

Upper Brushy Creek Water Control & Improvement District

**Budget FY 2012 Capital Expenses**

**CASH ENDING BALANCE**

	<b>FY 2011-2012 Budget (Original)</b>	<b>FY 2011-2012 Budget Amendment #1</b>	<b>FY 2012 Budget Amendment #2</b>	<b>FY 2012 Actual Expenditures</b>	<b>FY 2012 Cash Ending Balance</b>
<b>Capital Outlay :</b>					
Equipment	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 8,584.67	\$ 1,415.33
Automobiles	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 24,267.75	\$ 732.25
<b>Construction Expenses :</b>					
Construction Cost for Dam # 4	\$ -	\$ 500,000.00	\$ 500,000.00	\$ -	\$ 500,000.00
Repairs to Dam #13A, # 4, #6 from Sept. 2010 Floods	\$ 600,000.00	\$ 750,000.00	\$ 750,000.00	\$ 748,822.67	\$ 1,177.33
Construction Costs for Dams # 18	\$ -	\$ 13,700.00	\$ 13,700.00	\$ 13,665.95	\$ 34.05
Construction Costs for Dams # 8	\$ 166,666.00	\$ -	\$ -	\$ -	\$ -
Construction Costs for new drain valves and trash racks	\$ 440,000.00	\$ 650,000.00	\$ 650,000.00	\$ 618,585.09	\$ 31,414.91
Costs for new FMS Master station, maintenance mgr., website	\$ 35,000.00	\$ 200,000.00	\$ 200,000.00	\$ 39,103.90	\$ 160,896.10
Construction, GeoTech, and Surveying Costs for Dam # 7	\$ 2,333,333.00	\$ -	\$ -	\$ -	\$ -
<b>Engineering Expenses :</b>					
* Engineering Services Capital Projects - TWDB Contract	\$ 560,000.00	\$ 560,000.00	\$ 660,000.00	\$ 644,473.87	\$ 15,526.13
Engineering Services Capital Projects - FEMA Grant Contract	\$ -	\$ 300,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
Engineering Services Capital Projects	\$ 532,500.00	\$ 700,000.00	\$ 700,000.00	\$ 138,626.57	\$ 561,373.43
<b>Subtotal Capital Expenses</b>	<b>\$ 4,667,499.00</b>	<b>\$ 3,708,700.00</b>	<b>\$ 3,708,700.00</b>	<b>\$ 2,236,130.47</b>	<b>\$ 1,472,569.53</b>
Contingency (10%)	\$ -	\$ 370,870.00	\$ 370,870.00	\$ -	\$ 370,870.00
<b>Total Capital Expenses</b>	<b>\$ 4,667,499.00</b>	<b>\$ 4,079,570.00</b>	<b>\$ 4,079,570.00</b>	<b>\$ 2,236,130.47</b>	<b>\$ 1,843,439.53</b>

**\*NOTE: In this budget, TWDB grant funds are reflected in the Capital Expenses as deductions from the engineering costs they reimbursed.**

Upper Brushy Creek Water Control & Improvement District  
**Budget FY 2012 Operations & Maintenance Expenses**

<b>CASH ENDING BALANCE</b>		<b>FY 2011-2012</b>	<b>FY 2011-2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>
<b>Operation &amp; Maintenance Expenses</b>	<b>Accounting Code</b>	<b>Budget (Original)</b>	<b>Budget Amendment #1</b>	<b>Budget Amendment #2</b>	<b>Actual Expenditures</b>	<b>Cash Ending Balance</b>
Engineering Services--O & M	600	\$ 36,000.00	\$ 85,000.00	\$ 105,000.00	\$ 82,044.79	\$ 22,955.21
Watershed Study - District Expenses	602	-	\$ 57,000.00	\$ 18,000.00	\$ 2,629.74	\$ 15,370.26
Maintenance--Contract Operator Services	6101	\$ 160,000.00	\$ 160,000.00	\$ 140,000.00	\$ 105,686.10	\$ 34,313.90
Maintenance--Flood Monitoring System	6105	\$ 38,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,197.11	\$ (197.11)
Maintenance-- Misc (supplies-locks, fencing, etc.)	6108	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 1,288.67	\$ 10,711.33
Contract Services (website hosting)	6201	\$ 1,785.00	\$ 1,785.00	\$ 1,785.00	\$ 1,620.00	\$ 165.00
Contract Services (DSL-FMS system)	6202	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,133.81	\$ 266.19
Advertisements	700	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 3,002.05	\$ 2,497.95
Vehicle maintenance, fuel	701	\$ -	\$ 6,000.00	\$ 6,000.00	\$ 2,883.33	\$ 3,116.67
Wmsn Co. Appraisal Dist. Fees	703	\$ 44,000.00	\$ 44,000.00	\$ 44,000.00	\$ 39,665.00	\$ 4,335.00
Wmsn Co. Tax Collector Fees	704	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 25,107.93	\$ 892.07
Directors Fees	705	\$ 9,000.00	\$ 10,000.00	\$ 12,000.00	\$ 10,950.00	\$ 1,050.00
Audit	709	\$ 13,000.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ -
Accounting/Bookkeeping	710	\$ 4,800.00	\$ 4,800.00	\$ 8,800.00	\$ 8,060.00	\$ 740.00
Legal-Professional Fees	711	\$ 60,000.00	\$ 54,000.00	\$ 54,000.00	\$ 30,547.78	\$ 23,452.22
Legal-General Expense	712	\$ 2,400.00	\$ 200.00	\$ 200.00	\$ 324.15	\$ (124.15)
Payroll Fees	713	\$ 1,300.00	\$ 900.00	\$ 900.00	\$ 807.47	\$ 92.53
Insurance (Risk, property and auto)	716	\$ 13,250.00	\$ 1,300.00	\$ 1,300.00	\$ 4,935.44	\$ (3,635.44)
Office Supplies	717	\$ 4,800.00	\$ 13,000.00	\$ 16,000.00	\$ 16,411.92	\$ (411.92)
Salary - Manager	730	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ -
Salary - Administrative Assistant	735	\$ 42,000.00	\$ 45,000.00	\$ 45,000.00	\$ 42,937.78	\$ 2,062.22
Payroll Tax Expenses	740	\$ 19,800.00	\$ 15,000.00	\$ 15,000.00	\$ 10,323.75	\$ 4,676.25
Employee Benefits	750	\$ 17,023.00	\$ 20,000.00	\$ 50,000.00	\$ 24,553.19	\$ 25,446.81
Office Rent	760	\$ 17,600.00	\$ 17,600.00	\$ 17,600.00	\$ 17,618.36	\$ (18.36)
Repairs & Maintenance (handyman, cleaning, A/C)	810	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 1,704.63	\$ 3,295.37
Contracts - Office	820	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 2,625.21	\$ 374.79
Taxes & Licenses	885	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 820.00	\$ 2,180.00
Contract Services (cell phone and mobile internet)	887	\$ 1,740.00	\$ 2,000.00	\$ 2,000.00	\$ 1,678.53	\$ 321.47
Business Meals	888	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 1,997.34	\$ 3,002.66
Travel/Training	890	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00	\$ 4,089.63	\$ 1,310.37
Office Utilities (electric, phone, internet)	892	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,277.95	\$ (277.95)
<b>Subtotal O &amp; M Expenses</b>		\$ 627,798.00	\$ 745,385.00	\$ 745,385.00	\$ 587,421.66	\$ 157,963.34
Contingency (5%)		\$ 62,779.80	\$ 37,269.25	\$ 37,269.25	\$ -	\$ 37,269.25
<b>Total O &amp; M Expenses</b>		<b>\$ 690,577.80</b>	<b>\$ 782,654.25</b>	<b>\$ 782,654.25</b>	<b>\$ 587,421.66</b>	<b>\$ 195,232.59</b>

Upper Brushy Creek Water Control & Improvement District

**Budget FY 2012 Cash Flow Summary**

**CASH ENDING BALANCE**

Budget Summary	FY 2011-2012 Budget (Original)	FY 2011-2012 Budget Amendment #1	FY 2012 Budget Amendment #2	FY 2012 Actual Income / Expenditures	FY 2012 Cash Ending Balance
<b>INCOME</b>					
Property Taxes	\$ 4,894,809.85	\$ 4,894,809.85	\$ 4,894,809.85	\$ 4,951,550.24	\$ 56,740.39
* Other Income	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 13,462.56	\$ 1,462.56
Total Income	\$ 4,906,809.85	\$ 4,906,809.85	\$ 4,906,809.85	\$ 4,965,012.80	\$ 58,202.95
<b>EXPENSES</b>					
Operations & Maintenance Expenses	\$ 690,577.80	\$ 782,654.25	\$ 782,654.25	\$ 587,421.66	\$ 195,232.59
Capital Expenses	\$ 4,667,499.00	\$ 4,079,570.00	\$ 4,079,570.00	\$ 2,236,130.47	\$ 1,843,439.53
Total Expenses	\$ 5,358,076.80	\$ 4,862,224.25	\$ 4,862,224.25	\$ 2,823,552.13	\$ 2,038,672.12

**\*NOTE: In this budget, TWDB grant funds are not shown as income, but are reflected in the Capital Expenses as deductions from the engineering costs they reimbursed.**