

**2024 Approved Budget
Brush Creek Metropolitan District**

	2022	APPROVED	2023	2022	APPROVED	2023	APPROVED	2023	2024	2024	2024
	General Fund	General Fund	General Fund	Water Fund	Water Fund	Water Fund	Combined	Combined	General Fund	Water Fund	Combined
	Audited	Budget	Estimated	Audited	Budget	Estimated	Operating	Estimated	Budget	Budget	Operating
	Year-End	Operating	Year-End	Year-End	Operating	Year-End	Budget	Year-End	Operating	Operating	Operating
Budgetary Activity:											
Revenues:											
Property Taxes	410,877	432,432	430,899	-	-	-	432,432	430,899	452,444	-	452,444
Specific Ownership Taxes	14,657	15,664	16,087	-	-	-	15,664	16,087	16,891	-	16,891
Delinquent Taxes	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	224,268	223,125	247,610	223,125	247,610	-	333,800	333,800
Trash	-	-	-	58,800	73,800	83,025	73,800	83,025	-	100,000	100,000
Tap Fees	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss on Asset Disposition	-	-	-	(55,035)	-	-	-	-	-	-	-
Highway Users Tax	25,738	27,045	25,738	-	-	-	27,045	25,738	27,025	-	27,025
Finance Charges	-	-	-	199	-	490	-	490	-	500	500
Statement Fees	-	-	-	-	-	2,500	-	2,500	-	-	-
Grant =<10% Due to/From	(26,250)	(27,500)	(27,500)	26,250	27,500	27,500	-	-	(40,000)	40,000	-
Interest Income	1,973	1,310	65,036	7	4	1,937	1,314	66,973	75,000	2,500	77,500
Other Income (Loss)	90	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	427,085	448,950	510,260	254,489	324,429	363,062	773,379	873,322	531,360	476,800	1,008,160
Expenditures:											
Accounting	28,714	24,300	20,075	21,536	24,300	20,075	48,600	40,150	25,000	25,000	50,000
Audit	4,585	3,768	3,978	2,592	3,768	3,978	7,536	7,956	4,400	4,400	8,800
Bank Charges	-	-	574	-	-	-	-	574	-	-	-
Consulting	12,947	10,814	7,814	16,874	18,000	15,670	28,814	23,484	8,500	17,250	25,750
County Treasurer Fees	20,579	21,680	21,612	-	-	-	21,680	21,612	22,700	-	22,700
Directors' Fees	5,400	6,000	5,400	-	-	-	6,000	5,400	6,000	-	6,000
Election Costs	-	5,000	84	-	-	-	5,000	84	-	-	-
Insurance	2,540	2,148	2,275	10,494	11,019	11,859	13,167	14,134	2,500	13,000	15,500
Legal	719	391	-	-	-	-	391	-	-	-	-
Web Site	236	475	1,586	-	-	-	475	1,586	1,200	-	1,200
Management-Admin	2,270	1,021	1,184	-	1,020	1,184	2,041	2,368	1,300	1,300	2,600
Miscellaneous	-	500	-	-	500	-	1,000	-	500	500	1,000
Office Supplies	1,786	2,908	3,364	1,111	46	-	2,954	3,364	3,700	-	3,700
Payroll Expenses	3,771	2,290	399	382	-	-	2,290	399	440	-	440
Telephone	-	-	-	-	-	-	-	-	-	-	-
Subtotal	83,547	81,293	68,345	52,989	58,653	52,766	139,946	121,111	76,240	61,450	137,690
Road Maintenance	58,455	45,000	45,633	-	-	-	45,000	45,633	50,000	-	50,000
Fire Mitigation	23,200	20,000	-	-	-	-	20,000	-	20,000	-	20,000
Snow Removal	73,780	75,000	80,220	-	-	-	75,000	80,220	88,000	-	88,000
Weed Control	7,529	7,350	8,155	-	-	-	7,350	8,155	8,500	-	8,500
Signs	-	5,000	614	-	-	-	5,000	614	5,000	-	5,000
Info Share/Server Maintenance	-	-	-	4,073	4,290	4,135	4,290	4,135	-	4,400	4,400
Management-Operational	15,370	15,000	14,042	15,370	15,000	14,042	30,000	28,084	15,000	15,000	30,000
Miscellaneous	-	-	156	-	-	-	-	-	-	-	-
Trash/Compost/Hauling	-	-	-	39,950	43,850	52,136	43,850	52,136	-	63,000	63,000
Common Area	-	-	-	14,620	18,000	17,092	18,000	17,092	-	25,000	25,000
Water Purchase	-	-	-	49,229	50,000	42,461	50,000	42,461	-	55,000	55,000
Water Operator/Testing	-	-	-	9,107	30,000	10,371	30,000	10,371	-	25,000	25,000
Water Repairs & Maintenance	-	25,000	19,308	41,594	25,000	18,171	50,000	37,479	50,000	35,000	85,000
Telephone-Pump House	-	-	-	3,256	4,500	1,045	4,500	1,045	-	1,100	1,100
Electric-Pump House	-	-	-	3,165	4,000	2,951	4,000	2,951	-	3,100	3,100
Subtotal	178,334	192,350	167,972	180,520	194,640	162,404	386,990	330,376	236,500	226,600	463,100
Depreciation	-	-	-	84,699	-	130,285	-	130,285	-	127,351	-
Road Repl/Cap Expenditures	-	-	-	-	-	-	-	-	25,000	-	25,000
Other Capital Expenditures	-	25,000	-	-	-	-	25,000	-	-	-	-
Water Capital Expenditures	-	-	-	-	50,000	4,300	50,000	4,300	-	50,000	50,000
Subtotal	-	25,000	-	84,699	50,000	134,585	75,000	134,585	25,000	177,351	202,351
Bond Payments - Principal	-	-	-	-	-	-	-	-	-	-	-
Bond Payments - Interest	-	-	-	-	-	-	-	-	-	-	-
Bond Fees	-	-	-	-	-	-	-	-	-	-	-
Interest-Accrual Adjustment	-	-	-	-	-	-	-	-	-	-	-
Amortization Bond Costs	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	261,881	298,643	236,317	318,208	303,293	349,755	601,936	586,072	337,740	465,401	803,142
Budgetary Net Activity	165,204	150,307	273,943	(63,719)	21,136	13,307	171,443	287,250	193,620	11,399	205,019
Beginning Fund Balances (from audited f/s)	1,710,596	1,875,500	1,875,500	1,704,525	1,640,910	1,640,910		<i>As projected ></i>	2,149,743	1,654,217	
<i>adjustment for rounding</i>											
Ending Fund Balances (from audited f/s)	1,875,800	2,026,107	2,149,743	1,640,910	1,662,046	1,654,217			2,343,363	1,665,616	
<i>Less Nonspendable Reservations/Board Designations:</i>			<i>projected</i>			<i>projected</i>					
<i>Nonspendable Fund Balances (from audited f/s)</i>	<i>(1,907)</i>										
<i>Restricted for Emergencies (TABOR) (from audited f/s)</i>	<i>(8,930)</i>	<i>(9,784)</i>	<i>(7,915)</i>						<i>(11,332)</i>		
<i>Assigned/Reserved for Capital Outlay (from audited f/s)</i>	<i>(1,350,723)</i>	<i>(1,330,723)</i>	<i>(1,350,723)</i>	<i>(15,599)</i>		<i>(31,296)</i>					
<i>WF Invested in Cap Assets Net (from audited f/s)</i>				<i>(1,333,786)</i>	<i>(1,383,786)</i>	<i>(1,207,801)</i>				<i>(1,130,450)</i>	
<i>Additional Board Designations/Reserves</i>											
Budgeted Ending Unreserved Balances	509,520	685,600	786,105	271,824	278,260	415,120			1,001,308	535,166	