

2025 Proposed Budget Brush Creek Metropolitan District

	APPROVED		APPROVED		APPROVED		APPROVED		APPROVED		APPROVED	
	2023	2024	2024	2023	2024	2024	2024	2024	2025	2025	2025	2025
	General Fund	General Fund	General Fund	Water Fund	Water Fund	Water Fund	Combined	Combined	General Fund	Water Fund	Combined	Combined
	Audited	Budget	Estimated	Audited	Budget	Estimated	Operating	Estimated	Budget	Budget	Operating	Operating
	Year-End	Operating	Year-End	Year-End	Operating	Year-End	Budget	Year-End	Operating	Operating	Budget	Budget
Budgetary Activity:												
Revenues:												
Property Taxes	432,510	452,444	450,087	-	-	-	452,444	450,087	475,066	-	-	475,066
Specific Ownership Taxes	15,421	16,891	13,812	-	-	-	16,891	13,812	14,503	-	-	14,503
Delinquent Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	245,791	333,800	301,504	333,800	301,504	-	300,000	-	300,000
Trash	-	-	-	83,025	100,000	100,000	100,000	100,000	-	101,600	-	101,600
Tap Fees	-	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss on Asset Disposition	-	-	-	-	-	-	-	-	-	-	-	-
Highway Users Tax	26,161	27,025	27,025	-	-	-	27,025	27,025	28,376	-	-	28,376
Finance/Late Payment Charges	-	-	-	4,237	500	1,616	500	1,616	-	1,500	-	1,500
Statement Fees	-	-	-	-	-	-	-	-	-	-	-	-
Grant =<10% Due to/From	(27,500)	(40,000)	(40,000)	27,500	40,000	40,000	-	-	(46,000)	46,000	-	-
Interest Income & Other Income	69,045	75,000	124,067	3,566	2,500	15,411	77,500	139,478	125,000	16,000	-	141,000
TOTAL REVENUES	515,637	531,360	574,991	364,119	476,800	458,531	1,008,160	1,033,522	596,945	465,100	1,062,045	1,062,045
Expenditures:												
Accounting	21,001	25,000	21,025	21,001	25,000	21,025	50,000	42,050	25,000	25,000	-	50,000
Audit	3,978	4,400	4,225	3,978	4,400	4,225	8,800	8,450	4,650	4,650	-	9,300
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-
Consulting	7,231	8,500	8,421	14,042	17,250	15,814	25,750	24,235	10,500	17,250	-	27,750
County Treasurer Fees	21,693	22,700	21,443	-	-	-	22,700	21,443	22,700	-	-	22,700
Directors' Fees	5,200	6,000	5,500	-	-	-	6,000	5,500	6,000	-	-	6,000
Election Costs	84	-	-	-	-	-	-	-	-	-	-	-
Insurance	2,275	2,500	2,388	11,859	13,000	14,161	15,500	16,549	4,000	17,000	-	21,000
Legal	-	-	-	-	-	-	-	-	-	-	-	17,000
Web Site	1,802	1,200	1,376	-	-	-	1,200	1,376	2,760	-	-	2,760
Management-Admin	1,344	1,300	200	1,343	1,300	-	2,600	200	500	-	-	500
Miscellaneous	-	500	-	-	500	-	1,000	-	500	500	-	1,000
Office Supplies	4,188	3,700	4,094	57	-	-	3,700	4,094	4,503	-	-	4,503
Payroll Expenses	398	440	505	-	-	-	440	505	550	-	-	550
Telephone	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	69,194	76,240	69,177	52,280	61,450	55,225	137,690	124,402	81,663	64,400	146,063	146,063
Road Maintenance	65,766	50,000	27,500	-	-	-	50,000	27,500	27,500	-	-	27,500
Fire Mitigation	-	20,000	-	-	-	-	20,000	-	10,000	-	-	10,000
Snow Removal	61,865	88,000	51,598	-	-	-	88,000	51,598	88,000	-	-	88,000
Weed Control	7,505	8,500	4,180	-	-	-	8,500	4,180	8,500	-	-	8,500
Signs	614	5,000	172	-	-	-	5,000	172	5,000	-	-	5,000
Info Share/Server Maintenance	-	-	-	6,653	4,400	6,667	4,400	6,667	-	7,000	-	7,000
Management-Operational	14,783	15,000	15,650	14,783	15,000	15,650	30,000	31,300	15,750	15,750	-	31,500
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Trash/Compost/Hauling	-	-	-	55,516	63,000	63,907	63,000	63,907	-	67,680	-	67,680
Common Area	-	-	-	18,532	25,000	28,403	25,000	28,403	-	25,000	-	25,000
Water Purchase	-	-	-	43,637	55,000	38,121	55,000	38,121	-	55,000	-	55,000
Water Operator/Testing	-	-	-	18,957	25,000	20,776	25,000	20,776	-	25,000	-	25,000
Water Repairs & Maintenance	-	50,000	47,928	18,066	35,000	25,312	85,000	73,240	50,000	35,000	-	85,000
Telephone-Pump House	-	-	-	1,039	1,100	821	1,100	821	-	1,100	-	1,100
Electric-Pump House	-	-	-	2,498	3,100	2,688	3,100	2,688	-	3,100	-	3,100
Subtotal	150,533	236,500	147,028	179,681	226,600	202,345	463,100	349,373	204,750	234,630	439,380	439,380
Depreciation	-	-	-	84,091	127,351	127,351	127,351	127,351	-	125,294	-	125,294
Road Repl/Cap Expenditures	-	25,000	-	-	-	-	25,000	-	25,000	-	-	25,000
Other Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Water Capital Expenditures	-	-	-	4,300	50,000	-	50,000	-	-	40,000	-	40,000
Subtotal	-	25,000	-	88,391	177,351	127,351	202,351	127,351	25,000	165,294	190,294	190,294
Bond Payments - Principal	-	-	-	-	-	-	-	-	-	-	-	-
Bond Payments - Interest	-	-	-	-	-	-	-	-	-	-	-	-
Bond Fees	-	-	-	-	-	-	-	-	-	-	-	-
Interest-Accrual Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Amortization Bond Costs	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	219,727	337,740	216,205	320,352	465,401	384,921	803,141	601,126	311,413	464,324	775,738	775,738
Budgetary Net Activity	295,910	193,620	358,786	43,767	11,399	73,610	205,019	432,396	285,532	776	286,307	286,307
Beginning Fund Balances (from audited f/s)	1,875,800	2,171,710	2,171,710	1,640,910	1,684,678	1,684,678	<i>As projected ></i>		2,530,496	1,758,288		
<i>adjustment for rounding</i>												
Ending Fund Balances (from audited f/s)	2,171,710	2,365,330	2,530,496	1,684,678	1,696,077	1,758,288			2,816,028	1,759,063		
<i>Less Nonspendable Reservations/Board Designations:</i>												
Nonspendable Fund Balance (from audited f/s)	(5,613)	-	A projected	-	-	-	-	-	-	-	-	-
Restricted for Emergencies (FASOR) (from audited f/s)	(7,450)	(11,332)	(7,688)	-	-	-	-	-	(10,722)	-	-	-
Assigned/Reserved for Capital Outlay (from audited f/s)	(1,409,432)	(1,384,432)	(1,409,432)	(87,473)	(37,473)	(87,473)	-	-	(1,384,432)	(47,473)	-	-
WF Invested in Cap Assets Net (from audited f/s)	-	-	-	(1,249,695)	(1,172,344)	(1,122,344)	-	-	-	(1,037,050)	-	-
Additional Board Designations/Reserves	(613,797)	-	-	(100,485)	-	-	-	-	-	-	-	-
Budgeted Ending Unreserved Balances	135,418	969,566	1,113,378	247,045	486,260	548,471			1,420,874	674,540		