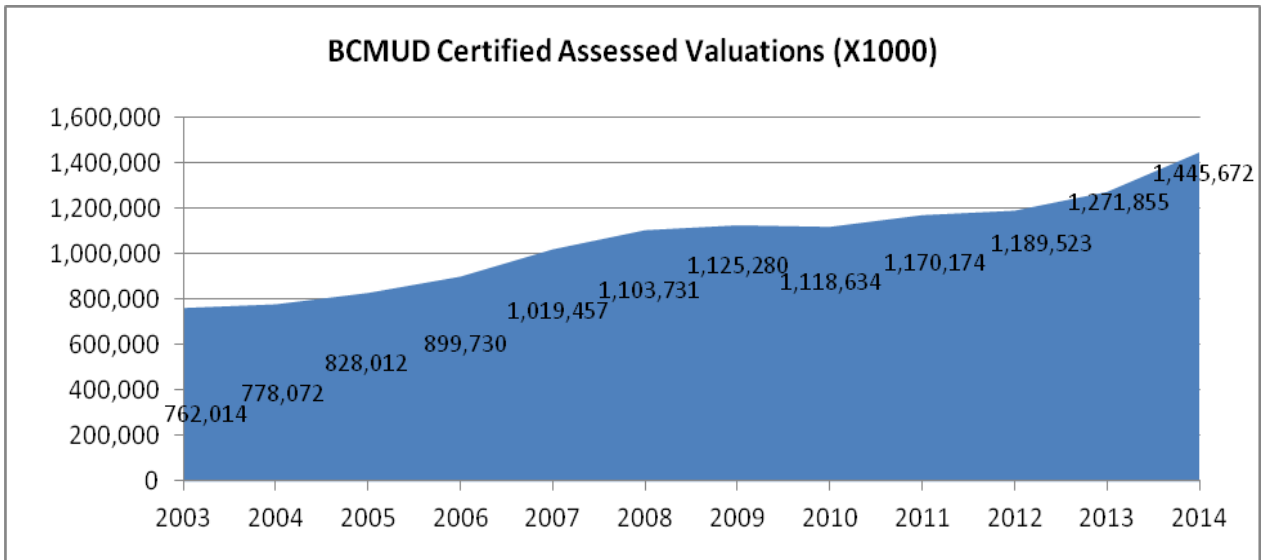
Changes reflected in the FY2015 budget include the following;

- The contingency is being funded at \$343,119.
 - 2% of revenues, and 5% reductions in controllable costs from all cost centers.
- Staff is requesting a 3% pool for pay increases
- \$28,700 increase in Security costs related to new Security Contract with Williamson County
- \$20,000 decrease in legal costs based on actual expenses in prior years.
- \$15,000 increase in Contractual costs for Election expenses.

Administration Cost Center

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

The District Operation and Maintenance (OM) property tax for last year was \$.25 per \$100 of Assessed Value (AV). Based on this year's AV, each \$.01 of tax rate generates \$144,567 in revenue. For the average homeowner in the District, each \$.01 of property tax rates equates to \$23.78 in taxes based on the average 2014 taxable property value of \$237,774.



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 FY2015, staff request budgets for Administrative cost centers that requires a \$.11 cent OM tax rate.

Significant changes reflected in the FY2015 Budget include the following;

- \$16,000 to upgrade the District's existing security cameras, and add additional cameras
- \$7,500 increase in operating expenses for the District's phone system based on the anticipated costs of a new system
- \$30,000 increase in Streetlights expense due to new lighting throughout the District

Additionally, the FY2015 Budget includes the following Capital items;

- \$8,500 for a New HR Module
- \$8,000 for New UMS Check Scanning Module
- \$15,000 for New UMS Phone Module
- \$10,000 for a Municipal Agenda Management Software

Open Records Cost Center

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

There are no significant changes reflected in the FY2015 Budget.

Customer Service Cost Center

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

Significant changes reflected in the FY2015 Budget include the following;

- \$35,000 for an increase of 1 FTE in Customer Service. An additional Customer Service Representative will be added to meet the new 2 staffing minimum at the Desk.

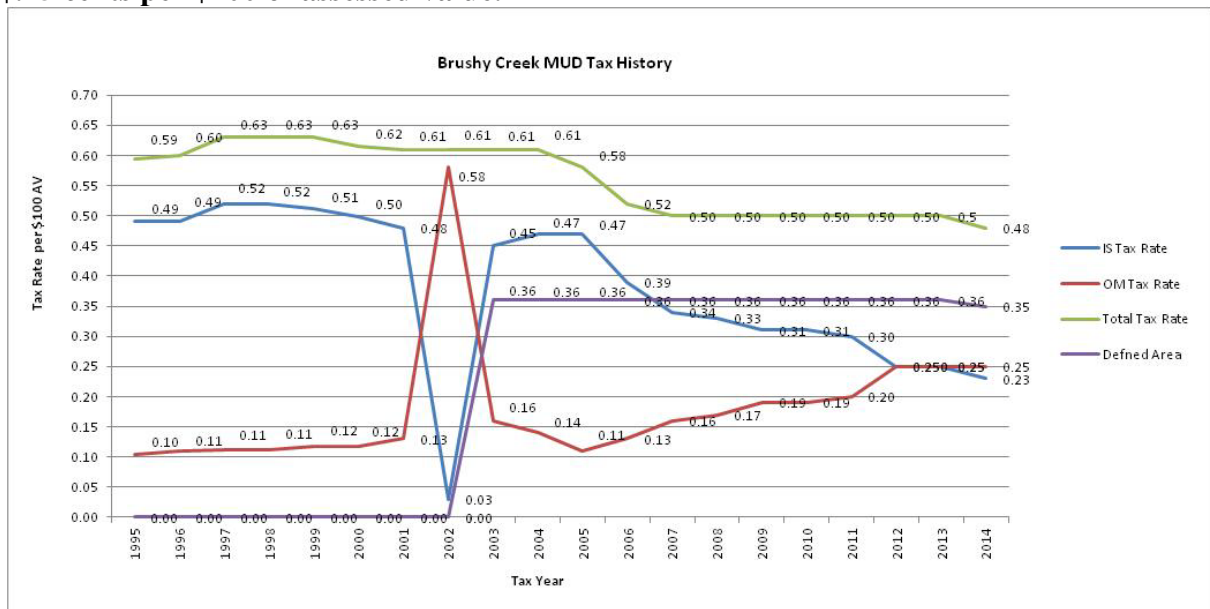
Maintenance Departments

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.

FY2015 Budget Funding Maintenance Cost Centers

	Parks Maintenance Cost Center	Aquatics Maintenance Cost Center	Facility Maintenance Cost Center	FY2015 Budget	FY2014 Budget
Non-Tax Revenue	21,500	0	0	21,500	21,500
Expenses	1,629,970	178,634	142,819	1,951,423	1,967,372
Net	(1,608,470)	(178,634)	(142,819)	(1,929,923)	(1,945,872)
Transfer of 10% Revenue to Administration				(2,150)	(2,150)
					21,000
Net Surplus / (Deficit)				(1,932,073)	(1,927,022)
Required OM Tax Rate				0.13	0.15

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



Parks Maintenance Cost Center

Significant improvements and maintenance is planned for the parks in FY2015. The projects and improvements are reflective of the decisions and strategy outlined in the Parks Master Plan.

- \$250,000 funding for trail improvements to reduce wash outs
- \$35,000 for replacing the Shirley McDonald child's playscape
- \$250,000 for an electrical update and court lighting at Cat Hollow Park

Additionally, the FY2015 Budget includes the following capital items, replacements, and repairs:

- \$17,100 for a Truck to replace a Polaris
- \$12,500 for a steam spray rig for fire ant treatment and restroom cleaning
- \$9,000 for Landscaping and Irrigation at Creekside Park
- \$8,000 for playscape repairs, drinking fountains, and park furniture at Cat Hollow Park
- \$1,500 for park signs and temporary/event signs
- \$48,000 increased costs associated with the District's Landscape Maintenance Contract for maintenance of additional properties.

Aquatics Maintenance Cost Center

Significant items in the Pools Maintenance budget include:

- \$5,000 to extend the roof over the pump room at Cat Hollow pool
- \$3,500 for anti-slip floor treatment at pool restrooms
- \$2,500 for the purchase of multiple recycling bins at pools
- \$3,500 for a new pool aerator
- \$2,000 for a new manual pool vacuum

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, 17501 Great Oaks, or the parks and pools are charged to those cost centers although they may be coordinated by the Facility Maintenance Coordinator.

There are no significant changes reflected in the FY2015 Budget.

Service Departments

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

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

FY2015 Budget Funding Service Cost Centers

	<u>Water Cost Center</u>	<u>Water Facility Cost Center</u>	<u>Waste Water Cost Center</u>	<u>Compliance Cost Center</u>	<u>Solid Waste Cost Center</u>	<u>FY2015 Budget</u>	<u>FY2014 Budget</u>
Non-Tax Revenue	3,187,090	0	1,697,880	113,400	1,131,240	6,129,610	6,178,222
Expenses	715,294	1,792,386	1,264,728	107,331	1,095,311	4,975,049	5,453,275
Net	2,471,797	(1,792,386)	433,152	6,069	35,929	1,154,561	724,947
Water Line Replacement Expenses						(2,899,000)	
Transfer from Reserves for Water Line Replacement						2,899,000	
Transfer of 10% Revenue to Administration						(612,961)	(297,262)
Transfer of \$120 per connection to Recreation						(672,000)	(628,920)
Transfer to Parks Master Plan Reserves						(200,000)	(103,766)
Transfer From Reserves						330,400	295,400
Net Surplus / (Deficit)						(0)	(9,601)

Transfer from Reserves Include : \$180,400 from Waster Water Impact Fee Reserves, \$150,000 from GASB Reserves for Sludge Removal

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 FY2015 budget reflects revenue based on current rates and average consumptions. Based on future weather projections, the budget for water revenue has been slightly decreased.

Changes included in the FY2015 budget include:

- \$20,000 in engineering fees for design improvements to the District's maintenance yard
- \$25,000 reduction in water revenues due to future weather trend projections
- \$145,000 decrease in Water Meters expense due to completion of Automatic Meter Read replacement project. Budget included \$30,000 in annual costs for replacement and new meters.

Additionally, the FY2015 Budget includes the following Capital items and projects:

- \$50,000 for the purchase of a replacement Backhoe
- \$2,899,000 in expenses related to Brushy Creek North Water Line Replacement
 - The Brushy Creek North Water Line Replacement is budgeted entirely from the Water Distribution Cost Center. \$2,899,000 will be transferred from reserves to cover the costs of the project. The reserves will be repaid with future water revenues over 7 to 10 years.
- The Brushy Bend Water Line Replacement project will also be completed in FY2015, and will be funded by a revenue bond. The revenue bond will be repaid by Brushy Bend residents through District utility capital fees. Brushy Bend is not located within the District and does not pay property taxes to the District.

Waste Water Cost Center

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

The cost of the regional waste water plant contract is funded in part by waste water impact fees collected from builders for new connections to the District's system. For FY2015, a \$180,400 transfer is budgeted from impact fee reserves.

Significant items in the FY2015 Budget include:

- \$25,000 for engineering review of sewer lines

Additionally, the FY2015 Budget includes the following Capital item:

- \$8,500 for a Vortex Pump at Liberty Walk

Water Treatment Facility Cost Center

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

Significant items in the FY2015 budget include:

- \$25,000 for a engineering study of possible new ground water well sights
- \$150,000 for water facility pond sludge removal project
- \$5,000 for the addition of new required lab testing

Additionally, the FY2015 Budget includes the following Capital item:

- \$21,400 for a replacement truck

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 FY2015 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 FY2015 budget reflects the growing number of customers and an increasing percentage of customers recycling.

Significant changes in the FY2015 budget include:

- \$50,400 increase in fees from Round Rock Refuse. This is a 5% increase based on their contract; the FY2015 Budget does not include a corresponding revenue increase from customers.
- \$24,000 for the purchase of Household Hazardous Waste vouchers from the City of Round Rock.

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.

FY2015 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>FY2015 Budget</u>	<u>FY2014 Budget</u>
Non-Tax Revenue	73,700	194,050	920,849	82,532	1,271,131	1,146,798
Expenses	331,737	325,354	1,208,341	0	1,865,432	1,601,609
Net	(258,037)	(131,304)	(287,492)	82,532	(594,301)	(454,811)
Community Center Expansion Expenses					(5,531,307)	
Community Center Expansion Bond Revenue and Transfers from Reserves					5,400,000	
Transfer from Reserves for Parks Master Plan Projects					255,000	
Transfer to Park Fee Capital Reserve					(82,532)	(81,328)
Transfer of 10% Revenue to Administration					(118,860)	(106,547)
Net Surplus / (Deficit)					(672,000)	(642,686)
Funding of \$120 per connection from Utility Services					672,000	628,920
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 FY2015 includes the following;

- \$1,000 for game room enhancements
- \$1,200 increase to upgrade the catalog
- \$10,000 increase for HVAC Preventative Maintenance

Additionally, the Community Center Expansion is budgeted entirely from the FY2015 Budget. The following is a detail of revenues and expenses related to the Community Center Expansion.

Community Center Expansion		
Source of Funds		
Bond Revenue	\$	5,050,000
Parks Capital Fee Reserve	\$	200,000
Parks Master Plan Reserve	\$	150,000
	\$	5,400,000
Expenses		
Capital Costs	\$	4,500,000
Engineering -FY15 Operating	\$	420,000
Bond Cost -FY15 Operating	\$	611,307
	\$	5,531,307
Net (Funded From O&M)	\$	131,307

Park Programs Cost Center

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

The Park Programs budget for FY2015 includes the following Capital Items as outlined in the Parks Master Plan:

- \$225,000 for the Cat Hollow Pavilion
- \$20,000 for seating and shade at Community Park
- \$10,000 for Community Park sports field storage building

Additionally, the FY2015 Budget includes following:

- \$8,900 increase in expenses related to increased participation in youth leagues. This is accompanied with a \$9,300 increase in revenues related to youth leagues.

Aquatics Programs Cost Center

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

There are no significant changes reflected in the FY2015 Budget.

Builders Park Fee (BPF)

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

The FY2015 budget is based on the sale of 100 LUEs. Funds collected are being transferred to the Park Fee fund balance.

General Fund Summary

Brushy Creek Municipal Utility District
 Approved Budget
 Fiscal Year: 2015
 Cost Center: General Fund Summary

Object

<u>Code</u>	<u>Account</u>	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUE			
4101	Property Tax Income	2,992,674	3,147,843	3,578,038
4102	Delinquent Property Tax Income	(285)	10,061	17,890
4110	Plan Review Income	4,500	4,500	4,500
4112	Inspection Fees	134,636	62,700	62,700
4120	Bond Revenue	0	0	5,050,000
4130	Builders Fees	140,937	81,328	82,532
4201	Water Service	3,152,068	3,011,741	2,992,570
4203	WW Service	1,846,865	1,744,021	1,691,700
4211	Water Connection	39,446	22,000	22,660
4213	WW Connections	10,338	6,000	6,180
4220	New Connection Fees	9,920	8,000	8,000
4230	Solid Waste Services	1,118,323	1,110,300	1,130,940
4240	Raw Water Sales	111,619	104,660	104,660
4301	Regulatory Compliance Fee	112,872	112,000	113,400
4401	Service Charges	34,323	27,000	27,260
4402	Donations	5,300	0	0
4403	Late Charges	128,503	120,000	121,200
4405	Interest Income	54,225	44,331	29,258
4500	Other Income	190,958	22,800	25,800
4505	Program Revenue (80/20)	150,585	104,200	117,000
4501	Rental Income	341,506	293,245	312,158
4510	Programming Events Income	68,430	63,600	66,750
4515	Camp Income	109,500	112,100	197,815
4518	3 Month Memberships	0	0	20,440
4519	New Memberships	17,519	12,000	16,579
4520	Memberships	281,456	295,000	269,440
4521	Season Passes	79,288	72,500	78,000
4522	Day Passes	42,651	33,850	34,150
4523	Fitness Revenue	295,746	208,595	212,900
4525	Child Programs / Child Play	942	1,000	1,000
	TOTAL REVENUE	11,474,845	10,835,375	16,395,521
	EXPENSES			
	Total Payroll	2,373,349	2,566,517	2,751,020
	Total Benefits	598,951	648,560	672,677
5201	Airfare	0	2,200	500
5202	Lodging	939	7,350	5,495
5203	Lodging Tax	53	300	198
5204	Cab Fare / local transportation	0	530	100
5205	Parking	32	710	258
5206	Travel Meals	160	2,450	1,935
5207	Mileage	7,940	7,750	8,636
	Total Travel	9,124	21,290	17,121
5901	CAPITAL	1,008,351	987,800	8,134,000
6010	Contractual-Legal	101,403	140,000	120,000

General Fund Summary

Brushy Creek Municipal Utility District
 Approved Budget
 Fiscal Year: 2015
 Cost Center: General Fund Summary

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUE			
6011	Contractual Legal - Open Records	0	10,000	10,000
6025	Contractual/Auditing	36,000	40,000	40,000
6030	Contractual/ Trainers- Instructors	2,300	3,000	2,500
6040	Contractual/Network maint/dev.	20,853	18,500	18,500
6045	Contractual/Website	3,509	2,000	2,000
6055	Security	85,196	85,000	114,000
6060	Appraisal Fees	0	1,000	1,000
6065	Depository Contract	78,645	70,000	70,000
6070	Maintenance Contracts	452,316	397,800	443,925
6078	Plumbing Inspections	47,285	50,000	50,000
6079	Engineering Fees	99,951	98,000	560,000
6080	Contractual/Contract Labor	341,177	732,378	409,200
	Total Contractual	1,268,636	1,647,678	1,841,125
6105	Minor Equipment	28,667	36,200	34,203
6110	General Office Supplies	18,912	16,286	15,215
6115	Materials & Supplies	134,985	157,995	146,740
6120	Chemicals	193,182	248,000	177,586
6121	Lab Supplies	10,174	9,950	9,453
6122	Uniforms	12,950	15,335	12,118
6124	Fuel / Oil	36,076	38,630	37,024
6130	Furniture	15,338	34,850	29,565
6135	Major Equipment	28,675	56,150	84,025
6140	Computer Supplies	5,418	6,100	4,375
6145	Software	6,904	4,400	5,225
6148	Copier/Laser Printer Supplies	5,639	5,940	6,426
6150	Business Meals	77,659	3,100	2,285
	Recreation Program Expenses	185,672	84,500	93,580
	Recreation Fitness Expenses	329	150,460	165,080
6153	Water Purchases	546,549	531,113	636,113
6154	Water Meters	347,493	175,000	30,000
6155	Building Materials	0	2,000	1,900
6156	Pipes and Components	19,918	50,800	48,640
6160	Training Materials	2,532	5,100	4,370
6180	T-Shirts/Pins/Etc.	345	3,400	2,850
	Total Supplies	1,677,418	1,635,309	1,546,772
6210	Rent Expense	4,833	4,100	3,515
6212	Building Maintenance	21,627	24,600	36,195
6213	District Vehicle Repairs	25,897	21,150	19,618
6215	Facility Rent Expense	2,725	3,000	3,000
6216	Equipment Rent Expense	27,622	49,400	41,222
6220	Postage Expense	31,533	40,662	39,567
6222	Express Mail/Parcel	740	1,340	1,220
6224	Shipping	260	700	865
6250	Solid Waste Service	1,013,034	1,010,500	1,084,900
6300	Phone/Cable/Connectivity Exp.	27,374	37,105	38,452
6304	Pager / Cell Phone	12,072	14,080	13,838
6305	Utility Bill Expenses	19,859	26,302	25,407

General Fund Summary

Brushy Creek Municipal Utility District
 Approved Budget
 Fiscal Year: 2015
 Cost Center: General Fund Summary

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
	REVENUE			
6310	Fees/Dues/Subscription Expense	27,948	25,880	24,424
6311	TCEQ Regulatory Fees	18,628	15,000	15,000
6312	WW Capacity Charges	1,041,463	856,481	818,844
6314	Professional Development Fees	12,401	18,700	16,399
6315	Lab Fees	0	11,500	18,437
6320	Repair/Mtc/Warranty Expense	152,550	255,300	377,252
6322	Printing Expense	20,073	26,100	21,215
6324	Advertising	3,984	4,250	3,855
6325	Recruiting Expense	4,016	4,550	3,889
6327	Program Meals	1,683	2,500	2,500
6400	Utilities Expense	464,176	473,050	470,445
6401	Donations	0	0	0
6405	Longevity Awards	4,718	5,500	5,500
	Contingency	129,923	349,260	343,119
6410	Taxes Expense	0	0	0
6416	Professional Liability Insurance	57,277	60,250	58,474
6418	Other Insurance	0	0	0
6420	Interest Expense	655	0	1,315
6425	Bad Debt Expense	15,975	4,000	4,000
6430	Streetlights	142,219	120,000	150,000
6450	Community Activities	21,284	26,000	35,700
6461	Fiscal Agent Fees	500	0	0
6467	TWDB Bonds Principal	70,000	75,000	80,000
6477	TWDB Bonds Interest	27,597	24,063	20,200
6421	Debt Principal	7,761	0	5,000
6490	Bond Costs	0	0	611,307
	Total Other Expenses	3,412,406	3,590,324	4,394,674
	Total Expenses	10,348,235	11,097,478	19,357,389
	Transfer From	1,277,381	1,482,076	1,405,971
	Transfer From Reserves	0	0	3,834,400
	Transfer To	1,303,099	591,053	816,503
	Transfer to Reserves	0	0	790,000
	Transfer to Rec Center	0	398,830	510,884
	Transfer to Park Programs	0	40,494	10,407
	Transfer to Pool Programs	0	189,596	150,709
	Revenue in Excess of Expenses	1,100,891	0	0



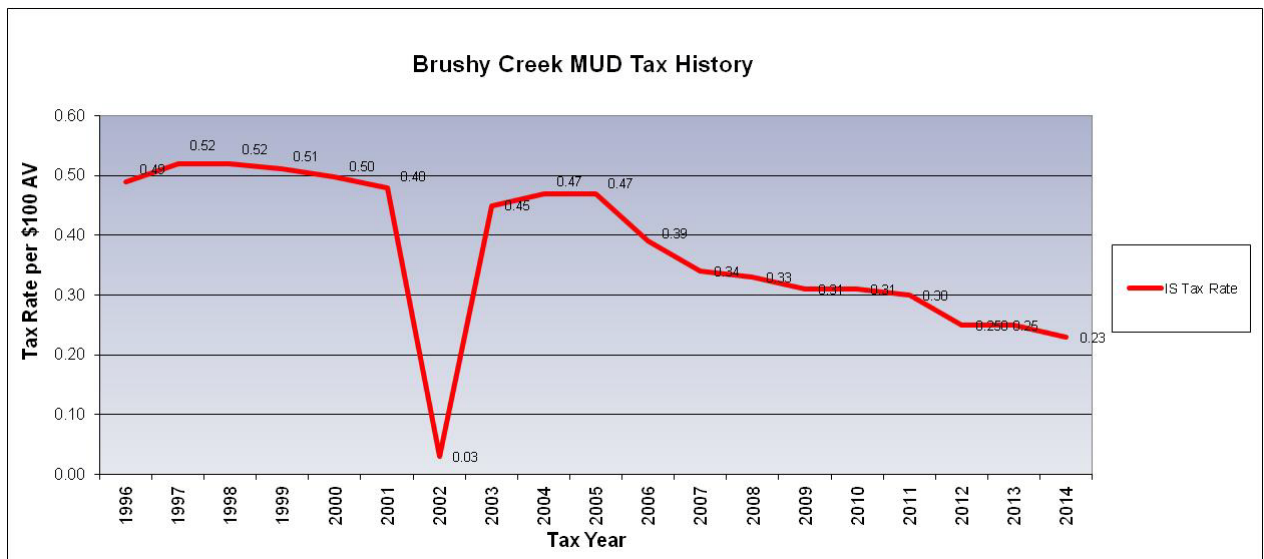
Debt Service Fund Summary

The FY2015 Debt Service Budget

The FY2015 Budget decreases the Interest and Sinking (IS) tax rate for the District to \$.23 per \$100 of assessed value (AV). This is a decrease of \$.02 from the FY2014 I&S tax rate of \$.25 per \$100 AV. This will generate \$3.291 million in tax revenue. The District's assessed value for 2014 increased to \$1,445,671,786, nearly 14% higher than the previous year.

Additional revenue includes interest revenue budgeted at an estimated .5% earnings on the fund balance (\$26,790), water impact fees (\$209,500) and \$989,477 from the Debt Service fund balance that will contribute to the FY2015 debt service and related expenses. The budget also includes a transfer of \$184,411 to the Defined Area Debt Service fund balance.

The amount transferred from the District Debt Service Fund Balance represents approximately 27% of the overall available debt service fund.



Debt Service Fund Balance

The Debt Service Fund balance is projected to be \$5.161 million as of 10-1-2014. All Debt Service funds are Restricted to making debt payments.

Projected Fund Balance	<u>\$5,161,000</u>
Restricted to District Debt	\$3,610,000
Restricted to Defined Area Debt	\$1,551,000
Unassigned	\$ 0

Debt Service Obligations

Fiscal Year 2015

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$80,000	\$20,200	\$100,200
Non-Revenue Defined Area Bonds	\$270,000	\$455,013	\$725,013
Non-Revenue District Bonds	<u>\$2,985,000</u>	<u>\$1,272,207</u>	<u>\$4,257,207</u>
Total	\$3,205,000	\$1,747,420	\$5,082,420

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 FY2014, the I&S tax rate for the District was \$.25 per \$100 of Assessed Value (AV). The FY2015 Budget decreases the I&S tax rate to \$.23 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 is transferred to the Debt Service fund to contribute to the cost of the debt associated with the Long Term Water Project.

Defined Area

The primary source of revenue for the Defined Area's debt service is Interest and Sinking (I&S) tax revenue specifically from the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District's behalf by the Williamson County Appraisal District. In FY2014, the I&S tax rate for the Defined Area was \$.36 per \$100 of AV. The FY2015 Budget decreases the I&S tax rate for the Defined Area to \$.35 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 \$3.61 million at the end of FY2014 plus an additional \$1.551 million for the Defined Area.

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

Overview of Outstanding Debt

At the beginning of the 2015 fiscal year, the Brushy Creek Municipal Utility District bonded indebtedness will be \$46.225 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 \$36,340,000 at the beginning of FY2015.

Brushy Creek Municipal Utility District				
Bond Debt - Outstanding				
At the start of Fiscal Year 2015				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 2010 (Refunding)	17,190,000	3,930,000	13,260,000	
Series 2011 (Refunding)	2,080,000	10,000	2,070,000	
Series 2012 (Refunding)	9,260,000	190,000	9,070,000	
Series 2013 (Refunding)	6,125,000	55,000	6,070,000	
Series 2005	9,500,000	8,235,000	1,265,000	
Series 2007 (Refunding)	7,840,000	7,190,000	650,000	
Series 2009 (Refunding)	7,975,000	4,020,000	3,955,000	
TOTAL	59,970,000	23,630,000	36,340,000	

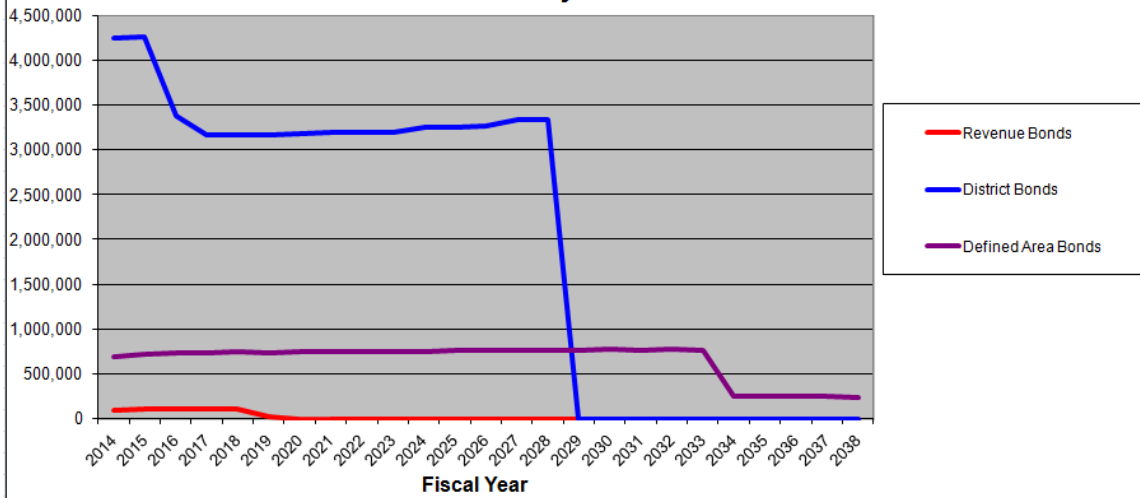
The residents of the Defined Area of the District approved the issuance of up to \$24,500,000 in bond principal payable all or in part from taxes. The purpose of the debt is for purchasing, constructing, operating and maintaining a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. At the beginning of FY2015 there had been four bond issues totaling \$10,825,000.

Brushy Creek Municipal Utility District - Defined Area				
Bond Debt - Outstanding				
At the start of Fiscal Year 2015				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 2008	2,020,000	325,000	1,695,000	
Series 2009	2,365,000	200,000	2,165,000	
Series 2011	2,370,000	135,000	2,235,000	
Series 2013	4,070,000	650,000	3,420,000	
TOTAL	<u>10,825,000</u>	<u>1,310,000</u>	<u>9,515,000</u>	

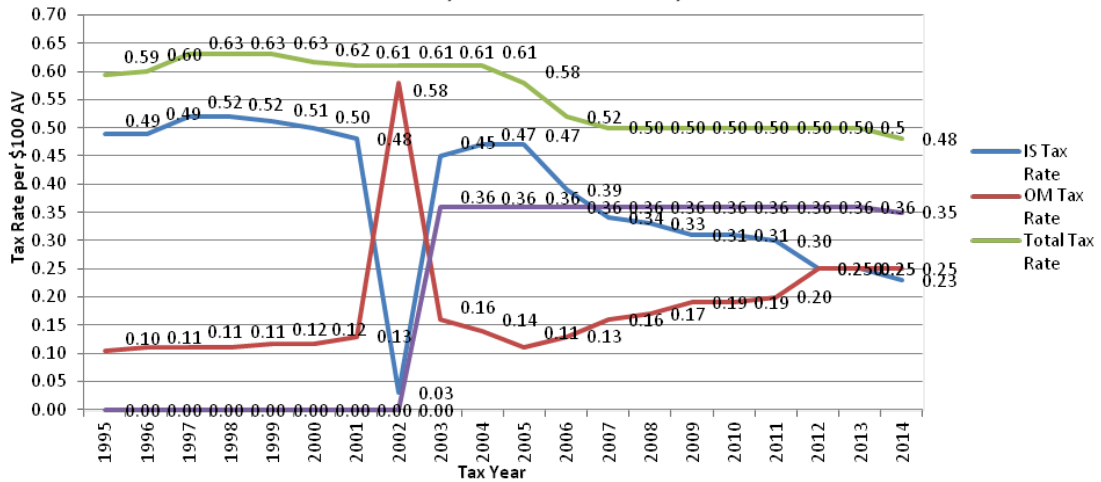
The District issued a \$1,500,000 revenue bond in 2002 to pay for the construction of the Neenah Water Tank. The outstanding principal on that bond as of the start of FY2015 will be \$370,000. The revenue bond debt payments are funded by water utility revenue.

Brushy Creek Municipal Utility District				
Revenue Bond Debt - Outstanding				
At the start of Fiscal Year 2015				
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>	
Series 2002	1,500,000	1,130,000	370,000	
TOTAL	<u>1,500,000</u>	<u>1,130,000</u>	<u>370,000</u>	

Brushy Creek Long Term Annual Principal and Interest Debt Service Payments



Brushy Creek MUD Tax History



Capital Fund Summary

FY 2015 Budget

The FY 2015 capital fund revenue is based on the sale of 100 LUEs, which is the same budget formula used in FY2014. All Water and Waste Water impact fee revenue is being transferred to other Funds.

Revenue collected from the sale of Water impact fees is transferred to Debt Service for debt payments related to the long term water project. In the FY2015 budget, this amount is \$209,500. Revenue collected from the sale of Waste Water impact fees is transferred to the Waste Water cost center to cover a portion of the capital charges related to the Regional Waste Water contract. This amount is \$180,400 in the FY2015 Budget.

Park fees will be transferred to Park Fee reserve balance.

Capital Fund – Fund Balance

The Capital Fund balance is projected to be \$1.488 million as of 10-1-2014.

Projected Fund Balance	<u>\$1,488,000</u>
Restricted to Water Capital improvements	\$ 614,000
Restricted to Waste Water Capital improvements	\$ 874,000
Unassigned	\$ 0

Capital Fund Revenue Sources

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

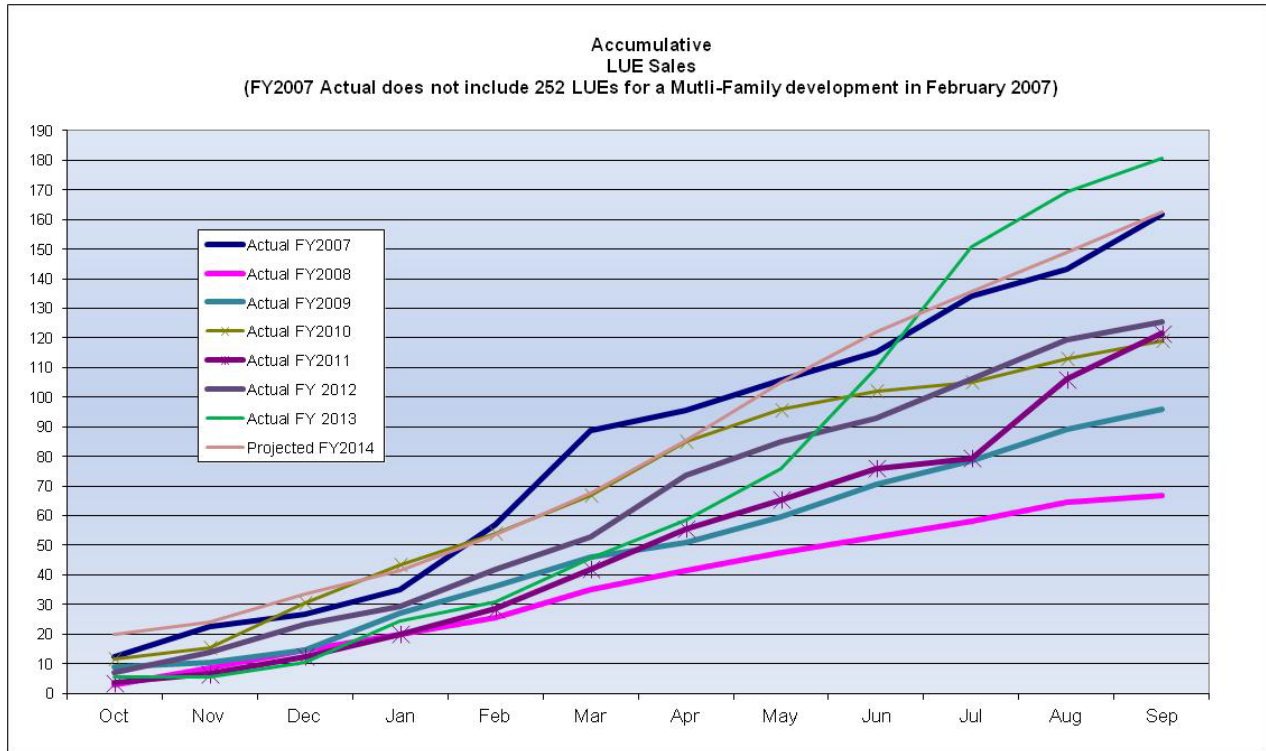
The current Builders Fee for one LUE is \$5,434.32. This fee is recorded as follows;

<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
\$825.32	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 transferred to the Operating fund to contribute toward the cost of the regional waste water contract cost if current year revenues do not cover all current year expenses.

Fund Balance

The retained earnings from the Water impact fees is projected to be more than \$500,000 at the start of FY2015. The Wastewater impact fee retained earnings is projected to be more than \$950,000 at the start of FY2015.

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 \$868,011 at the start of FY2015.

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Executive

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	<u>REVENUE</u>				
	<u>EXPENSES</u>				
	Total Payroll	23,700	36,000	36,000	
	Total Benefits	2,582	3,060	3,060	
	Total Travel	0	5,000	5,000	1
5901	CAPITAL	0	0	0	
6010	Contractual-Legal	101,403	140,000	120,000	
6079	Engineering Fees	0	0		
6080	Contractual/Contract Labor	20,950	32,000	47,000	2
	Other Contractual Expenses	117,997	122,000	150,700	3
	Total Contractual	240,350	294,000	317,700	
	Total Supplies	5,310	6,500	6,000	4
	Total Other Expenses	171,420	395,750	399,309	
	Total Expenses	443,363	740,310	767,069	
	Transfer From		117,031	0	
	Revenue in Excess of Expenses	(443,363)	(623,279)	(767,069)	

Notes

- 1 \$1000 per Director
- 2 Investment Advisor, Elections, Mgmt Support
- 3 Auditing Services, Wilco Sheriff Contract
- 4 Includes Committee Dinner

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Administration

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4101	Property Tax Income	2,992,674	3,147,843	3,578,038	1
	All Other Revenue	363,650	341,012	345,242	2
	TOTAL REVENUE	3,356,325	3,488,855	3,923,279	3
5010	Salary	516,667	539,861	558,964	
	Other Payroll Expenses	6,158	14,925	10,060	
	Total Payroll	522,826	554,786	569,024	
	Total Benefits	133,272	143,984	138,834	
5207	Mileage	860	1,500	1,200	
	Other Travel Expenses	62	1,300	1,300	
	Total Travel	922	2,800	2,500	
5901	CAPITAL	493	79,500	40,500	4
6080	Contractual/Contract Labor	1,600	10,000	10,000	5
	Other Contractual Expenses	82,338	88,000	87,225	6
	Total Contractual	86,248	98,000	97,225	
6160	Training Materials	0		950	
6180	T-Shirts/Pins/Etc.	0	200	0	
	Other Contractual Expenses	29,728	29,100	37,886	
	Total Supplies	29,728	29,300	38,836	7
6210	Rent Expense	4,682	4,100	3,515	
6215	Facility Rent Expense	0	3,000	3,000	
6320	Repair/Mtc/Warranty Expense	304	1,500	857	
6400	Utilities Expense	2,523	4,000	3,500	
6467	TWDB Bonds Principal	0		0	
6477	TWDB Bonds Interest	0		0	
6421	Debt Principal	2,936		0	
6490	Bond Costs	0			
	All Other Expenses	267,856	252,130	272,869	8
	Total Other Expenses	273,619	257,630	277,226	
	Total Expenses	1,047,108	1,166,000	1,164,145	
	Transfer From	436,826	405,959	733,971	
	Transfer To	65,182			
	Transfer to Reserves			590,000	
	Revenue in Excess of Expenses	2,680,861	2,728,814	2,903,105	

Notes

- 1 Based upon AV of \$1,445,671,786 at 99% collection and \$0.25 tax rate
- 2 Rent house and cell tower leases
- 3 Late Fees, Service Charges, Interest Income, etc.
- 4 Records Mgmt Software, UMS Check Scanning Module, UMS Phone Module, Agenda Management Software
- 5 Temporary employees and contract labor for document imaging
- 6 Depository contract, employee workshops, IT support contracts, web site contract
- 7 Office supplies, general IT supplies and equipment
- 8 Streetlights, professional development fees, equipment rentals, phone & internet service

Brushy Creek Municipal Utility District

Approved Budget

Fiscal Year: 2015

Cost Center: Customer Service

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
5010	Salary	98,874	105,908	132,533	1
	Other Payroll Expenses	2,583	1,018	1,028	
	Total Payroll	101,457	106,926	133,561	
	Total Benefits	34,666	37,560	47,295	
5207	Mileage		150	136	
	Total Travel	0	150	136	
5901	CAPITAL		0		
	Total Contractual	0	500	0	
	Other Contractual Expenses	1,172	2,450	1,701	
	Total Supplies	1,172	2,450	1,701	
	Total Other Expenses	827	1,900	1,845	
	Total Expenses	138,122	149,486	184,538	
	Revenue in Excess of Expenses	(138,122)	(149,486)	(184,538)	

Notes

1 Addition of 1 FTE in FY2015

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: ORR

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
	TOTAL REVENUE	238	0	0	
5010	Salary	704	6,427	6,427	
	Other Payroll Expenses	0	16	16	
	Total Payroll	704	6,443	6,443	
	Total Benefits	275	1,022	1,022	
5207	Mileage	96	60	60	
	Other Travel Expenses	0	0	0	
	Total Travel	96	60	60	
5901	CAPITAL	0	0		
6080	Contractual/Contract Labor	0	1,200	1,200	
	Other Contractual Expenses	37	10,000	10,000	
	Total Contractual	37	11,200	11,200	
	Total Supplies	786	0	0	
	Total Other Expenses	247	700	700	
	Total Expenses	2,145	19,425	19,425	
	Revenue in Excess of Expenses	(1,907)	(19,425)	(19,425)	

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Parks Maintenance

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
	TOTAL REVENUE	26,069	21,500	21,500	1
5010	Salary	241,050	257,875	278,986	
	Other Payroll Expenses	19,087	16,974	16,971	
	Total Payroll	260,138	274,849	295,957	
	Total Benefits	81,153	83,567	88,480	
	Total Travel	380	1,500	1,425	
5901	CAPITAL	580,231	544,300	354,600	2
6080	Contractual/Contract Labor				
		45,462	94,000	74,000	3
	Other Contractual Expenses	350,835	275,000	322,500	4
	Total Contractual	396,297	369,000	396,500	
6156	Pipes and Components	2,367	3,000	2,850	
6160	Training Materials	0	100	95	
6180	T-Shirts/Pins/Etc.	345	500	475	
	Other Contractual Expenses	112,310	140,886	147,449	
	Total Supplies	115,022	144,486	150,869	
6210	Rent Expense	0		0	
6212	Building Maintenance	792	1,300	1,235	
6213	District Vehicle Repairs	8,172	10,000	9,500	
6215	Facility Rent Expense	0		0	
6250	Solid Waste Service	3,295	2,500	2,500	
6312	WW Capacity Charges	0		0	
6320	Repair/Mtc/Warranty Expense	75,922	175,000	300,000	5
6400	Utilities Expense	6,232	5,150	4,893	
6467	TWDB Bonds Principal				
6477	TWDB Bonds Interest				
6483	Reserved				
6490	Bond Costs				
	All Other Expenses	26,811	33,550	34,747	
	Total Other Expenses	112,259	216,200	342,140	
	Total Expenses	1,545,480	1,633,902	1,629,970	
	Transfer From		21,000		
	Transfer To	2,107	2,150	2,150	
	Revenue in Excess of Expenses	(1,521,518)	(1,593,552)	(1,610,620)	

Notes

- 1 Williamson County payments for median maintenance and Great Oaks realignment
 Replacement Vehicle, Spray Rig, Shirley McDonald Playscape, Shade over Shirley McD playscape, Court
- 2 Lighting at Cat Hollow
- 3 Landscaping, Tree trimming, Karst Monitoring and Reporting
- 4 Mowing, irrigation, bathroom cleaning, pest control, cave maintenance
- 5 Trail Washouts

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Facility Maintenance

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
	TOTAL REVENUE	0	0	0	
5010	Salary	38,818	39,934	41,077	
	Other Payroll Expenses	456	1,557	1,546	
	Total Payroll	39,275	41,491	42,623	
	Total Benefits	13,826	13,596	15,663	
	Total Travel	244	800	760	
5901	CAPITAL	0	0	0	
6080	Contractual/Contract Labor	33,647	10,000	10,000	1
	Other Contractual Expenses	32,454	40,000	40,000	
	Total Contractual	66,101	50,000	50,000	
	Other Contractual Expenses	10,337	13,800	10,260	
	Total Supplies	10,337	13,800	10,260	
6212	Building Maintenance	7,230	6,300	20,235	
6320	Repair/Mtc/Warranty Expense	5,000	3,000	2,850	
	All Other Expenses	7,530	6,750	20,663	
	Total Other Expenses	12,531	9,750	23,513	
	Total Expenses	142,313	129,437	142,819	
	Revenue in Excess of Expenses	(142,313)	(129,437)	(142,819)	

Notes

1 Building Maintenance Contracts

Brushy Creek Municipal Utility District

Aquatics Maintenance

Approved Budget

Fiscal Year: 2015

Cost Center: Aquatics Maintenance

Object

<u>Code</u>	<u>Account</u>	FY 2013	FY 2014	FY 2015	
	REVENUE	Actual	Budget	Budget	Notes
5010	Salary	33,112	37,609	37,054	
	Other Payroll Expenses	8	245	246	
	Total Payroll	33,120	37,854	37,300	
	Total Benefits	5,482	6,379	7,570	
5207	Mileage	0		0	
	Other Travel Expenses	0	0	0	
	Total Travel	0	0	0	
5901	CAPITAL	54,819	30,000	5,000	1
6010	Contractual-Legal	0			
6079	Engineering Fees	0			
6080	Contractual/Contract Labor	1,292	2,000	1,500	
	Other Contractual Expenses	163	400	2,000	
	Total Contractual	1,454	2,400	3,500	
6156	Pipes and Components	0		950	
	Other Contractual Expenses	63,732	73,500	67,325	
	Total Supplies	63,732	73,500	68,275	
6212	Building Maintenance	1,600	1,000	4,275	2
6320	Repair/Mtc/Warranty Expense	7,222	7,500	7,125	
6400	Utilities Expense	46,731	45,000	45,000	
6467	TWDB Bonds Principal	0			
6477	TWDB Bonds Interest	0			
6483	Reserved	0			
6490	Bond Costs	0			
	All Other Expenses	6,496	1,400	4,864	
	Total Other Expenses	60,450	53,900	56,989	
	Total Expenses	219,057	204,033	178,634	
	Revenue in Excess of Expenses	(219,057)	(204,033)	(178,634)	

Notes

1 Creekside Fence

2 Anti Slip Floor Treatment

Brushy Creek Municipal Utility District

Approved Budget

Fiscal Year: 2015

Cost Center: Water

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4201	Water Service	3,152,068	3,011,741	2,992,570	1
	All Other Revenue	327,527	193,860	194,520	2
	TOTAL REVENUE	3,479,595	3,205,601	3,187,090	
5010	Salary	162,154	185,903	186,988	
	Other Payroll Expenses	11,025	6,878	7,034	
	Total Payroll	173,179	192,781	194,022	
	Total Benefits	52,842	56,448	59,154	
5207	Mileage	1,577	700	700	
	Other Travel Expenses	0	1,200	1,200	
	Total Travel	1,577	1,900	1,900	
5901	CAPITAL	0	10,000	2,949,000	3
6079	Engineering Fees	12,416	25,000	70,000	4
6080	Contractual/Contract Labor	18,972	320,678	18,000	5
	Other Contractual Expenses	48,838	52,000	52,000	
	Total Contractual	80,225	397,678	140,000	
6154	Water Meters	347,493	175,000	30,000	6
6156	Pipes and Components	14,104	35,000	32,680	
6160	Training Materials	830	1,000	950	
6180	T-Shirts/Pins/Etc.	0	500	475	
	Other Contractual Expenses	46,951	47,650	47,068	
	Total Supplies	409,378	259,150	111,173	
6212	Building Maintenance	5,292	10,000	4,750	
6213	District Vehicle Repairs	4,828	5,000	4,750	
6320	Repair/Mtc/Warranty Expense	2,433	4,000	4,000	
6400	Utilities Expense	1,616	3,000	2,850	
6481	TWDB Bonds Principal	70,000	75,000	80,000	
6477	TWDB Bonds Interest	27,597	24,063	20,200	
6483	Reserved	0		0	
6490	Bond Costs	0		0	
	All Other Expenses	39,274	58,250	51,995	
	Total Other Expenses	140,920	164,313	159,045	
	Total Expenses	858,121	1,082,270	3,614,294	
	Transfer From				
	Transfer From Reserves			2,899,000	7
	Transfer To	660,155	103,766	318,709	8
	Transfer to Reserves			200,000	9
	Transfer to Rec Center		398,830	510,884	10
	Transfer to Park Programs		40,494	10,407	
	Transfer to Pool Programs		189,596	150,709	

Brushy Creek Municipal Utility District

Water

Approved Budget

Fiscal Year: 2015

Cost Center: Water

Object		FY 2013	FY 2014	FY 2015	
Code	Account	Actual	Budget	Budget	Notes
	<u>REVENUE</u>				
	Revenue in Excess of Expenses	1,961,319	1,390,645	1,281,088	

Notes

- 1 Based on prior year consumption and 100 newLUEs
- 2 Raw water sales and inspection fees for 100 new LUEs
- 3 Backhoe & Brushy Creek North Water Line Replacement project
- 4 Additiona funding for Maintenance Yard Engineering & GPS Services
- 5 Hydrant Repairs
- 6 \$18K for New Meters, \$15K for Replacement Meters
- 7 Tranfer from Reserves for Water Line Replacement
- 8 10% Revenues Revenues to Admin
- 9 Transfer to Parks Master Plan Reserves
- 10 \$120 per Connection to PARD + Membrane Reserves + Parks Capital

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Waste Water

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4203	WW Revenue	1,846,865	1,744,021	1,691,700	1
	All Other Revenue	80,861	6,000	6,180	
	TOTAL REVENUE	1,927,725	1,750,021	1,697,880	
5010	Salary	162,753	170,903	186,988	
	Other Payroll Expenses	11,024	6,878	7,034	
	Total Payroll	173,777	177,781	194,022	
	Total Benefits	52,601	56,448	59,154	
5207	Mileage	483	600	570	
	Other Travel Expenses	0	0	0	
	Total Travel	483	600	570	
5901	CAPITAL	97,314	60,000	8,500	2
6010	Contractual-Legal	0			
6079	Engineering Fees	12,602	35,000	25,000	3
6080	Contractual/Contract Labor	150,096	50,000	50,000	
	Other Contractual Expenses	10,819	12,000	12,000	
	Total Contractual	173,517	97,000	87,000	
6156	Pipes and Components	2,256	5,000	4,750	
6160	Training Materials	350	1,000	950	
6180	T-Shirts/Pins/Etc.	0	0	0	
	Other Contractual Expenses	20,418	22,250	21,138	
	Total Supplies	23,024	28,250	26,838	
6212	Building Maintenance	906	1,000	950	
6213	District Vehicle Repairs	3,474	1,750	1,663	
6312	WW Capacity Charges	1,041,266	856,481	818,844	4
6320	Repair/Mtc/Warranty Expense	17,944	40,000	19,000	
6400	Utilities Expense	22,712	24,000	24,000	
6490	Bond Costs	0			
	All Other Expenses	22,479	27,800	26,801	
	Total Other Expenses	1,104,400	948,281	888,645	
	Total Expenses	1,625,117	1,368,360	1,264,728	
	Transfer From	180,400	195,400		
	Transfer From Reserves			180,400	5
	Transfer To	186,526	175,002	169,788	6
	Revenue in Excess of Expenses	296,482	402,059	443,764	

Notes

- 1 Based on current wastewater billing + 100 new connections for 6 months
- 2 Vortex Pump at Liberty Walk
- 3 Sewer line filming review contract
- 4 Decrease in Regional Waste Water Payment
- 5 Wastewater CRF
- 6 10% of revenue to Administration

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Water Treatment Facility

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
	TOTAL REVENUE	52,474	0	0	
5010	Salary	178,889	197,616	223,477	
	Other Payroll Expenses	5,867	7,593	8,026	
	Total Payroll	184,756	205,209	231,503	
	Total Benefits	53,938	63,066	65,872	
5207	Mileage	1,484		475	
	Other Travel Expenses	0	0	0	
	Total Travel	1,484	0	475	
5901	CAPITAL	30,258	175,000	21,400	1
6010	Contractual-Legal	0			
6079	Engineering Fees	42,823	38,000	45,000	2
6080	Contractual/Contract Labor	33,184	205,000	190,000	3
	Other Contractual Expenses	34,077	20,200	20,200	
	Total Contractual	110,083	263,200	255,200	
6153	Water Purchases	546,549	531,113	636,113	4
6154	Water Meters	0		0	
6155	Building Materials	0	2,000	1,900	
6156	Pipes and Components	1,192	5,800	5,510	
6160	Training Materials	0	500	475	
6180	T-Shirts/Pins/Etc.	0		0	
	Other Contractual Expenses	184,552	239,000	167,024	
	Total Supplies	732,293	778,413	811,022	
6212	Building Maintenance	5,505	5,000	4,750	
6213	District Vehicle Repairs	6,482	2,500	2,375	
6320	Repair/Mtc/Warranty Expense	43,008	20,000	28,500	
6400	Utilities Expense	324,875	330,000	330,000	
	All Other Expenses	35,499	41,525	48,414	
	Total Other Expenses	403,382	391,525	406,914	
	Total Expenses	1,516,193	1,876,413	1,792,386	
	Transfer From	0	100,000		
	Transfer From Reserves			150,000	5
	Revenue in Excess of Expenses	(1,463,719)	(1,776,413)	(1,642,386)	

- Notes
- 1 Truck Replacement & Membrane Replacement
 - 2 Engineering study of Well sights & Pall training
 - 3 Sludge Removal, Tank Cleaning & Chemical Room Painting
 - 4 Raw water contract with BRA
 - 5 Transfer from reserves for Sludge Removal

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Regulatory Compliance

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	TOTAL REVENUE	112,872	112,000	113,400	
5010	Salary	25,606	31,929	36,089	
	Other Payroll Expenses	1,711	1,148	1,289	
	Total Payroll	27,317	33,077	37,378	
	Total Benefits	8,002	11,035	10,648	
5207	Mileage	245	400	400	
	Other Travel Expenses	501	0	0	
	Total Travel	746	400	400	
5901	CAPITAL	0			
6080	Contractual/Contract Labor	35,816	7,500	7,500	1
	Other Contractual Expenses	17,064	32,000	30,000	2
	Total Contractual	52,880	39,500	37,500	
6156	Pipes and Components	0	2,000	1,900	
6160	Training Materials	1,352	500	475	
6180	T-Shirts/Pins/Etc.	0	2,000	1,900	
	Other Contractual Expenses	2,455	3,500	4,275	
	Total Supplies	3,807	8,000	8,550	
6213	District Vehicle Repairs	143	400	380	
6400	Utilities Expense	2,032	1,500	1,425	
	All Other Expenses	6,492	11,880	11,430	
	Total Other Expenses	8,972	13,380	12,855	
	Total Expenses	101,724	105,392	107,331	
	Transfer From	0	0		
	Transfer To	11,287	11,200	11,340	3
	Revenue in Excess of Expenses	(140)	(4,592)	(5,271)	

Notes

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

Solid Waste

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Solid Waste

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4230	Solid Waste Services	1,118,323	1,110,300	1,130,940	1
	All Other Revenue	1,416	300	300	2
	TOTAL REVENUE	1,119,740	1,110,600	1,131,240	
5010	Salary	1,783	1,854	1,909	
	Other Payroll Expenses	27	5	5	
	Total Payroll	1,810	1,859	1,914	
	Total Benefits	555	587	603	
	Total Travel	0	0	0	
5901	CAPITAL	0	0	0	
	Total Contractual	0	0	0	
	Total Supplies	0	300	300	3
6250	Solid Waste Service	1,009,292	1,008,000	1,082,400	
	All Other Expenses	9,094	10,094	10,094	
	Total Other Expenses	1,018,386	1,018,094	1,092,494	
	Total Expenses	1,020,751	1,020,840	1,095,311	
	Transfer From	0			
	Transfer To	111,974	111,060	113,124	4
	Revenue in Excess of Expenses	(12,986)	(21,300)	(77,195)	

Notes

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

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Community Center

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
REVENUE					
4120	Bond Revenue	0		5,050,000	1
4501	Rental Income	78,109	62,000	75,000	
4510	Programming Events Income	15,216	10,350	10,750	
4515	Camp Income	109,375	112,100	197,815	2
4520	Memberships	281,456	295,000	269,440	
4521	Season Passes	0			
4522	Day Passes	19,015	18,150	18,150	
4523	Fitness Revenue	248,883	180,295	180,400	
	All Other Revenue	200,440	160,825	187,444	
	TOTAL REVENUE	933,478	820,570	5,970,849	
EXPENSES					
5010	Salary	564,399	602,505	666,805	
	Other Payroll Expenses	1,127	4,065	4,156	
	Total Payroll	565,526	606,570	670,961	
	Total Benefits	121,812	131,033	135,483	
5207	Mileage	448	1,000	950	
	Other Travel Expenses	384	3,980	0	
	Total Travel	831	4,980	950	
5901	CAPITAL	65,600	34,000	4,500,000	3
6010	Contractual-Legal	0			
6079	Engineering Fees	29,800		420,000	
6080	Contractual/Contract Labor	0			
	Other Contractual Expenses	31,484	25,200	25,300	
	Total Contractual	61,284	25,200	445,300	
	Total Supplies	221,846	232,660	265,450	
6320	Repair/Mtc/Warranty Expense	715	4,000	14,620	
6400	Utilities Expense	57,448	60,000	58,377	
6421	Debt Principal	4,825		5,000	4
6490	Bond Costs	0		611,307	
	All Other Expenses	33,851	38,900	32,200	
	Total Other Expenses	96,838	102,900	721,504	
	Total Expenses	1,133,737	1,137,343	6,739,648	
	Transfer From	440,854	398,830	510,884	5
	Transfer From Reserves			350,000	6
	Transfer To	92,392	82,057	92,085	7
	Transfer to Reserves				
	Revenue in Excess of Expenses	148,202	0	0	

Notes

- 1 Bond Revenue related to CC Expansion
- 2 Includes Afterschool Program revenue in FY2015
- 3 CC Expansion expenses
- 4 Cardio equipment fitness lease
- 5 Transfer from Utilities for Capital and Utilities LUE fees
- 6 From Reserves for CC Expansion
- 7 10% of revenue to Administration

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Park Programs

Parks Programs

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4501	Rental Income	2,365	4,000	2,000	
4510	Programming Events Income	25	450	200	
4521	Season Passes	3,419	2,500	3,000	1
4523	Fitness Revenue	46,864	28,300	32,500	
	All Other Revenue	39,453	25,700	36,000	
	TOTAL REVENUE	92,126	60,950	73,700	
5010	Salary	29,681	32,792	33,572	
	Other Payroll Expenses	63	226	231	
	Total Payroll	29,745	33,018	33,803	
	Total Benefits	6,264	6,797	6,989	
	Other Travel Expenses	0	0	0	
	Total Travel	0	0	0	
5901	CAPITAL	137,687	30,000	255,000	2
	Total Contractual	160	0	0	
	Total Supplies	41,383	39,300	35,850	
	Total Other Expenses	62	0	95	
	Total Expenses	215,301	109,115	331,737	
	Transfer From	27,004	54,260	10,407	3
	Transfer From Reserves			255,000	4
	Transfer To	9,212	6,095	7,370	5
	Transfer to Reserves				
	Revenue in Excess of Expenses	(105,383)	0	0	

Notes

- 1 Tennis passes
- 2 Cat Hollow Pavillion & Storage and Seating at Community Park
- 3 Utility LUE fees
- 4 Transfer from Reserves for Parks Master Plan Projects
- 5 10% of revenue to Administration

Aquatics Programs

Brushy Creek Municipal Utility District

Approved Budget

Fiscal Year: 2015

Cost Center: Aquatics Programs

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4501	Rental Income	70,111	38,200	40,000	
4510	Programming Events Income	53,190	52,800	55,800	
4521	Season Passes	75,869	70,000	75,000	
4522	Day Passes	23,636	15,700	16,000	
	All Other Revenue	33,972	22,950	23,250	
	TOTAL REVENUE	233,266	183,950	194,050	
5010	Salary	235,978	255,873	264,496	
	Other Payroll Expenses	43	2,000	2,013	
	Total Payroll	236,021	257,873	266,509	
	Total Benefits	31,679	33,978	32,850	
5207	Mileage	2,360	1,500	2,375	
	Other Travel Expenses	0	1,600	570	
	Total Travel	2,360	3,100	2,945	
5901	CAPITAL	41,950	25,000	0	
	Total Contractual	0	0	0	
	Total Supplies	19,602	19,200	11,650	
	Total Other Expenses	8,092	16,000	11,400	
	Total Expenses	339,704	355,151	325,354	
	Transfer From	192,297	189,596	150,709	1
	Transfer To	23,326	18,395	19,405	2
	Revenue in Excess of Expenses	62,533	0	0	

Notes

1 Utility LUE fees

2 10% of revenue to Administration

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Builder Park Fee

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
	All Other Revenue	140,937	81,328	82,532	1
	TOTAL REVENUE	140,937	81,328	82,532	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5901	CAPITAL		0		
	Total Contractual	0	0	0	
	Other Contractual Expenses	0	0	0	
	Total Supplies	0	0	0	
	Total Other Expenses	0	0	0	
	Total Expenses	0	0	0	
	Transfer From		0		
	Transfer To	140,937	81,328	82,532	2
	Revenue in Excess of Expenses	0	0	0	

Notes
 1 Based on 100 new LUEs
 2 Transfer to reserves

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: Debt Service

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	Notes
	REVENUE				
4101	Property Tax Income	2,989,785	3,147,843	3,291,795	1
4102	Delinquent Property Tax Income	1,718	15,061	16,459	2
4103	Defined Area O&M Tax	625,007	729,854	909,424	
4120	Bond Revenue	15,385,000	0	0	
4405	Interest Income	46,129	50,000	26,790	3
TOTAL REVENUE		19,047,639	3,942,758	4,244,467	
Total Payroll		0	0	0	
Total Benefits		0	0	0	
Total Travel		0	0	0	
5901	CAPITAL				
6010	Contractual-Legal	800			
6025	Contractual/Auditing	11,000			
6060	Appraisal Fees	53,241	55,167	60,313	
6065	Depository Contract	66			
Total Contractual		65,107	55,167	60,313	
Total Supplies		0	0	0	
6310	Fees/Dues/Subscription Expense	18,875			
6459	Principal 2009 Refunding	1,460,000	1,530,000	1,315,000	
6460	Principal - 2005 Bond	100,000	100,000	100,000	
6461	Fiscal Agent Fees	3,925	7,000	7,000	
6462	Principal - 2011 Series (DA)	65,000	70,000	65,000	
6463	Principal - 2013 Series DA	0	170,000	80,000	
6464	Principal - 2009 DA Taxable	50,000	55,000	60,000	
6465	Principal - 2011 Refunding (2004)	5,000	5,000	5,000	
6466	Interest - 2009 Refunding	310,619	244,919	176,069	
6467	Interest - 2007 Refunding	147,092	27,125	26,000	
6468		120,000	10,000		
6469	Principal - 2008 Bond DA	60,000	60,000	65,000	
6470	Principal - 2010 Refunding	985,000	1,020,000	1,050,000	
6471	Interest - 2010 Refunding	525,775	506,075	480,575	
6472	Interest - 2011 Series (DA)	107,100	104,338	101,363	
6473	Interest - 2011 Refunding (2004)	79,872	79,680	79,488	
6474	Interest - 2009 Series (DA)	126,850	124,350	121,875	
6476	Interest - 2005 Issue	51,450	45,950	40,450	
6478	Interest - 2013 Series (DA)	25,000	110,471	145,295	

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6479	Interest - 2008 Bond DA	0	90,080	86,480
6480	Interfund Debt Forgiveness	93,680		
6484	Principal - 2012 Refunding	0	170,000	175,000
6485	Principal - 2013 Refunding	20,000	10,000	15,000
6486	Interest - 2013 Refunding	45,000	199,475	199,275
6487	Interest - 2012 Refunding	52,320	273,750	270,350
6488	Principal 2007 Refunding	138,598	30,000	325,000
6491	Bond Discount Costs	9,843		
6492	Bond Issue Cost Advisory Fees	115,251		
6494	Bond Issue Cost Misc	16,527,023	4,943,213	0
	Total Other Expenses	21,249,273	9,966,426	4,989,220
	 Total Expenses	 21,314,380	 10,021,593	 5,049,533
	 Transfer From -	 5,002,805	 1,091,329	 989,477
	Transfer To	4,803,419	35,707	184,411
	 Revenue in Excess of Expenses	 0	 975,622	 0

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Notes

- 1 Based on 99% collection and \$0.22 tax rate
- 2 Based on 99% collection and \$0.35 tax rate
- 3 Interest income at 0.5% and delinquent tax collections at 0.5% of total collections
- 4 Transfer in of \$209,500 in Water capital recovery fees and \$779,977 from Debt Svc. Reserves
- 5 Transfer to Defined Area Debt Service

CRF

Brushy Creek Municipal Utility District
 Approved Budget
Fiscal Year: 2015
 Cost Center: CRF

Object Code	Account	FY 2013 Actual	FY 2014 Budget	FY 2015 Proposed	Notes
	REVENUE				
4202	CRF - Water	209,500	209,500	209,500	1
4204	CRF - WW	180,400	180,400	180,400	2
4405	Interest Income	6,453	6,485	6,485	3
	TOTAL REVENUE	396,353	396,385	396,385	
	Total Payroll	0	0	0	
	Total Benefits	0	0	0	
	Total Travel	0	0	0	
5901	CAPITAL				
6065	Depository Contract				
	Total Contractual	0	0	0	
	Total Supplies	0	0	0	
	Total Other Expenses	0	0	0	
	Total Expenses	0	0	0	
	Transfer From		0	0	
	Transfer To	389,900	389,900	389,900	4
	Transfer to Rec Center				
	Revenue in Excess of Expenses	6,453	6,485	6,485	

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