



Fiscal Year 2023 - 2024  
Comprehensive Operating  
Budget Covering All  
Governmental Funds

(from October 1, 2023, to September 31, 2024)

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# Tax Rate Summary

The District’s overall tax rate of \$0.419543 per \$100 remains unchanged from the prior Tax Year, and the Defined Area Interest and Sinking Fund (Debt Service) tax rate of \$0.115000 has decreased from the prior year. Due to increases in certified assessed valuations within then District, the adopted tax rates will result in a modest increase in property tax revenues for the District. The District adopted a \$10,000 homestead exemption for Tax Year 2023.

Table 1: Tax Rate Summary<sup>1</sup>

	Fiscal Year 2024 Tax Year 2023 (preliminary)	Fiscal Year 2023 Tax Year 2022	Fiscal Year 2022 Tax Year 2021	Percent Change 2022 to 2023
<b>Market Valuations</b>				
District Wide	\$ 3,476,167,465	\$ 3,925,297,295	\$ 2,748,084,034	-11%
Defined Area	\$ 790,632,725	\$ 859,503,263	\$ 632,823,843	-8%
<b>Taxable Valuations</b>				
District Wide	\$ 2,919,773,081	\$ 2,920,286,637	\$ 2,489,917,524	0%
Defined Area	\$ 722,405,716	\$ 675,666,447	\$ 589,313,135	7%
<b>Adopted Tax Rates (per \$100)</b>				
District M&O Tax Rate	\$ 0.314543	\$ 0.316543	\$ 0.312059	-0.63%
District DS Tax Rate	\$ 0.105000	\$ 0.103000	\$ 0.120000	1.94%
Defined Area DS Tax Rate	\$ 0.115000	\$ 0.127500	\$ 0.140000	-9.80%
<b>Projected Tax Revenues</b>				
District M&O Tax Rate	\$ 9,092,102	\$ 9,059,084	\$ 7,614,611	0.36%
District DS Tax Rate	\$ 3,035,104	\$ 2,947,737	\$ 2,928,143	2.96%
Defined Area DS Tax Rate	\$ 822,459	\$ 844,245	\$ 808,538	-2.58%

- District-Wide (at a 99.00% collections rate)
  - Average Homestead Value’s are \$421,920, an increase of \$11,582 over Tax Year 2022.
  - Average Tax Bill is \$1,819, a decrease of \$49 over Tax Year 2022, an ~2.75% decrease.
  - The value of one penny on Tax Year 2023’s average tax bill is \$43.
  - The tax revenue of one penny is \$289,058.
- The Defined Area (at a 99.00% collections rate)
  - Average Homestead Value’s are \$609,585, an increase of \$48,227 over Tax Year 2022.
  - Average Tax Bill is \$701, a decrease of \$11 over Tax Year 2022, an ~2.06% decrease.
  - The value of one penny on Tax Year 2023’s average tax bill is \$61.
  - The tax revenue of one penny is \$72,240.

<sup>1</sup> Market Valuations and Taxable Valuations based on WCAD Assessed Roll Grand Totals; including DBC-2023-CertificationSupportingDocs; DBC-ARGT-2022-12; DBC-ARGT-2021-24; M12-2023-CertificationSupportingDocs; M12-ARGT-2022-12; M12-ARGT-2021-24.

# History of Brushy Creek Municipal Utility District

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## When was the District Established?

Brushy Creek Municipal Utility District (the District) was originally created as “Williamson County Municipal Utility District No. 2” on October 27, 1977 with a confirmation election held on January 21, 1978. The original area encompassed approximately 725 acres of land. An annexation in 1983 involving most of the land in the present District south of Brushy Creek increased that number to 2,210 acres. On August 31, 1990, the District name was changed to Brushy Creek Municipal Utility District.



## Area

Today the District includes nearly 2,300 acres in two, non-contiguous areas. One area is generally located between Sam Bass Road and FM 1431 (Brushy Creek North) and the other area is generally located south of Brushy Creek, including an area south of FM 620. The HOAs in the District include: Brushy Creek North, Sendero Springs, Brushy Creek South, Liberty Village/Neenah Oaks, the Villages of Brushy Creek, Hunter Brook, Cat Hollow, Cat Hollow Condominiums, Meadows of Brushy Creek, the Woods of Brushy Creek, Woods of Brushy Creek Sec VI, Woods of Brushy Creek VII, Highlands of Brushy Creek, Highland Horizon and the Enclave at Highland Horizon.

## Extra-Territorial Jurisdictions

For the first 20 years, parts of the District were included in the extra-territorial jurisdictions (ETJ) of Austin and Round Rock. In 1997, the BCMUD Board of Directors chose to move all District land into the ETJ of Round Rock.



## What is a MUD?

Municipal Utility Districts (MUDs) are one type of special district allowed by Texas law that functions as an independent, limited government. These special districts are governed by a Board of elected district residents and property owners, and have responsibility for providing water, wastewater and drainage services as well as parks and recreation. A MUD lying in an ETJ of a city can be annexed by that city subject to certain provisions and requirements in the state law.



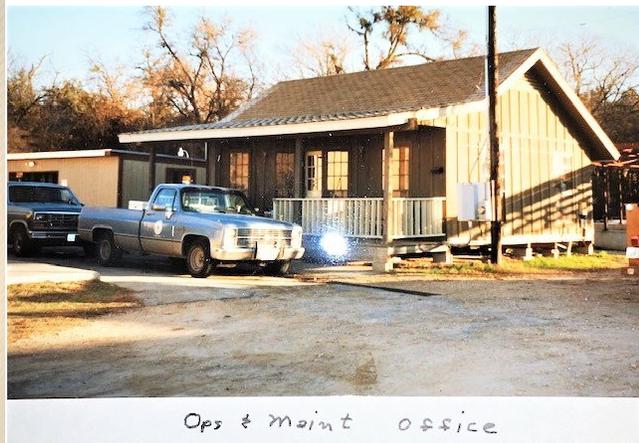
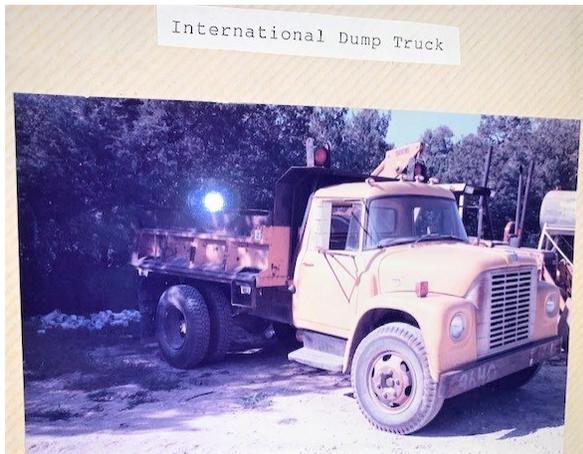
**Water Service**

Through the years, Brushy Creek Municipal Utility District has provided water service from both groundwater wells and water purchased from the City of Round Rock. The District now treats raw water from Lake Georgetown and its own groundwater wells with advanced membrane filtration technology at the District Water Facility located on Sam Bass Road.

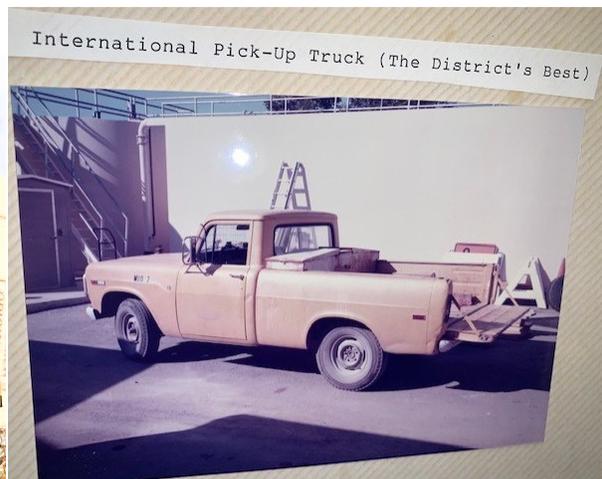
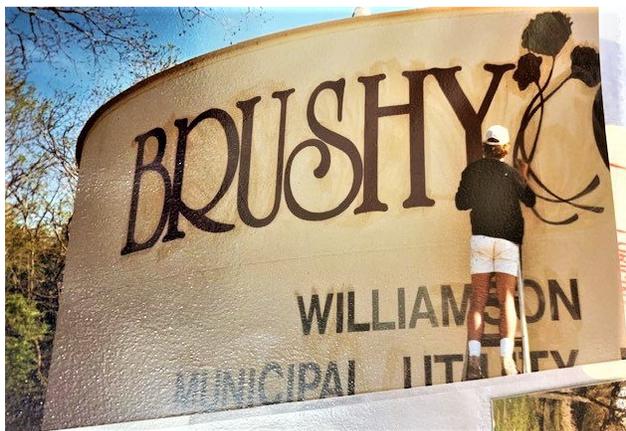


**Wastewater Service**

Brushy Creek Municipal Utility District's wastewater is treated by the Brushy Creek Regional Wastewater Treatment Plant owned by the cities of Round Rock, Austin, and Cedar Park. The District previously operated wastewater treatment plants located in both the North and South portions



Ops & Maint Office



### Parks and Recreation

The District's parks and recreation programs and facilities have grown dramatically. A portion of the funding was provided by developer fees paid on each new lot sold. The District parks include Sendero Springs Park, Brushy Creek North Park, Creekside Park, Shirley McDonald Park (duck pond), Cat Hollow Park, Pepper Rock Park, Racine Woods Park, Little Village Park, Highland Horizon Park, Sendero Valley Park, and Community Park. The District has numerous trails and greenbelts, an 18-hole disc golf course, and a Community Center with over 60,000 square feet of recreation and meeting space. The Community Center originally opened in 2004 with 35,000 square feet and was expanded and renovated in 2017. The District also owns and operates four swimming pools.



The District has sought to provide a sense of community through exceptional utility services, parks, recreation, and a staff dedicated to maintaining the high quality Brushy Creek Life for residents.



# District Leadership

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Brushy Creek Municipal Utility District Annual Budget

For the Fiscal Year

October 1, 2023, to September 30, 2024

**REBECCA B. TULLOS**

Place 1 Director

**MICHAEL TUCKER**

Place 2 Director

**KIM FILIATRAULT**

Place 3 Director

**CYNTHIA ELKINS**

Place 4 Director

**KEN REIFSCHLAGER**

Place 5 Director

***Staff***

SHEAN R. DALTON (CPM), General Manager

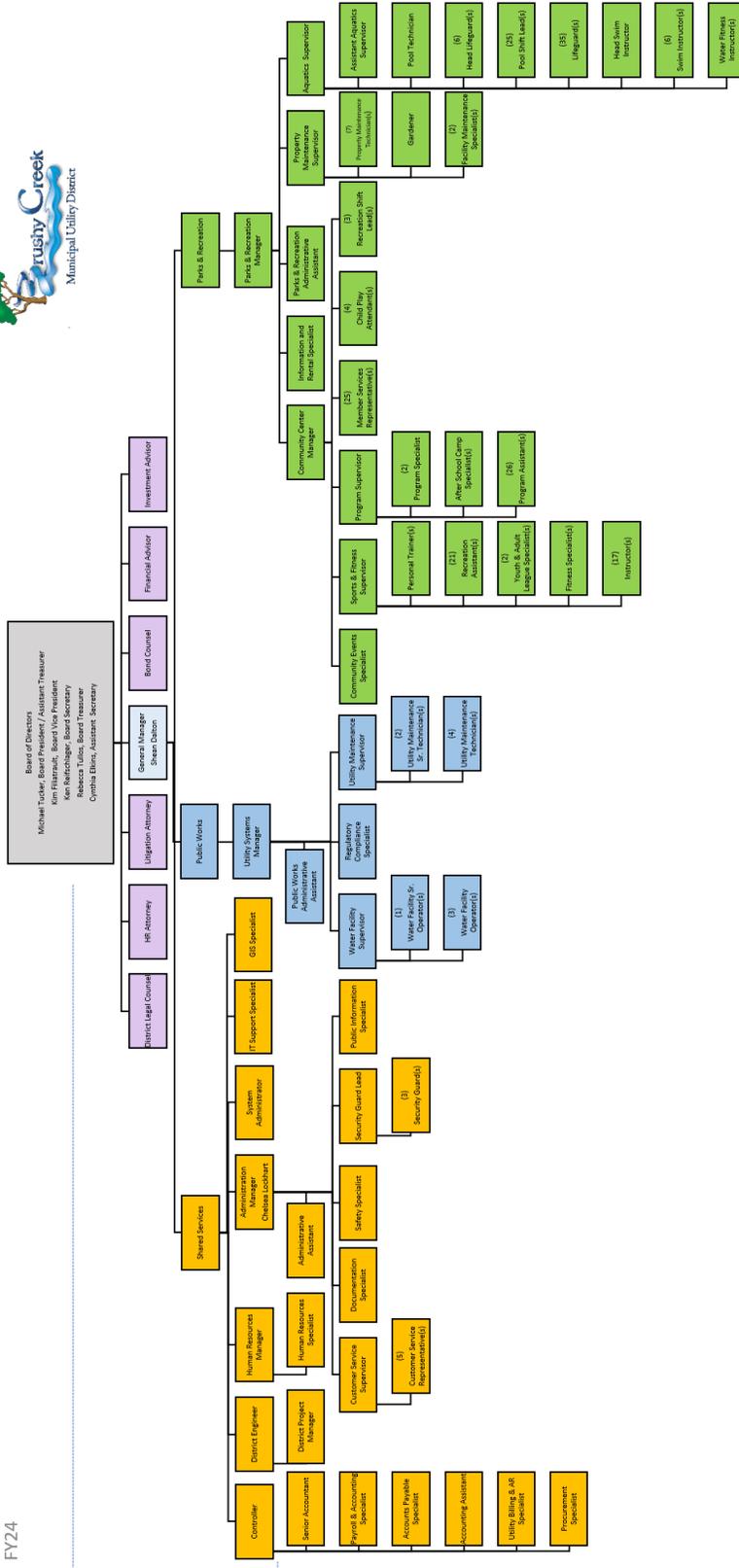
CHELSEA LOCKHART, Deputy Secretary & Administration Manager

ARMIDA MACIAS, Senior Accountant

# Fiscal Year 2023 – 2024 Comprehensive Operating Budget



BCMUD Organization Chart  
 Submitted: 08.24.2023  
 FY24



Job Family Legend: Yellow/Shared Services; Blue/Public Works; Green/Parks & Recreation

Figure 1: Organization Chart



## FY 2024 Budget Message from the Board of Directors

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The Board of Directors of the Brushy Creek Municipal Utility District is pleased to present the approved Budget for the 2023-2024 fiscal year. This FY 2024 budget reflects the Board's intention to continue to improve and expand District amenities and services without increasing tax rates, and provides decreases to both the District-wide total tax rate and the Defined Area tax rate. As a result of the strong economic value of the residential and commercial properties located within Brushy Creek, even with the reduction in the tax rates, the District will receive a modest increase in revenue generated from property taxes. This additional revenue is appreciated as it will help offset rising costs impacting District operations associated with materials and labor which continue to increase due to economic inflationary pressures.

To guide our decisions, an important part of the budget development and goal setting process is to assess information from a variety of sources. This assessment includes considering strategies identified in our long-range Financial Plan, receiving input from the District's resident advisory committees, and evaluating projects included in the Parks and Open Space Master Plan (2012-2027). Each year the Board of Directors establishes goals which provide strategic direction to the District's operations, programming, capital projects, and long-term planning. The FY 2024 goals have been included in this budget document and demonstrate the Board's commitment to implementing key strategic goals for managing the District, improving existing facilities, and delivering innovative services to our customers.

### Highlights Regarding District-wide Total Tax Rate, Defined Area Tax Rate, and Utility Service Fees

The District-wide Total Tax rate remained unchanged from last year and is at \$0.419543 per \$100 of assessed valuation consisting of \$0.314543 for maintenance and operations and \$0.105000 for the District-wide debt service. The budget also includes an 9.80% decrease in the District's Defined Area tax rate from last year and is at \$0.115000 per \$100 of assessed valuation. The Defined Area tax revenues are to cover debt service issued for the District's Defined Area sections within Brushy Creek.

The District collects utility service fees to fund costs associated with the production of water, the operation of the water facility, the management of wastewater services, and regulatory compliance for stormwater management. These utility related service fees were increased in 2023 with the completion of a Utility Cost of Service Study commissioned in 2022. The results of the study were provided to the Board in November of 2022 and the decision was made to modify the utility service fees effective Jan 1, 2023 to proactively respond to required system upgrades and increased maintenance costs. Rates have not changed since 2020. Most customers can expect to pay an additional \$24.92 per year based on an average of 11,000 gallons per month.

### Highlights Regarding Utility Projects

The FY2024 Budget supports the Board's commitment for improving the utility infrastructure by funding the following projects/purchases in alignment with the District's long-range plans:

- Water intake: Emergency power, Pump #1 rebuild, and Electrical controls rehabilitation.
- Ground wells: Emergency power for two ground water wells and winterization for three.
- Raw Water Lines: Relocations required due to neighboring jurisdiction road improvement projects.

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- Water Treatment: Winterization, HVAC improvements, Recoating pipes and surfaces, and Emergency Power Automatic Transfer Switch repairs.
- Water Distribution: EPA Lead and Copper Rule compliance evaluations.
- Wastewater: Cat Hollow lift station rehabilitation, Hillside Lift Station removal, and Sewer filming camera system purchase.
- Water and Wastewater long-range plan development.
- Stormwater: Auto-level controls for retention ponds and Angelico Pond repairs.

### Parks & Recreation Improvements

Continuing the District's priority of providing high-quality parks and recreation amenities, the FY2024 Budget includes funding for new equipment, improvements, and projects, including:

- Shirley McDonald Park: Trail repairs and Landscaping improvements.
- Cat Hollow Park: Playground replacement, Pool renovation, Tree remediation, Tennis court fence replacement, and Basketball court resurface.
- Community Center: Weightroom equipment upgrades, Wi-Fi upgrades, Meeting room repainting/reflooring, Hallway retiling, HVAC air handler replacement, Rain gutter replacement, and Gym wall pad replacements.
- Community Center Garden: Phase II developments.
- Sendero Springs Park: Playscape replacement and Pool fence repainting.
- Community Park: Trail repairs.
- Pepper Rock Park: Phase II developments.

### Conclusion

The FY 2024 Budget addresses the Board's focus on meeting the challenges of limited funding and higher costs while continuing to manage the District and deliver services at a quality level that reflects “The Brushy Creek Life”.

# Introduction

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## How To Use This Document

The Annual Budget Document for Fiscal Year 2024, beginning October 1, 2023, is presented as a Board approved policy document, a financial plan, an operations guide, and a communications device prepared in alignment with the Government Finance Officers Association's (GFOA) best practices. As such, the budget conveys how the District will translate Board policy and intentions into services and organizational priority, providing scope to governmental activities for the fiscal year.

Budget planning includes considering District growth rate, age of the infrastructure, all possible revenue sources, and methods to build and maintain reserves for unplanned expenses. Consultants involved in the budget preparation include legal counsel, tax collector, financial advisor, engineering firms, and TML (the insurance agent).

The Budget Message section expresses Board policy and strategic goals, identifies fund descriptions and structures, fund relationships, the basis of budgeting, and financial policies.

The District Funds interpret Board policy and goals into planned programs and operations. The focus for the governmental funds is on the services, uses, and balances from a budgetary perspective. Within, an overview is provided of revenues, expenditures, and capita: the effects of long-term financial plans; short-term factors influencing decisions; priorities and issues which significantly changed from the prior fiscal year; and the impact of capital improvements. Identified with the document are the budgeting process, organization descriptions, and position summaries.

The GASB fund balance policy includes reference to the designated general fund balance included within the FY 2024 budget as Capital Outlays/Capital Expense Purchases, Capital Improvements, Engineering and Professional Services, and Repair and Maintenance.

The Consolidated Fund Financials demonstrates how limited revenues fund planned programs and operations, providing details of fund financial schedules, fund balances, revenue sources, capital expenditures, and legal debt limits.

# Financial Requirements

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BCMUD is formed under General Law, created under the Texas Constitution Article 16, Section 59: a conservation and reclamation district. Accordingly, the District is subject to Texas Water Code chapters 49 and 54.

TWC Section 49.192 requires to be performed according to the generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and that financial statements shall be prepared in accordance with generally accepted accounting principles as adopted by the American Institute of Certified Public Accountants, except as otherwise provided in accounting and auditing manuals adopted by the TCEQ Executive Director.

In addition to the Water Code, the District is subject to the applicable requirements of the Election Code, Government Code, Health and Safety Code, Local Government Code, Penal Code, Property Code, Tax Code and other statutes.

The District is subject to the continuing right of supervision by TCEQ.

TWC Section 49.051 establishes that the District is governed by the Board.

TWC Section 49.057 establishes the Board is responsible for the management of the District's affairs and may contract with employees and consultants deemed necessary by the board for the conduct of the affairs of the district.

In accordance with Texas Administrative Code, 30 TX Admin Code § 293.97, a fiscal year budget is adopted by a formal Board resolution, and prior to the start of the fiscal year, the Board adopts by resolution an operating budget for the upcoming fiscal year. The budget provisions that apply to wholesale service are subject to review and comment by wholesale potable water and wastewater services.

In accordance with GASB, Codification of Government Accounting and Financial Reporting Standards, Section 1700, paragraph 101, the adopted budget is a comprehensive operating budget covering all governmental, proprietary, and fiduciary funds.

The adopted budget is not a spending limitation (a legally restricted appropriation). The Board adopts policies and rules to govern expenditures. The Orders, Resolutions, Encumbrances, and agreements included within this budget document are intended for reference and not a comprehensive list of such spending authorizations.

Budget amendments may be made at the Board's discretion at any time. Monthly and quarterly financial reports track budget to actual differences. Material differences that appear permanent usually trigger a budget amendment. The close of the budget year is demonstrated in a resolution approving the Final Amended Budget, a financial audit of the fiscal year, and Resolution approving the audited financial report prepared by an independent auditor.

# Budget Planning Process

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- Board of Directors Strategic Planning Meeting, Thursday December 1, 2022
- Distribution of budget worksheets & FY 2023 budget goals & initiatives to Managers, Monday, January 16, 2023
- Budget Request to Committees:
  - Utility Infrastructure Advisory Committee, Monday, February 20, 2023
  - Community Center Advisory Committee, Monday, March 13, 2023
  - Parks and Recreation Advisory Committee, Monday, May 1, 2023
- Payroll budget - submission by department manager to GM, Wednesday, March 15, 2023
- Revenue and operating budget - submission by department manager to GM, Wednesday, March 15, 2023
- Capital budget - submission by department manager to GM, Wednesday, March 15, 2023
- Vehicle and Equipment Annual Report to GM, Thursday, March 16, 2023
- Budget meetings held with department managers by GM, week of March 20–31, 2023
- Draft tax rates, funding strategies & fund balance projections prepared by Financial Services for GM review, week of March 20–31, 2023
- Consolidated budget presentation review with GM by Financial Services, Thursday-Friday, April 3-4, 2023
- Budget Draft #0 emailed to Board, Wednesday, April 12, 2023
- Admin and Utilities presents FY 2024 Project Concepts approved by GM to Board (special board meeting), Thursday, April 20, 2023
- Recreation presents FY 2024 Project Concepts approved by GM to Board (special board meeting), Thursday, April 20, 2023
- Consolidated Budget Draft #1 presentation review with GM by Financial Services, Wednesday, April 26, 2023
- Initial presentation of Consolidated Budget Draft #1.0 & tax rates/funding to Board Treasurer & Finance Committee, Friday, May 12, 2023
- Consolidated Budget Draft #2 presentation review with GM by Financial Services, Tuesday, May 16, 2023
- Initial Consolidated Budget draft #1.5 presentation to Board – (special board meeting), Thursday, May 18, 2023
- Second presentation of Consolidated Budget Draft #2.0 & tax rates/funding to Board Treasurer & Finance Committee, Thursday, June 8 2023
- Second Consolidated Budget revised draft #2.5 presentation to Board (special board meeting), Thursday, July 20, 2023
- Issuance of approved Appraisal Rolls by WCAD (special board meeting), Thursday, July 20, 2023
- Calculation of Roll Back Provision, Wednesday, July 26, 2023
- Updated FY 2024 Budget presentation to Board, Thursday, August 7, 2023
  - Include Roll Back calculations
  - Recommendation of tax rates AND Board adopts Proposed Tax Rates

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- Publish notice of Public Hearing for proposed tax rates, Sunday, August 13, 2023
- Final FY 2024 Budget presentation to Board
  - Approval of Final Tax Rates AND Approve budget, Thursday, August 24, 2023

# FY 2023 – 2024 Strategic Goals

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## Mission

To promote the highest quality of life in the Brushy Creek Community by providing the best level of water and wastewater, parks and recreation, and other services in the most cost-effective manner.

## Vision

The Brushy Creek MUD vision is to provide a sustainable and carefully managed infrastructure delivering superior water, amenities, and services that preserve and conserve the natural elements of Brushy Creek and provide our residents with access to parks, attractions, programs, and recreational opportunities that appeal to a growing and diverse population. This is “The Brushy Creek Life.”

## Core Values

- **Fiscal Responsibility:** We are committed to policy objectives and strategies that sustain fiscal stability, transparency, and accountability.
- **Exceptional Customer Experience:** We continue to raise the bar on programs, activities, services, and amenities to provide our Customers with an exceptional Customer experience.
- **Community Involvement:** We value and facilitate community engagement from residents, visitors, team members, advisory committees, and partners to bring meaningful and consistent support to improve the District.
- **High Quality of Life:** We value parks, green spaces, recreation facilities, and other areas that improve the quality of life, which makes our community desirable for residents, visitors, and business owners.
- **Relationships:** We value our relationships with community-based groups, elected leaders, governmental entities, and neighboring communities.

## Strategic Goals 2022 - 2032

### Strategic Goal #1: Expansion of Award-winning Standards of Excellence

**Strategic Goal Statement: Expand Award-Winning Quality of Service and Standards of Excellence Across the District.**

**Rationale:**

Brand awareness, brand differentiation, and brand quality are essential to advance *The Brushy Creek Life*.

**Anticipated Outcomes:**

- Widely-recognized as an award-winning community to live, work and play.
- Recognized as an employer of choice, attracting and retaining high-quality talent.
- Increased community participation and commitment to *The Brushy Creek Life* and District Goals.

- Continued and expanded recognition for top-rated Utilities, Services, Parks, Programs, Facilities, and Community events.
- Continued recognition as a TCEQ-rated Superior water district.

**Objectives and Actions (Strategies to Achieve Goal):**

1.1 Build *The Brushy Creek Life* Brand.

- Incorporate the brand strategy (The Brushy Creek Life) into the New Hire Orientation process and the Onboarding Program.
- Create an onboarding program for new Residents.
- Create a brand ambassador program to support The Brushy Creek Life for Team Members, Advisory D. Committee Members, and the community as a whole.
- Develop and administer regular feedback mechanisms to provide input on The Brushy Creek Life to the Board.
- Create and implement outreach program strategies to promote the District and keep stakeholders and partners informed on the District’s brand identity.

1.2 Adopt and establish standards of excellence and best practices supporting District-wide organizational effectiveness.

- Enhance District Financial reporting to receive recognition for financial reporting best practices.
- Ensure compliance and conformance with regulations to sustain quality and service standards of excellence for the District’s physical infrastructure, including buildings, parks, pools, lift stations, and facilities.
- Continue to maintain or exceed the TCEQ Superior Water rating standards by evaluating operational procedures and promoting professional development.

1.3 Develop and adopt employer of choice strategy as the guiding principle for the District’s human resources practices.

- Complete benchmarking of employer of choice strategy.
- Design, develop and implement employer of choice strategies into HR management practices.
- Design, develop, and deliver a Manager/Supervisor development program.
- Enhance the onboarding program to ensure inclusion of *The Brushy Creek Life* for team members, committee members, and board directors.

## Strategic Goal #2: Manage Responsibly

**Strategic Goal Statement: Manage Our District Responsibly.**

**Rationale:**

Managing responsibly means ensuring our infrastructure exhibits the District’s standards of excellence for maintenance, quality, and longevity for the District’s internal structures, processes, and technologies.

**Anticipated Outcomes:**

- Effective decision-making guided by District residents, customers, partners, team members, consultants, and vendors.
- Reduced vulnerabilities in the District’s core operational, financial, and regulatory functions through engaged management and oversight of the District’s physical assets, management practices, budgets, fund balances, and investments.

- Alignment with community expectations as evidenced by high community participation, positive and constructive feedback, and the District’s ability to meet its financial obligations.
- Continuity and stability in staffing.

**Objectives and Actions (Strategies to Achieve Goal):**

2.1 Expand and execute master planning for the District; including

- Complete the 2010-2022 Parks Master Plan,
- Approve a new Parks Master Plan, 2022-2032, that includes a long-term maintenance plan,
- Approve a Public Works Asset Management and Contingency Plan, 2022-2032,
- Risk and Resilience Assessment and Emergency Response Plan, 2022-2027, and
- Complete and maintain the District’s asset inventory report.

2.2 Manage and assess opportunities for improving the security of physical, organizational, and cyber infrastructures by creating and updating:

- The District-wide risk assessment, including safety and security audits,
- The District risk mitigation plan,
- Standard operating procedures,
- The District safety and security plan, and
- The District’s Emergency Response Plan.

2.3 Maintain the continuity and integrity of Board relations and communications to facilitate effective governance and oversight of District matters as described in the Board Decorum policy.

2.4 Enhance our opportunities for gathering community feedback such as focus groups, comment cards, surveys, and other forms of engagement.

### Strategic Goal #3: Elevate Community Engagement

**Strategic Goal Statement: Elevate Community Engagement**

**Rationale:**

Elevated community engagement enables our customers to better experience the Brushy Creek Life and supports the District’s operations and activities.

**Anticipated Outcomes:**

- Enhanced communications enabling the District to ensure quality, accuracy, and timeliness of information.
- Increased engagement with third parties for mutually improved outcomes for all.
- Better understanding by each resident that they are part of the District
- Continually improve security for our District, such as Reverse 911.
- Strengthened relationships to maximize a sense of community through programs, activities, and services.
- BCMUD is recognized for its expertise and influence.

**Objectives and Actions (Strategies to Achieve Goal):**

3.1 Design, develop and implement internal and external communications aligned with best practices.

- Complete a District-wide assessment of internal and external communications.
- Create a communication plan for messaging about policies, Board actions, and the internal brand.
- Create an external communication plan for messaging residents about District-related matters.

3.2 Create educational opportunities.

- Create a “Brushy Creek Academy” where formal training is focused on providing career growth and educational opportunities related to utilities, parks, aquatics, recreation, administration, maintenance, and more.
- Educational programs for residents about the District’s operations and amenities.
- More interactive and engaging technologies to improve community awareness.

3.3 Enhance the District’s relationships with key stakeholders, including partners, professional organizations, and suppliers.

- Create a marketing and communication plan to strengthen the District’s relationship with District partners.
- Develop plans to increase the District’s participation in national and state organizations.

## Strategic Goal #4: Leverage Technology

### Strategic Goal Statement: Leverage Technology.

#### Rationale:

Utilize technology in operations to support and promote our programs, services, activities, and products; deliver them more efficiently; and enhance our services and productivity.

#### Anticipated Outcomes:

- Recognized as a technology enabled organization.
- Maximized operational efficiencies to sustain and enhance quality, interoperability, and security of data.
- Utilizing team resources more efficiently.
- Enhanced end-user experience.
- Upgraded systems leading to improved response times and analytics.
- Enhanced transparency to retain public trust and support.

#### Objectives and Actions (Strategies to Achieve Goal):

4.1 Invest in and implement technology that allows for operational efficiencies.

- Complete a District-wide assessment to identify short- and long-term technology needs.
- Design, develop and deliver a Technology Implementation Plan including a prioritized roadmap for upgrades to GIS, HR, and Financial software.
- Develop and incorporate strategies for maximizing technology in the Emergency Preparedness and Response Plans.
- Design, develop and deliver exceptional training.

## Strategic Goal #5: Preserve and Conserve

**Strategic Goal Statement: Embrace preservation and conservation activities.**

**Rationale:**

Brushy Creek will be a model community for current and future generations.

**Anticipated Outcomes:**

- Increased community participation in water conservation and initiatives.
- Recognized as a good steward of green spaces and natural resources.
- Promote comprehensive and innovative guidelines and best practices to maintain *The Brushy Creek Life*.
- Maintain financial stability utilizing financial models, forecasts, and cash flow projections.

**Objectives and Actions (Strategies to Achieve Goal):**

5.1 Create a preservation and conservation model.

- Develop and implement District-specific environmental guidelines for projects.
- Develop and establish financial stability guidelines for the Risk and Resiliency Plans.

5.2 Develop and implement educational programs for Team Members and Residents on preservation and conservation.

- Complete an assessment of current educational programming.
- Develop and update educational programming and opportunities, such as Karst management and recycling.

# Budget Summary

## Funding Overview

The District funds its maintenance and operating expenses and capital projects with a variety of revenue sources. These sources include property taxes, utility service fees (water, wastewater, regulatory compliance, and garbage/solid waste), recreational program fees, investment earnings, service charges, late fees, and builder fees assessed on new construction. The Statement of Activities table below summarizes the District’s revenue by funding source and the expenditures by Shared Service department cost centers and the departments Public Works.

Table 2: Funding Summaries

**Brushy Creek MUD**  
**FY2024**  
**Fund Summaries**

	General Fund	Debt Service Fund	Capital Recovery Fund	Total Budget
<b>Revenues &amp; Sources</b>				
Property Tax Revenue	9,112,102	3,861,059	-	12,973,161
Utility Revenue	9,174,295	-	35,091	9,209,386
Recreational Program Revenue	2,208,932	-	-	2,208,932
Investment & Other Revenue	525,222	50,000	4,000	579,222
Bond Revenue	-	-	-	-
<b>Total Revenues &amp; Sources</b>	<b>21,020,552</b>	<b>3,911,059</b>	<b>39,091</b>	<b>24,970,702</b>
<b>Expenditures &amp; Uses</b>				
Executive	1,097,312	-	-	1,097,312
Administration	1,443,947	-	-	1,443,947
Customer Service	1,930,878	-	-	1,930,878
Security Services	532,793	-	-	532,793
Human Resources	334,148	-	-	334,148
Financial Services	750,404	-	-	750,404
Information Technology	681,258	-	-	681,258
Parks & Recreation	10,050,318	-	-	10,050,318
Public Works	8,118,022	-	-	8,118,022
Debt Service	-	4,136,538	598,922	4,735,460
<b>Total Expenditures &amp; Uses</b>	<b>24,939,079</b>	<b>4,136,538</b>	<b>598,922</b>	<b>29,674,538</b>
<b>Net Revenue / (Expenses)</b>	<b>(3,918,527)</b>	<b>(225,479)</b>	<b>(559,831)</b>	<b>(4,703,836)</b>
Transfer From Reserves	4,095,373	225,479	559,831	4,880,682
Transfer To Reserves	(135,000)	-	-	(135,000)
<b>Net Budget Surplus (Deficit)</b>	<b>41,846</b>	<b>-</b>	<b>-</b>	<b>41,846</b>

The biggest impact to the District’s revenues is related to reaching build out and the resulting decrease in Capital Recovery Fees and Tap and Other Connection Fees, the significant reduction in Investment Earnings from declining interest rates as well as the Texas Property Tax Reform and Transparency Act of 2019, which made substantial changes to the property tax system.

The District operates with three governmental funds: the General Fund, the Debt Service Fund, and a Capital Projects Fund. For all funds, the budgeting basis of accounting and audited financial statements are the same using the modified accrual basis. Capital projects appear in the General Fund. The funds consist of Departments, such as Public Works, Parks and Recreation, and Shared Services. Departments

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

consist of cost centers, such as Water, Community Center, and Administration. Cost centers consist of Categories, such as Salary, Contractual, and Utilities. Categories consist of common general ledger line items, such as Overtime, Engineering Fees, and Streetlights. General ledgers also identify capital improvement projects and capital expenses funded from revenues and reserves.

## Budgeting and Funding Plan

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

- **Governmental Fund: General Fund**
  - Property Tax Revenue - Of the District Tax rate, \$0.314543 per \$100 of valuation is identified as the Maintenance and Operations (M&O) tax rate allocated to various cost centers;
  - Water and Wastewater Revenues are intended to offset public works expenses and capital improvement projects, as demonstrated in the October 2022 water and wastewater cost of service and rate design study.
  - Regulatory Compliance Revenues are intended to offset expenses related to the District's Separate Storm Sewer System (MS4).
  - Recreation Program Fees are intended to offset the cost of recreation programming as determined in the Recreation Program Pricing Model.
  - Investment Income, Leases Revenue, Service and Delinquency Fees are allocated to general administrative expenses.
  - Park Capital Fees are classified as restricted in the fund balance policy.
  - General fund revenues are also used to maintain responsible financial reserves related to the Repair, Replacement, and Capital such as:
    - Water Treatment Membrane replacements
    - District facility HVAC units
    - Gym Equipment upgrades and maintenance (funded by non-resident and non-member league participation)
- **Governmental Fund: Debt Service Fund**
  - Of the District Tax rate, \$0.105000, is identified as the Interest and Sinking (I&S) tax rate allocated to the Debt Fund.
  - The Defined Area Tax rate, \$0.115000 is exclusively identified as I&S, funding payments on Defined Area debts within the Debt Fund.
- **Governmental Fund: Capital Recovery Fund**
  - Water and Wastewater Impact Fee Revenues are classified as restricted in the fund balance policy.
- **Proprietary/Enterprise Fund: None.**
- **Fiduciary Fund: None.**

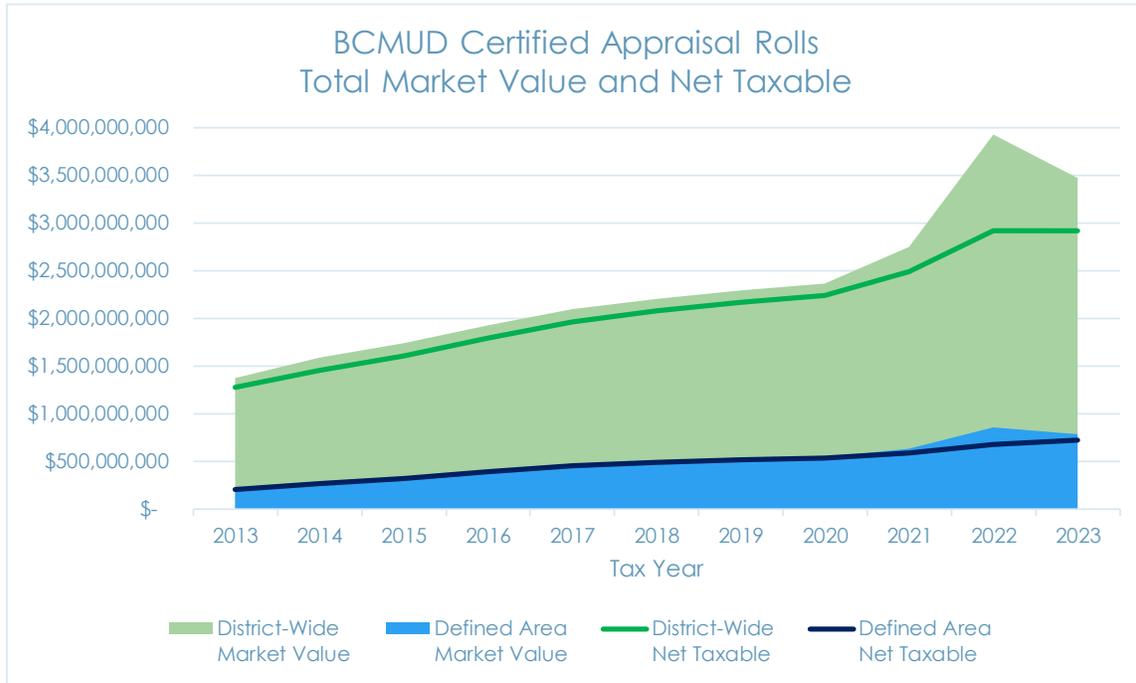
## Tax Rate Information

### *Assessed Values*

The District sets its tax rate after reviewing operations and maintenance requirements, interest and sinking fund (debt service) requirements, and proposed water and wastewater rates through the budget development process. Essential projects and initiatives are also taken into account. A guiding principle is the Board's belief that maintaining a strong financial position ensures the District is able to provide for a carefully managed utility, and meet its obligations.

With the high population growth rate in the Greater Austin metropolitan market and Williamson County, the overall assessed valuation within Brushy Creek MUD continues to increase. Tax year 2023 continues this trend but with a market correction following steep appraisals in the tax year 2022.

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Tax Year	District-Wide Market Value	Defined Area Market Value	District-Wide Net Taxable	Defined Area Net Taxable
2013	\$ 1,373,609,252	\$ 207,532,732	\$ 1,280,027,462	\$ 204,550,234
2014	\$ 1,589,137,412	\$ 272,721,011	\$ 1,453,836,888	\$ 264,786,542
2015	\$ 1,743,956,644	\$ 330,140,212	\$ 1,609,719,973	\$ 321,186,513
2016	\$ 1,928,139,199	\$ 402,012,917	\$ 1,794,857,332	\$ 390,955,508
2017	\$ 2,096,857,275	\$ 463,138,659	\$ 1,966,403,736	\$ 452,982,890
2018	\$ 2,201,895,080	\$ 502,723,913	\$ 2,081,229,421	\$ 493,993,409
2019	\$ 2,293,334,975	\$ 523,828,136	\$ 2,170,431,715	\$ 516,638,174
2020	\$ 2,367,413,272	\$ 543,117,050	\$ 2,242,751,945	\$ 534,966,164
2021	\$ 2,747,776,774	\$ 632,666,583	\$ 2,489,598,264	\$ 589,155,875
2022	\$ 3,925,297,295	\$ 859,363,463	\$ 2,920,286,637	\$ 675,347,071
2023	\$ 3,476,167,465	\$ 790,632,725	\$ 2,919,773,081	\$ 722,405,716

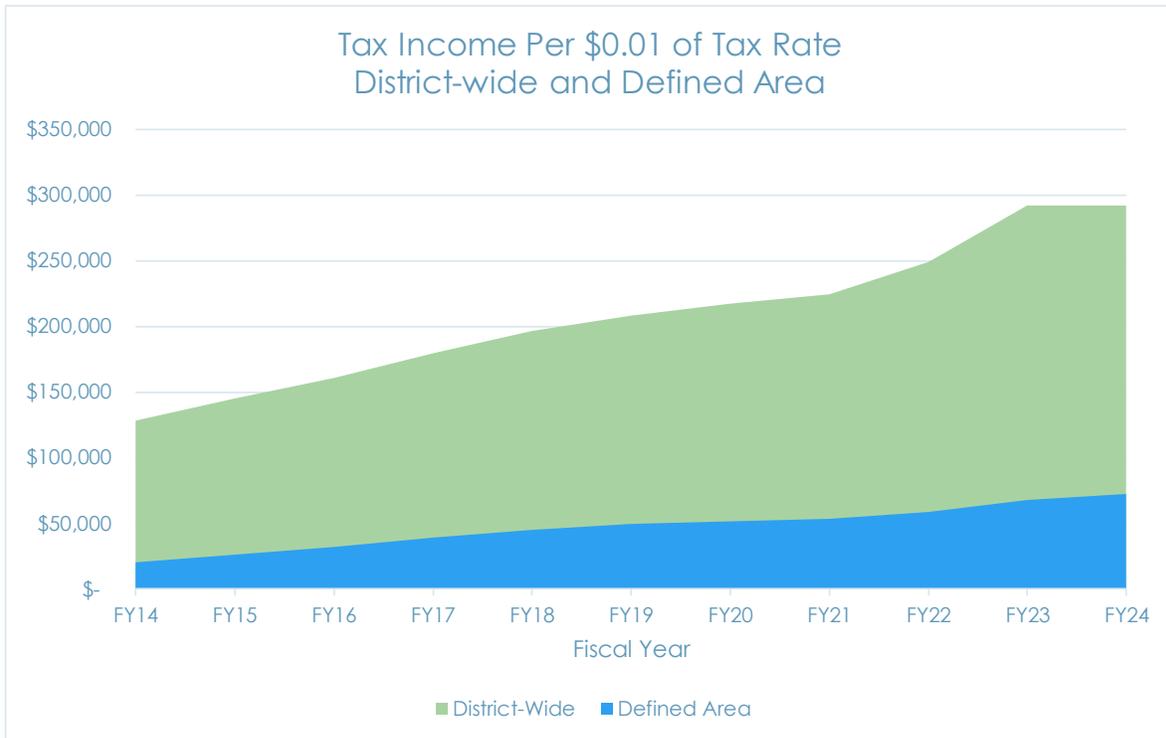
Tax Year	District-Wide	Defined Area
2013	M 12-2013-ARGT-57	DBC-2013-ARGT-57
2014	M 12-2014-ARGT-56	DBC-2014-ARGT-56
2015	M 12-2015-ARGT-57	DBC-2015-ARGT-57
2016	M 12-ARGT-2016-59	DBC-ARGT-2016-60
2017	M 12-ARGT-2017-61	DBC-ARGT-2017-61
2018	M 12-ARGT-2018-61	DBC-ARGT-2018-61
2019	M 12-ARGT-2019-49	DBC-ARGT-2019-49
2020	M 12-ARGT-2020-37	DBC-ARGT-2020-37
2021	M 12-ARGT-2021-24	DBC-ARGT-2021-24
2022	M 12-ARGT-2022-10	DBC-ARGT-2022-12
2023	M 12-2023-CertificationSupportingDocs	DBC-2023-CertificationSupportingDocs

Figure 2: Certified Appraisal Rolls

Fiscal Year 2023 – 2024 Comprehensive Operating Budget

Property Tax Levy

The property appraised value growth has historically enabled the District to keep the tax rate relatively steady while funding increased costs related to utility services, administration, and the maintenance of parks and facilities. However, in 2019 the Texas legislature introduced and enacted the Texas Property Tax Reform and Transparency Act of 2019. The Act compressed the ability for the District to generate additional property tax revenue year over year needed to keep pace with maintenance of the District’s infrastructure, managing the District, and increased costs associated with providing services for a growing population.



Tax Year	Fiscal Year	Tax Rate		Tax Income Per \$0.01 of Tax Rate	
		District-Wide	Defined Area	District-Wide	Defined Area
2013	FY14	\$ 0.500000	\$ 0.360000	\$ 128,003	\$ 20,455
2014	FY15	\$ 0.480000	\$ 0.360000	\$ 145,384	\$ 26,479
2015	FY16	\$ 0.465000	\$ 0.350000	\$ 160,972	\$ 32,119
2016	FY17	\$ 0.465000	\$ 0.270000	\$ 179,486	\$ 39,096
2017	FY18	\$ 0.460000	\$ 0.225000	\$ 196,640	\$ 45,298
2018	FY19	\$ 0.460000	\$ 0.190000	\$ 208,123	\$ 49,399
2019	FY20	\$ 0.460000	\$ 0.175000	\$ 217,043	\$ 51,664
2020	FY21	\$ 0.460000	\$ 0.165000	\$ 224,275	\$ 53,497
2021	FY22	\$ 0.432059	\$ 0.140000	\$ 248,960	\$ 58,916
2022	FY23	\$ 0.419543	\$ 0.125000	\$ 292,029	\$ 67,535
2023	FY24	\$ 0.419543	\$ 0.115000	\$ 291,977	\$ 72,241

Figure 3: Tax Income Per \$0.01 of Tax Rate

*Property Tax Rate*

The District-wide total tax rate stayed the same at \$0.419543 per \$100 of valuation and the Defined Area tax rate increased to \$0.115000 per \$100 valuation. The Defined Area tax rate is used exclusively for debt service for defined area bonds. The Total Tax Rate has substantially been reduced since the District’s inception as the Interest and Sinking debt service tax is reduced relative to the District paying off the bonds which financed the initial public infrastructure improvements necessary for the District’s creation.

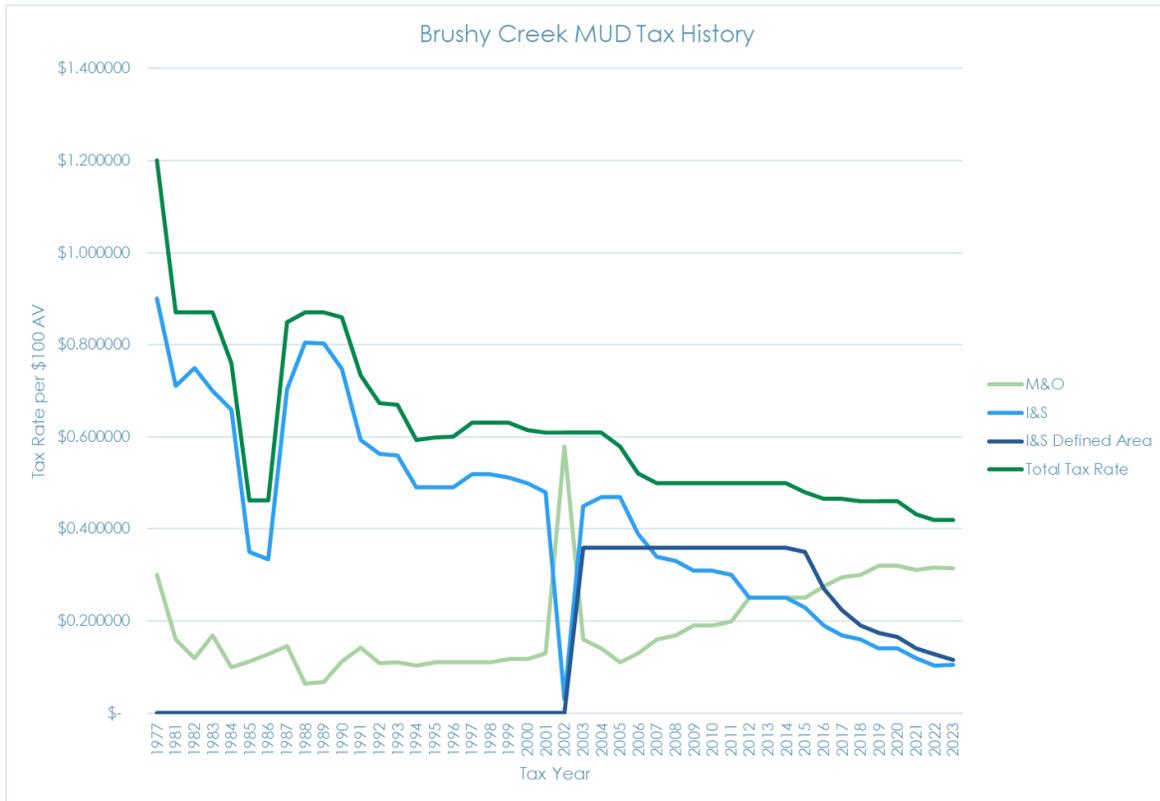


Figure 4: Brushy Creek MUD Tax History<sup>2</sup>

<sup>2</sup> In 2001, the District’s Series 1994 and 1995 revenue bonds were defeased. The defeasance called, or paid the bond early, in accordance to the bond contract, thus terminating certain rights and interests of the bondholders and their lien on the pledged revenues or other security. Consequently, the associated bond covenants that required a debt reserve fund were eliminated. The restricted debt reserve funds that had previously been established for the revenue bonds were restricted to debt service, and were therefore used to pay debt service. This resulted in a one-year inversion of M&O and I&S tax rates since reserve funds were utilized to pay debt service that year in lieu of I&S tax revenues. The inversion was reversed for subsequent years since I&S taxes again had to be collected fund debt service costs.

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

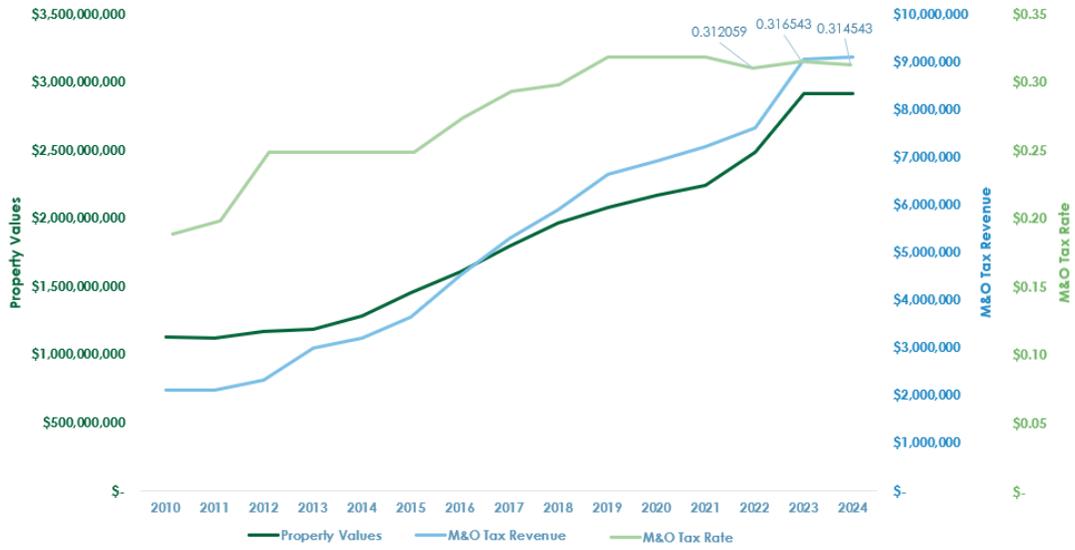


Figure 5: M&O Fiscal Year Tax Revenue History

## Water and Wastewater Rates

As per Order 23-0112092

### **Water Rates**

#### **In-District and Out-of-District**

Base Rate	\$20.00 per LUE
Winter Rate	\$3.50 per 1,000 gallons.
Summer Rate	\$4.70 per 1,000 gallons.
State assessment	½%

### **Wastewater Rates**

#### **In-District and Out-of-District**

Base Rate	\$9.00 per LUE
Volume Charge	\$3.20 per 1,000 gallons.
Summer Rate	\$4.70 per 1,000 gallons.

A District homeowner using 10,000 gallons of water per month will pay for water and wastewater service:

Winter: \$96.00

Summer: \$108.00

## Significant District Capital, Infrastructure, Intangible Assets

### Water

- Intake Facility
  - Copper Ion (including building and Trailer)
  - Electronic Control Room
  - Intake Vault
- Ground wells
- Water Treatment Facility
  - Membrane facility
  - High Service Pumps and Generator Building
  - Backflush
  - Clearwells
  - Sediment pond
- Neenah Water Tower
- North Water Tower

### Wastewater

- Cat Hollow Lift Station
- Liberty Walk Lift Station
- Hill Side Lift Station
- Woods Lift Station
- Highland Horizon I Lift Station
- Highland Horizon II Lift Station

### Maintenance Buildings

- Public Works Building
- Maintenance Yard
- Stonebridge Storage

### Park Buildings

- Community Center
- Community Center Garden Pavilion
- Community Park Restrooms
- Creekside Pool Building with Restrooms
- Creekside Park Restrooms
- Highland Horizon Pool Building/Restrooms
- Pepper Rock Pavilion
- Pepper Rock Park Restrooms
  - Inspected with Pepper Rock Park
- Cat Hollow Pool Building
- Cat Hollow Pavilion with restroom

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- Cat Hollow Park Pavilion I
- Liberty Walk Trail Head Pavilion
- Sendero Pool Building
- Sendero Springs Park Pavilion with restroom
- Sendero Pool Restrooms/Bath house

### Pools

- Cat Hollow Pool
- Creekside Pool
- Sendero Springs Pool
- Highland Horizon Pool

### Parks with Playgrounds and Trails

- Brushy Creek North Park, 4000 Park Drive
- Cat Hollow Park
- Community Center Park, 16318 Great Oaks Dr
- Creekside Park, 4300 Brushy Creek Rd
- Pepper Rock Park, 8609 Pepper Rock Drive
- Sendero Valley Park, 426/430/426 Cascada Lane
- Shirley McDonald Park, 4390 Brush Creek Road
- Liberty Village Park, 16802 Whitebrush Loop

### Parks with playgrounds

- Racine Woods Park
- Highland Horizon Park
- Sendero Springs Park

### Parks

- Liberty Walk Disc Golf Course

### Trails

- Community Park Greenbelt Trail
- Liberty Walk Greenbelt Trail
- Sendero Springs Greenbelt Trail
- Wildcat Trail – Sam Bass to Sendero Trail
- Woods Ephraim Trail
- Southern Cross Pond Trail
- Sendero Springs Median Trail
- Almelo Trail – Liberty Walk to Almelo
- Avignon Trail – Liberty Walk Trail to Ronchamps

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- Eagle Way Trail – Eagle way to Sendero/Wildcat Trail
- Cascada Trail – Sendero Trail to Cascada Lane

### Trademarks and Domains

- Hairy Man Festival
- TheBrushyCreekLife.org
- TheBrushyCreekLife.com
- BrushyCreekLife.com
- BrushyCreekLife.org

### Vehicles and Equipment

- Vehicles: 23 trucks and 1 SUV
  - Water Treatment – 2 (5 employees)
  - Water Distribution, Wastewater, Stormwater – 9 (9 employees)
  - Facilities maintenance – 1 (2 employees)
  - Parks and Aquatics Maintenance – 7 (8 employees)
  - Aquatics Programs – 2
  - Programs – 1
  - Security – 2 (4 employees)
- Equipment
  - Sewer Jet (2) – Diamondback and Seca
  - Mowers (2) - Scag
  - Tractor - Kubota
  - Heated power washer - Hotsy
  - Pressure washer - Northstar
  - Excavator (2) – John Deere and Vactron
  - Leak detection equipment
  - Skid-Steer Loader - Holt
  - Backhoe - Case
  - Gator – John Deere
  - Hydraulic power pack - Honda
  - Valve exerciser - Hurco
  - Chipper - Vermeer
  - Incinerator – Air Burner

## Reference Financial Policies and Funding Agreements

Management of distributions, expenditures, investments, and capitalization are governed by the District's policies including,

- 1977 10-13 Resolution Creating Williamson County MUD No 2
- Brushy Creek Municipal Utility District Rules and Regulations, February 4 and 11, 1999 as amended
- Order Approving the Authorization to Adopt and Impose an Impact Fee (Wastewater – 08162000-D01)
- Order Approving the Authorization to Adopt and Impose an Impact Fee (Water – 07182002-D04)
- 2005-06-20 Williamson County Raw Water Supply Agreement
- 2006-09-21 Chisholm Trail SUD Raw Water Diversion Transport Agreement
- 11-0428-01 Resolution Approving Amended and Restated Policy Concerning Acceptance of Gifts and Donations
- Resolution 22-1110-01 Approving Amendments to Texas County and District Retirement System Employee Vesting Period for BCMUD
- 2022-08-09 Subrecipient Agreement between Williamson County and Brushy Creek Municipal Utility District for Water and Wastewater Projects, With Funding From The American Rescue Plan Act (ARPA)
- Resolution 23-0413-02 Approving Revisions to Parks and Open Spaces Master Plan Project List
- Seasonal Employee Compensation as approved on March 9, 2023
- Order 23-0413-04 Approving Payscale
- Order 23-0413-01 Approving Homestead Exemption
- 23-0622-01 Order Authorizing General Manager to Approve Certain Expenditures and Contracts, Providing For The Disbursement of District Funds And Containing Other Matters Related To the Safekeeping Of District Funds
- 23-0622-05 Order Job Descriptions
- 23-0718-01 Resolution Water Capital Improvement Plan
- 23-0718-02 Order Personnel Policies
- 23-0718-04 Order FY24 District Holiday Calendar BCMUD
- Order 23-0807-05 Adopting District Fees, Rates, Penalties, and Charges
- Order 23-0824-05 Approving 2023 Tax Year and valorem tax rates.
- Resolution 23-0824-02 approving District Information Form
- Resolution 23-0824-03 approving Fiscal Year 2024 budget
- Resolution 22-0824-04 Approving Amended Fund balance Policy; Establishing Fund balance Commitments; and Containing Other Matters Related Thereto
- Order 23-0824-04 Adopting Amended and Restated Investment Policy, Investment Strategies and Broker/Dealer List
- Order 23-0824-07 Adopting Park and Recreation Fees and Rates
- Resolution 23-0824-05 Relating to the Payment of Fees to the Directors of Brushy Creek Municipal Utility District
- Order 23-0824-01 Approving Employee Job Description(s)

# General Fund

The General Fund represents the Departments and their cost centers associated with the day-to-day operations of the District. This includes Public Works (utility operations), Parks and Recreation (programs, leagues, community center, aquatics, maintenance), and Shared Services (administration, accounting, HR, customer service, IT, security). The following sections will provide details related to each of the departments and cost centers which will include function, departmental strategic goals, expenditures, and planned projects.

Table 3: General Fund Operations Summary

**Brushy Creek MUD**  
**FY2024**  
**General Fund Budget - Operations Summary By Department**

	Shared Services	Public Works	Parks & Recreation	Total
<b>Operating Budget:</b>				
Revenues	11,089,123	7,664,707	2,266,722	21,020,552
Operating Expenses	(6,518,739)	(4,725,814)	(6,873,624)	(18,118,178)
CapEx & Projects	(117,000)	(1,416,986)	(1,191,543)	(2,725,528)
Replenish Fund Balance	0	(125,000)	(10,000)	(135,000)
Operating Budget Surplus/Deficit	4,453,384	1,396,907	(5,808,445)	<b>41,846</b>
<b>Change in Fund Balance:</b>				
Operating Budget Surplus/Deficit	4,453,384	1,396,907	(5,808,445)	41,846
CapEx & Projects funded From Reserves	(35,000)	(1,975,222)	(2,085,151)	(4,095,373)
Change in Fund Balance	<b>4,418,384</b>	<b>(578,315)</b>	<b>(7,893,596)</b>	<b>(4,053,527)</b>

## Public Works Department (PWD)

The Public Works Department consists of four cost centers:

- Water Treatment, 525
- Water Distribution, 500
- Wastewater, 550
- Stormwater, 540

As of 2022, the District provided service to approximately 5,700 retail water and wastewater connections as well as one wholesale treated water customer (Aqua Texas), one wholesale raw water customer (Williamson County), and transported (aka, wheeled) raw water on behalf of the City of Georgetown.

The District has two sources for its water supply. The primary source is surface water in Lake Georgetown, with supplemental water supplied by three groundwater wells owned by the District located off Sam Bass Road. The surface water is provided under contract with Brazos River Authority (BRA). The contract allows for 4,000 acre feet of surface water per year. The surface water and groundwater from the wells are treated at the Brushy Creek Water Facility – an 8 MGD membrane filter plant opened in 2006 – and stored in two water towers referred to as elevated storage tanks.

The District also operates and maintains a wastewater collection system consisting of approximately 250,000 liner feet of mains and six lift stations. All wastewater leaves the District and is treated at a wastewater plant operated by the Brushy Creek Regional Wastewater System, an entity owned by the District along with the Cities of Round Rock, Cedar Park and Leander.

As part of the District's responsibilities required by state and federal regulatory compliance standards, the District manages a separate Storm Sewer System (MS4) consisting of 25 retention and detention ponds: ten retention (wet) ponds, and fifteen detention (dry) ponds.

In addition to in-District residential and business customers serviced by the District, BCMUD also provides services to the following out-of-District customers:

- 1) Aqua Texas – retail potable water customer for Brushy Bend
- 2) City of Georgetown – wheeling raw water for Chisholm Trail
- 3) Williamson County – wholesale raw water for WILCO parks
- 4) King of Kings Lutheran Church – retail wastewater
- 5) Kingdom Hall of Jehovah's Witnesses – retail water and wastewater
- 6) Mesa Rosa Mexican Restaurant – retail wastewater

## Reference Public Works Policies and Agreements

Management and Operations are governed by District policies including,

- 1996-11-20 Fern Bluff Wastewater Cat Hollow Interconnection
- Brushy Creek Municipal Utility District Rules and Regulations, February 4 and 11, 1999 as amended
- 2004-06-09 US Army Corps of Engineers Easement (25-year, terms 2029)
- 2004-07-09 AT&T/Cingular Wireless Option and Ground Lease agreement (Easement) at BCWF
- Order 0623-07 Approving First Amendment to Wastewater Service and Rates Contract with Mesa Rosa Restaurant
- 2006-02-06 Joe England Braesgate Detention Pond Rental License Agreement
- 2009-01-23 Chisholm Trail SUD MOU Raw Water Diversion Facilities
- 2009-06-05 Woods of Brushy Creek HOA license agreement for landscape and irrigation on Cornerwood detention pond
- Order 020110 Order Granting Petition Requesting Addition of Land to BCMUD (Presbyterian Church)
- Resolution R-2014-1493 Interim Service Agreement Between the City Of Round Rock, Brushy Creek MUD, and the Brushy Creek Congregation of Jehovah’s Witnesses.
- 2014-02-27\_Chisholm Trail Consent to Assignment-Raw Water
- 2014-10-23 Sendero Springs License Agreement Angelico Storm Drain Landscape Services
- 2016-12-16 Wholesale Water Services Agreement Between Brushy Creek Municipal Utility District and Aqua Texas, Inc.
- Resolution 17-0608-01 Establishing Private Sewer Line Backup, Maintenance and Repair Policies
- 2017-08-24 Enterprise Crude Pipeline permanent easement agreement (gas liquids)
- 2017-12-14 Parkside Easement Encroachment Agreement
- Order 18-0308-01 Adopting Revised Utilities Infrastructure Advisory Committee Bylaws
- 2019-03-08 Declaration of Covenants, Restrictions, and Development of GO and O’Connor lots
- Resolution 19-0425-02 Approving Water Conservation Plan
- 2019-10-10 RRISD Detention Pond Access Agreement (Braesgate Detention Pond)
- 2019-12-10 First Amendment to Raw Water Diversion And Transportation Agreement
- Resolution R-2021-164 Interlocal Agreement for Emergency Water Service Connection with City of Round Rock
- 2021-09-14-Georgetown Interlocal Agreement Water Supply Parkside
- 2021-12-09 Ron Perrin Water Tank Inspections (3-year, Terms 2024-12-09)
- Resolution 22-0519-01 Approving Contract Third Amendment to the Wastewater Service Agreement Between the City of Round Rock and Brushy Creek Municipal Utility District
- Order 22-0519-03 Contract Proposal for Transfer of Wastewater Service Area King of Kings
- Resolution 22-0623-01 Approving Drought Contingency and Emergency Water Management Plan
- Order 22-1110-01 Approving Easement and Infrastructure Crossing Standards
- Order 23-0112-03 Adopting Amended Utility Billing Policies
- 23-0323-06 Order City of Georgetown--Brushy Creek Municipal Utility District--Interlocal Agreement (Georgetown South Lake Water Line Project)
- 23-0427-03 ILA for diversion of wastewater flows between BCMUD and Fern Bluff MUD at Hillside
- Order 23-0824-03 approving water facilities easement dedicated by RRISD

## Budgeted Positions

Table 4: Public Works Budgeted Positions

Position Title	Type	FY2023 Count	FY2023 Hours	FY2024 Count	FY2024 Hours
PW Admin Assistant	Full Time	1	2,080	1	2,080
Regulatory Compliance Specialist	Full Time	1	2,080	1	2,080
Utilities Maintenance Supervisor	Full Time	-	-	1	2,080
Utility Maintenance Senior Technician	Full Time	3	6,240	2	4,160
Utility Maintenance Technician	Full Time	4	8,320	4	8,320
Utility Systems Manager	Full Time	1	2,080	1	2,080
Water Facility Operator	Full Time	3	6,240	3	6,240
Water Facility Operator Senior	Full Time	1	2,080	1	2,080
Water Facility Supervisor	Full Time	1	2,080	1	2,080
Subtotal		15	31,200	15	31,200

## Professional Associations

Table 5: PW Professional Associations

American Water Works Association (AWWA)
Texas Water Utilities Association (TWUA)
American Society of Civil Engineers (ASCE)
Texas Floodplain Management Association (TFMA)

## Team Member Certifications

Table 6: PW Team Member Certifications

Surface Water Treatment Operator A	1
Surface Water Treatment Operator B	1
Surface Water Treatment Operator C	4
Water Distribution Operator B	2
Water Distribution Operator C	1
Water Distribution Operator D	4
Wastewater Collection (seeking)	2
Wastewater Collection I	1
Wastewater Collection III	4
Wastewater Treatment C	2
Wastewater Treatment D	1
Backflow Prevention Assembly Tester Operator License (BPATOL)	2
Customer Service Inspector Operator License (CSIOL)	1
Stormwater (Seeking)	1
Total	27

## PWD: Water Treatment Cost Center, 525

*The Water Treatment cost center does not generate revenues but reflects the costs of operating and maintaining the District's water intake, ground wells, raw water lines, and the water treatment facility which produces water.*

New positions for FY24: none.

New services: 5-year engineering evaluation of BCRWWL, BCRWWL Phase 3 pumps, BCRWWL Zebra mussel abatement, Confined Space Training, EPA UCMR5 testing, EPA RRA plan update, Water/Wastewater Master Plan, Intake facility and Ground Well emergency power generation (FY25), Water Treatment facility and Ground Well winterization (FY25), and CORR emergency interconnect.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

Revenues:

- None.

Expenses:

- Benefit category increases of ~\$14k, or 14%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increases of ~\$30k, or 3%.
  - Includes a \$25k confined space training and certification.
  - Additionally includes increases to maintenance contracts, CORR lab services, tank inspections, EPA UCMR5 testing, and certification pay.
- Equipment & Supplies category increases of ~\$138k, or 116%, resulting from significant cost increases for chemicals, lab supplies, tools, meters, and spare parts.
- Maintenance, Repair & Facility category decreases of ~\$14k, or 11%.
- Utility category increases of ~\$24k, or 8%, resulting from projected utility rate increases.

Capital and Project Expenses

- Capital Improvements: ~\$835k for neighborhood jurisdiction project (Wyoming Springs line relocates).
- Engineering and Professional Services: ~\$788k, including ARPA projects, Water and wastewater master plan, CORR emergency interconnect, HVAC assessment and improvements (different from Maintenance and Repair), EPA Risk and Resilience plan update.
- Repairs and Maintenance projects: ~\$772, including water intake electrical controls rehabilitation, Automatic Transfer Switch rebuild, intake pump rebuild, and repair Pump #2's breaker (\$30k).
- Capital Expense Purchases: ~\$467k, including replacement of level sensors and membrane control valves, recoating of pipes and surfaces, and membrane replacement.

## PWD: Water Distribution Cost Center, 500

*The Water Distribution cost center reflects program revenue related to water sales and the expenses associated with distributing that water to District customers from the water treatment facility to the elevated storage towers, and then to the customer water meters. The FY24 budget reflects revenue based on current rates in place at the time the budget was adopted and average consumptions at the start of the fiscal year.*

New positions for FY24: none.

New services: EPA Lead and Copper regulatory compliance, expanded GIS information.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Utility Revenue increases of ~\$2M, or 61%, resulting from water rate increases.

### Expenses:

- Salary category increases of ~\$61k, or 29%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages, and allocating a slightly higher percentage of public works management and administrative support to this cost center.
- Benefit category increases of ~\$30k, or 41%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increases of ~\$23k, or 21%, resulting from additional GIS services, an increase in the plumbing inspections, focus on employee training.
- Equipment & Supplies category increases of ~\$47k, or 60%, resulting from outfitting trucks and trailers with needed tools, upgrading meter replacements with LAN compatible meters, and increase in hydrant repairs (with increased market availability of parts).
- Maintenance, Repair & Facility category increases of ~\$28k, or 201%, resulting from a stronger emphasis on fleet maintenance, two additional trucks, and projected higher valve repair costs.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: ~\$75k, EPA lead and copper regulatory requirements.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: ~\$50k for new water treatment truck.

## PWD: Wastewater Cost Center, 550

*The Wastewater cost center reflects program revenue based on customer winter sewer averaging which supports the costs of maintaining the District's wastewater infrastructure and interlocal wastewater treatment agreements. The primary expense is the contractual costs associated with participating in the regional wastewater treatment plant. The FY24 budget reflects revenue based on current rates in place at the time the budget was adopted and average consumptions at the start of the fiscal year.*

New positions for FY24: none.

New services: In-house ability to conduct sewer filming.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Utility Revenue increases of ~\$510k, or 29%, resulting from rate increases.

### Expenses:

- Salary category increases of ~\$57k, or 27%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages, and allocating a slightly higher percentage of public works management and administrative support to this cost center.
- Benefit category increases of ~\$28k, or 40%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category decreases of ~\$19k, or 2%, Sewer averaging is variable with flows ranging from 1.3 MGD to 1.6 MGD for the prior 5-years. FY24 is a low cycle which offsets M&O increases, including required improvements to meet new permit requirements, including tertiary filter upgrades.
- Equipment & Supplies category increases of ~\$14k, or 80% resulting from radio replacements.

### Capital and Project Expenses

- Capital Outlay: \$0.
- Capital Improvements: ~\$241k for lift station rehabilitations and sewer relining.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: ~\$120k for trailer mounted sewer filming system.

## PWD: Stormwater Cost Center, 540

*The Stormwater cost center tracks expenditures related to the mandated storm water permits, inspections of storm water inlets, and the District's drainage system. The costs are recovered through a program revenue fee charged to each District water customer at \$2.00 per LUE.*

New positions for FY24: none.

New services: Auto-fill for Southern Cross and Shirley McDonald ponds.

Services not sustained: all sustained.

Deferred costs: ~\$300k for dredging wet ponds and returning to grade dry ponds.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Utility Revenue increases of ~\$8k, or 5%, resulting from rate increases.

### Expenses:

- Salary category decreases of ~\$9k, or 9%, resulting from allocating a slightly lower percentage of public works management and administrative support to this cost center.
- Benefit category increases of ~\$8k, or 38%, resulting from health care benefit costs increase and proportionally related salary category changes. Note: included health insurance cost for the position.
- Contractual category decreases of ~\$28k, or 41%, no Engineering fees anticipated for FY24. Note: Engineering fees for Angelico pond repairs anticipated to be funded from FY23 CIP.
- Maintenance, Repair, & Facility category increases of ~\$65k, or 75%, resulting from repairs to Angelico Pond Repair.

### Capital and Project Expenses

- Capital Improvements: \$30k for Angelico Pond repair.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: ~\$15k for autofill float controls for Southern Cross and Archipelago ponds.

## Parks and Recreation Department (PARD)

The Parks and Recreation Department consists of four cost centers:

- Parks Programs, 200
- Parks Maintenance, 275
- Aquatics Programs, 250
- Aquatics Maintenance, 450
- Community Center, 300
- Community Center Garden Maintenance, 350
- Facilities Maintenance, 400
- Builder Park Fees, 225

The Parks and Recreation Department provides a variety of recreational activities and amenities in support of *The Brushy Creek Life*. The Parks and Recreation Department generates recreation and rental revenue. Expenses include Parks and Recreation related expenses, as well as median maintenance, KARST (cave) management, green belt fire breaks, and significant facility maintenance (fire monitoring, HVAC, etc.). Revenue recovery is guided by a cost recovery pyramid model which accounts for direct expenses, indirect expenses, overhead expenses, and subsidy revenues.

The District works with two citizen advisory committees to receive feedback and recommendations on the District's parks and recreation activities and amenities - the Parks and Recreation Advisory Committee and the Community Center Advisory Committee.

In support of *The Brushy Creek Life*, the District provides parks and recreation services to a resident population of 20,000 and additional patrons from the larger regional area.

Parks and Recreation includes amenities, facilities, programming, rentals, maintenance, and the preservation of:

- 1) Parks: 11 parks with playgrounds, greenbelts, an 18-hole disc golf course, 3 tennis courts, 3 half-basketball courts, 2 full-basketball courts, 2 volleyball courts, a t-ball field, 2 full-size soccer fields, 4 pavilions, fitness stations, and numerous greenbelts.
- 2) Trails: 11 trails covering 6.2 miles, including 6 fitness stations.
- 3) Pools: 4 pools, 2 heated, 2 with competition swim lanes, and 2 with aquatic features
- 4) Community center: 65,000 square foot community center hosting 3 banquet rooms, a rental kitchen, an adult room, a kids activity room, 2 lobbies, a conference room, 2 racquetball courts, a weight room, a fitness studio, a rock-climbing wall, a child play room, 2 gyms with 4 full-size basketball courts (with 24 basketball nets), open court accommodations for pickleball and badminton, and a community garden and pavilion.
- 5) Camps: numerous camps ranging from day camps, after-school programming, Tiny Fox, summer and winter camps
- 6) Leagues: multiple youth leagues and adult leagues
- 7) Programs: Basketball, taekwondo, fencing, tennis, yoga, cooking, guitar, art, rock climbing, babysitting, t-ball, lifeguarding, first-aid, dance, Aqua Zumba, water aerobics, gardening, soccer, volleyball, Teen Council, etc.
- 8) Events: 5k runs, Parent Child Events, Parent's Night Out, Member Socials, Hairy Man Festival, BBQ Festival, Egg Hunt, Holiday in the Park, Fitness Fling, Christmas Tree Recycling, 4<sup>th</sup> and 5<sup>th</sup>-grade dances, Doggy Play Day, and Teen Night, campouts

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- 9) Rentals: Banquet rooms, Kitchen, Garden Pavilion and Garden Pergola, Park Pavilions, and Gymnasiums.
- 10) Memberships: Community Center, tennis courts, and pools
- 11) Maintenance: Great Oaks medians, public buildings, and grounds, beautification, trees, fire breaks, Community Center, Maintenance Yard, Public Works building, Stonebridge storage, pool buildings, pavilions, bathrooms, parking lots, HVAC systems, fire alarm/suppression systems, playscapes, trail washout/maintenance, and banner management.
- 12) Karst cave management: 33 caves across 5 designated preserve areas

## Reference PARD Policies and Agreements

Management and Operations are governed by District policies including,

- Resolution 00-0210.1 Instituting a Tree Protection Program
- Resolution 04-0826 Prohibiting Political Advertising at Certain District Events
- 2004-11-16 US Department of the Interior Well Drilling and Sampling Agreement and Community Park
- 2008-02-20 Walsh Ranch Interlocal Construction Operation Trail Maintenance Agreement
- 2009-07-22 Williamson County Conservation Foundation Department of Interior US Fish and Wildlife Permit – Disc Golf Course
- Resolution 11-0428-01 Approving Amended and Restated Policy Concerning Acceptance of Gifts and Donations
- 2012-06-21 License Agreement with Great Oaks Homeowners Association Sign
- Resolution 13-0725-01 Approving Athletic Field Use
- Resolution 13-0725-01 Approving Athletic Field Use Policy
- 2014-04-10 License Agreement Cat Hollow HOA Liberty Walk Trailhead
- Resolution 14-1023-01 Approving Parks and Recreation Department Revised Commercial, Large Group and Special Events Use Policy
- 2014-10-23 – American Red Cross Agreement
- 2015-02-26 Turner License agreement – irrigation of Wood Ephraim Greenbelt
- 2015-03-12 Agreement Relating to Sign Installation and Maintenance (Urology Clinic)
- 2015-04-15 Williamson County Conservation Foundation Department of Interior US Fish and Wildlife Permit – Brushy Creek North
- 2016-06-13 Williamson County Conservation Foundation Department of Interior US Fish and Wildlife Permit – Pepper Rock Park
- 2017-05-27 License Agreement with Highland Horizon HOA Irrigation of Southern Cross Pond
- 2017-07-13 Direct TV subscription (Gym)
- Order 17-09-28 Policy Meeting Room Rental Guide
- Resolution 20-1008-01 Approving Amended Policy Concerning Installation of Signs in Medians and on District Lands
- Resolution 20-1210-02 Approving Policy Concerning Protection of District Assets on District Lands, Easements, and Right-Of-Way Beautification Areas.
- Order 22-0127-01 Approving Revisions to Brushy Creek Community Center Handbook Relating To Termination of Membership and Refund of Membership Fees
- Order 21-0624-01 Adopting Amended Rules Governing Alcohol on Property Owned Or Controlled By Brushy Creek Municipal Utility District
- Order 21-0826-03 Approving Brushy Creek Municipal Utility District Youth Scholarship Program
- 2021-11-01 Mcliff Vending Services (3-year, terms 2024)
- Order 21-0930-02 Prohibiting Access to Community Center and Other District Facilities By Persons Convicted of, Or Under Criminal Investigation For, Violations of Texas Law
- Order 22-0519-10 Approving Revised Recreational Programming Refund Policies
- Order 22-0825-04 Order Adopting Revised District Kiosk, Marquee, and LED Sign Public Information Policy
- 2022-08-29 ECO Services Landscape Agreement (3-year, terms 2025)
- Order 22-1208-04 Approving Camp and Recreational Programming Refund Policies
- Order 23-0126-05 Adopting Revised CCAC Bylaws

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- Order 23-0427-02 Professional Services Agreement for Landscape Architectural Design Services
- 23-0718-05 Order Adopting Amended Park and Recreation Policies and Rules
- Order Approving Community Center October 2023 Through March 2024 Catalog Offerings
- Resolution Adopting Youth Standards of Care
- 2015-04-15 Williamson County Conservation Foundation Department of Interior US Fish and Wildlife Permit – Community Center Expansion
- 2001-06-19 Interlocal Agreement for the Construction and Maintenance of Recreational Facilities for Williamson County Regional Trails Project.
- 2000-06-23 Interlocal Agreement for the Maintenance of Medians – Great Oaks from 620 to Hairy Man and Sam Bass to Carmel.
- 2015-07-23 Williamson County & Cities Health District and BCMUD Mosquito adulticide application.
- Order 23-0824-09 Adopting Revised Parks and Recreation Advisory Committee Bylaws.

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Budgeted Positions

Table 7: PARD Budgeted Positions

Position Title	Type	FY2023 Count	FY2023 Hours	FY2024 Count	FY2024 Hours
Aquatics Supervisor	Full Time	1	2,080	1	2,080
Assistant Aquatics Superv	Full Time	1	2,080	1	2,080
Head Lifeguard	Part Time 20+	3	3,900	0	-
Head Lifeguard	Part Time 30+	2	3,640	1	1,820
Head Lifeguard	Seasonal	-	-	5	4,000
Head Swim Instructor	Part Time 30+	1	1,000	1	1,820
Lifeguard	Seasonal	33	9,075	35	9,000
Pool Mechanic / Tech	Part Time	-	-	1	1,300
Pool Shift Lead	Seasonal	23	13,984	25	12,000
Swim Lesson Instructor	Seasonal	4	3,000	6	1,500
After School Camp Specialist	Part Time 30+	-	-	0	-
Child Play Attendant	Part Time	4	4,200	4	2,000
Community Events Speciali	Full Time	1	2,080	1	2,080
Information & Rental Spec	Full Time	1	2,080	1	2,080
Member Services Represent	Part Time	21	10,920	20	10,000
Member Services Represent	Part Time 20+	3	3,900	3	3,900
Member Services Represent	Part Time 30+	1	1,820	2	3,640
Member Services Supervisor	Full Time	1	2,080	0	-
Recreation Shift Lead	Full Time	-	-	2	4,160
Recreation Shift Lead	Part Time 30+	-	-	1	1,820
Weekend/Evening CC Superv	Full Time	1	2,080	0	-
Community Center Manager	Full Time	1	2,080	1	2,080
Outdoor / Nature Specialist	Part Time 30+	-	-	0	-
Program Support	Full Time	1	2,080	0	-
Programs Assistant	Part Time	-	-	10	6,240
Programs Assistant	Part Time 20+	4	5,200	0	-
Programs Assistant	Seasonal	31	9,300	16	9,800
Programs Specialist	Full Time	1	2,080	1	2,080
Programs Specialist	Part Time 30+	-	-	1	1,820
Programs Supervisor	Full Time	1	2,080	1	2,080
Facilities Maintenance Sp	Full Time	1	2,080	2	4,160
Gardener	Full Time	1	2,080	1	2,080
Property Maintenance Mana	Full Time	1	2,080	0	-
Property Maintenance Supe	Full Time	-	-	1	2,080
Property Maintenance Tech	Full Time	6	12,480	7	14,560
Adult or Youth League Spe	Full Time	2	4,160	2	4,160
Fitness Specialist	Full Time	1	2,080	1	2,080
Instructor Specialist	Part Time	17	5,644	17	5,500
Parks & Recreation Admini	Full Time	-	-	1	2,080
Recreation Assistant	Part Time	11	5,280	13	5,000
Recreation Assistant	Part Time 20+	2	2,600	2	2,600
Recreation Assistant	Part Time 30+	2	3,640	2	3,640
Recreation Assistant	Seasonal	-	-	4	1,800
Sports & Fitness Supervis	Full Time	1	2,080	1	2,080
Weight Room Attendant	Part Time	4	2,704	0	-
Subtotal		189	137,647	194	141,200

## Professional Associations

Table 8: PARC Professional Associations

Texas Recreation And Park Society (TRAPS)
National Recreation and Parks Association (NRPA)
National Association for Youth Supports (NAYS)
International Society Of Arboriculture ( Texas Chapter )
Texas Public Pool Council (TPPC)
Central Texas Aquatics Association (CTAA)

## Team Member Certifications

Table 9: PARC Team Member Certifications

CPR (Non-ARC)	11
CPR Instructor (ARC)	1
CPR/AED (ARC)	85
CPR/AED for Pro (ARC)	86
Lifeguard (ARC)	83
Lifeguard Instructor (ARC)	3
Basic Water Rescue (ARC)	5
Water Safety Instructor (ARC)	9
Certified Pool Operator	5
Fitness Instructors Barre	1
Fitness Instructors Group Fitness Instructor	2
Fitness Instructors TRX	2
Fitness Instructors Yoga - Hatha	1
Fitness Instructors Yoga - Kundalini	1
Fitness Instructors Yoga - Yin	1
Personal Trainer	2
Personal Trainer Corrective Exercise	1
Personal Trainer Kettlebell	2
Certified Park and Recreation Professional (CPRP)	2
Certified Playground Safety Inspector (CPSI)	1
Irrigator Licenses (seeking)	2
Total	306

## PARD: Parks Programs Cost Center, 200

*The Parks Programs cost center includes program revenue and expenses related to any Programming and Fitness activities in parks. Additionally, any new capital investments in Parks are budgeted in this cost center.*

New positions for FY24: none.

New services: Wireless Sound System for park events and Mobile Stage.

Services not sustained: Bat Fest, MUD Run, Hairy Man Trail of Fun, Kickball League, one of two Community Campouts, Touch-a-Truck, and Play Days, Brushy Creek Life Days, Arbor Day and Trout Fishing Derby

Deferred costs: none.

Cost Category costs shift: Combination Camp moved to Cost Center 300, Trout Fishing moved from Park Maintenance.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Recreational Program category increases by ~\$26k, 15% resulting from run rate adjustments for Kid Fit Tennis, Soccer leagues and Rentals as reflected in FY21 and FY22 actual levels.

### Expenses:

- Salary category increases of ~\$27k, or 11% resulting from an anticipated 4% COLA and 3% Merit increase on existing wages and increases made to starting wages during the FY23 budget year.
- Benefit category increases of ~\$14k, or 20%, resulting from health care benefit costs increase and proportionally related salary category changes. Note: Draft #2 includes refinements to Benefit calculations compared to Draft #1.
- Contractual category increases of ~\$43k, or 54% significantly attributed to expenses having a direct proportional relationship to increased revenues, event costs increase (inflatables and bands), and County required increased security for BBQ festival, and new SEC landscape contract.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$150k, Wireless Sound System for park events and Mobile Stage.

## PARD: Community Center Programs Cost Center, 300

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

New positions for FY24: Added one Program Specialist and removed one Program Assistant.

New Services: PARD Operations Audit.

Services not sustained: Adult cooking classes, Open House, and 5<sup>th</sup> Grade Promotion Party, D&D, and BCMETs trips.

Deferred costs: \$50k PARD audit.

Cost Category costs shift: Combination Camp moved from Parks Programs (majority of camp time spent at CC).

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Recreational Programs increases of ~\$504k, 40%, resulting from new rates and run rate adjustments for Rentals, Taekwondo, Afterschool, Personal Training, Leagues returning to FY21 and FY22 levels. Also, anticipated fencing and camp rate fee increases.

### Expenses:

- Salary increases of ~\$211k, or 16%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages, increases made to starting wages during the FY23 budget year, added positions in FY23, and increased program participation (by example, After School camp participation is anticipated to increase by 25%).
- Benefit increases of ~\$53k, or 15%, resulting from health care benefit costs increase and proportionally related salary category changes (respective to employees receiving range of benefits).
- Contractual category increases of ~\$55k, or 14% significantly attributed to expenses having a direct proportional relationship to increased revenues, and higher transportation costs.
- Equipment and Supplies category increase by ~\$48k, or 43% resulting from t-shirts/uniforms costs increases and higher participation rates.
- Utility category increases of ~\$6k, or 8%, resulting from projected utility rate increases.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0k.
- Repairs and Maintenance projects: \$0k.
- Capital Expense Purchases: ~\$92k, including weight room equipment and replacing red gym wall pads.

## PARD: Aquatics Programs Cost Center, 250

*The Aquatics Programs cost center includes program revenue and expenses related to any Programming and Fitness activities at the pools such as swim passes, lessons, swim meets, rentals, and open swimming. Additionally, any new capital investments to pools are budgeted in this cost center.*

New positions for FY24: none.

New service: none.

Services not sustained: Splash into Spring, Polar Bear Plunge, Underwater Egg Hunt, ARC Jr. Lifeguard course, Teen Pool Party, Turkey Splash, End of Summer Pool Party, and Swimming Pool Rentals.

Deferred cost: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Recreational Program category increases of ~\$57k, 30% resulting from run rate adjustment for Rentals and Season passes reflected in FY21 and FY22, along with anticipated rate increases.

### Expenses:

- Salary category decreases of ~\$17k, or 3%, Addition of Pool Tech is expected to reduce Head lifeguard hours, which are allocated to this cost center.
- Benefit category decreases of ~\$49k, or 29%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Equipment and Supplies category increases of ~\$14k, or 57% resulting from scheduled equipment replacement, AEDs, lifejackets, backboards, parkas, and mannequins.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## PARD: Parks Maintenance Cost Center, 275

*The Parks Maintenance cost center includes program revenues from Great Oaks Median maintenance and expenses related to maintaining District parks, playgrounds, KARST features, medians, and greenbelts.*

New positions for FY24: Reduced one Property Maintenance Technician.

New services: Shirley McDonald/Great Oaks Bridge landscaping.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: Trout Fishing moved to Park Programs

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- No significant changes.

### Expenses:

- Salary category increases of ~\$75k, or 28%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages (including one additional employees added during FY23).
- Benefits category increases of ~\$33k, or 32%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increase of ~\$84k, or 14%, resulting from irrigation and arborist maintenance contracts, renewing shaded fuel break program, and Solid Waste dumpster cost reduced to \$0 (expected to utilize new air curtain burner in lieu of hauling off limbs).

### Capital and Project Expenses

- Capital Improvements: ~\$2.1M, including CH Playscape, CH Tennis court fence, CH Trail repairs, CH basketball resurface, CH tree replacements, Community Park Trail Repairs, Pepper Rock Phase II, Sendero Playscape, Shirley McDonald trail repairs replacement, GO Median tree replacement, and Sam Bass fountain relocation.
- Engineering and Professional Services: ~\$20k Sam Bass Fountain Relocation.
- Repairs and Maintenance projects: ~\$102k, Garbage can replacements and Shirley McDonald Park/Great Oaks Bridge landscaping.
- Capital Expense Purchases: ~\$90k, including 2 Truck replacements and update faded/damaged park signs.

## PARD: Community Center Garden Maintenance Cost Center, 350

*The Community Center Garden Maintenance cost center includes expenses related to maintaining and preserving the Demonstration Garden as an amenity. New capital related purchases are not budgeted in any maintenance cost centers; however, repair and replacement projects are budgeted in maintenance.*

New positions for FY24: None.

New services: none.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None.

### Expenses:

- Salary increases of ~\$46k, or 166%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages, and run-rate adjustments to FY21 and FY22 actuals.
- Benefit increases of ~\$16k, or 171%, resulting from health care benefit costs increase and proportionally related salary category changes.

### Capital and Project Expenses

- Capital Improvements: ~\$107k for Community Garden Phase II (other elements besides irrigation).
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## PARD: Facilities Maintenance Cost Center, 400

*The Facilities Maintenance cost center includes repairing, cleaning, and maintaining the Community Center, including the administration wing, and the Utilities and Parks Administration Building (901). Additionally, costs associated with repairing and maintaining other facilities such as the Water Treatment Facility, Maintenance Facility, and the parks and pools are charged to those specific cost centers although they may be coordinated by the Property Maintenance Supervisor.*

New positions for FY24: Added one Facility Maintenance Technician.

New Services: Admin office remodeling for efficiency and Stonebridge facility renovation for added storage capacity.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Recreational Programs decreases of ~\$17k as Facilities Maintenance has no revenue.

### Expenses:

- Salary increases of ~\$54k, or 91%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages, and allocation of both management and park maintenance personnel added in FY23.
- Benefit increases of ~\$10k, or 48%, resulting from 20% increases in health care benefit costs, and merit increases.
- Contractual category decreases of ~\$38k, or 29%, resulting from reduced anticipated costs in FY24 and aligning with FY22 contracts.
- Equipment and Supplies category increases of ~\$10k, or 39% resulting from run rate adjustment to FY21 and FY22 actuals.
- Maintenance, Repair, Facility category increases of ~\$21k, or 29%, resulting from Community Center Roof repair.

### Capital and Project Expenses

- Capital Improvements: \$130k
- Engineering and Professional Services: ~\$63k for 901 space study.
- Repairs and Maintenance projects: ~\$116K CC floor tiles and meeting rooms.
- Capital Expense Purchases: ~\$280k, including replacing two (2) 15-year-old CC Air handlers and gutter replacement.

## PARD: Aquatics Maintenance Cost Center, 450

*The Aquatics Maintenance cost center includes expenses related to maintaining District parks, playgrounds, KARST features, medians, and greenbelts. New purchases are not budgeted in any maintenance cost centers; however, repair and replacement projects are budgeted in maintenance.*

New positions for FY24: Pool Technician (part time).

*The Pool Maintenance Technician is responsible for maintaining the District's pools. This position will maintain swimming pool water through routine cleaning, inspection, and maintenance of pools, equipment, and water chemistry; including plumbing, mechanical, and electrical repairs.*

Services not sustained: all sustained.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None.

### Expenses:

- Salary category decreases of ~\$13k, or 11% resulting from removing certain FY23 allocations which included a Gardner and a Utility maintenance technician; and reducing Property Maintenance Technician allocations.
- Benefit category decreases of ~\$8k, or 20%
- Contractual category decreases of ~27k, or 88%, resulting from fewer engineering services and cost shift to Maintenance, Repair & Facility category.
- Maintenance, Repair, & Facility category increases of ~8k, or 36%, resulting from pump, heater, and motor repairs.
- Utility category increases of ~\$5k, or 8%, resulting from projected utility rate increases.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: ~\$35k for pool evaluations.
- Repairs and Maintenance projects: ~\$10k Sendero pool fence repainting.
- Capital Expense Purchases: ~\$19k, including Creekside pool aerator and HH pool cover/roller.

## PARD: Builders Park Fees Cost Center, 225

*Builder's park fee revenue is used to purchase capital improvements for the District's parks. This program revenue is recorded as General Fund revenue. The Builders Parks Capital Fee increases each April 1 by 3% and are tracked in the General Fund. The Builder Park fund balance is reported to be approximately \$919k on the Q2FY23 approved Cash Investment Inventory Report.*

New positions for FY24: none.

New services: none.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Investment and Other Revenue category increases of ~\$39k attributed to new developments and expected interest.

### Expenses:

- None.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## Shared Services Department (SSD)

The Shared Services Department Consists of seven cost centers:

- 1) Executive Cost, 110
- 2) Administration, 120
- 3) Security Services, 125
- 4) Customer Service, 130
- 5) Information Technology, 135
- 6) Human Resources, 140
- 7) Financial Services, 145

*Shared Services Department general revenues and programs revenue sources include tax receipts, utility late fees, utility service charges, investments (including interest income) and revenue from the District's rental property and cell tower leases. The Shared Services Department supports both the Public Works Department and Parks and Recreation Department.*

## Reference Shared Services Policies and Agreements

Management and Operations are governed by District policies including,

- 1979-08-13 Pedernales Electric Cooperative membership
- Resolution 910114.2 Resolution and Order Appointing a Records Management Officer, and Establish a Records management Plan as Required by State Law
- TML – 1991 Property Liability, 1994 Worker Comp, 2021 Health, 2022 Cobra
- 1994-04-12 – McCall Parkhurst Horton Bond Counsel Agreement
- 1996-02-27 First Texas Bank Account Agreement
- 2002-02-15 TCDRS Authorization Agreement
- 2003-03-01 DataProse Production Agreement (Newsletter and Utility Billing)
- 2006-12-28 OnCor Agreement for Street Light Services
- 2008-06-26 ICMA Retirement Service Agreement
- Order 08-0828 District Kiosk Marque and LED Sign Public Info use Policy
- 2008-10-01 – Patterson (now Meeder) Investment Advisory Agreement
- 2009-07-10 Verizon Wireless Water Tower Lease Agreement
- 2009-03-04 CUSI UMS Software License Agreement
- Resolution 10-0114-01 Amending Policy Establishing Rules of Procedure and Recovery of Costs for Inspection and Copying of Public Information
- 2010-05-03 – Declaration of Development Standards for Tony, LTD (Marquis apartments)
- 2014-08-14 Texas General Land Office Cavallo Energy Agreement (current amendment expires on 12-31-2023)
- Resolution 14-1006-00 Master Records File Plan EL Schedule Changes
- 2015-01-08 – Robert W. Baird & Co Financial Advisory Agreement
- 2015-03-12 – Agreement relating to sign installation and maintenance with Lakeline LLC (Wash & Roll)
- 2017-01-27 – CDW Office 365 license agreement
- 2017-02-23 – McLean & Howard Legal Services Agreement serving as General Counsel to the District
- 2017-03-01 Gallagher Benefit Services consulting agreement
- Resolution 17-0713-01 Approving Electronic Tablet Use Policy
- 2018-03-01 Benefit Plans Administrative Services agreement - FSA related-services
- 2018-07-12 Round Rock Serving Center Charitable Donations Agreement
- 2018-07-26 Round Rock Serving Center Charitable Donations Programs Agreement
- 2018-07-26 Gravity Systems Technology Services Agreement
- 2019-03-01 01 Benefit Plans Administrative Services agreement – Cafeteria Plan
- Resolution 19-1010-01 Amending the District’s Surplus Property Disposition Procedures
- Resolution 19-111401 Opening an Investment Account (Logic)
- 2020-01-09 Department of Homeland Security CISA Cyber & Infrastructure agreement for cybersecurity assessments
- 2020-02-13 First Amendment to AT&T Option and Ground Lease
- Resolution 20-0611-01 Adopting Code of Ethics
- Order 2020-0827-02 Approving Recycling Program Brushy Creek Municipal Utility District
- 2020-07-30 Texas Department Of Public Safety driver record information
- Resolution 20-0910-01 Authorizing Frost bank Investments
- Resolution 2020-09-24 Addendum for Frost bank Safekeeping Online

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- 2020-10-01 Contract for Municipal Solid Waste Collection and Disposal Services (5-years, Terms 9-30-2025)
- Resolution 2020-11-12 Logic Investment Pool Authorized Representatives
- Order 20-1210-02 Approving Brushy Creek Municipal Utility District Social Media Policy
- Order 20-1217-03 Approving Employee, Customer, and Website Privacy Policies
- 2021-02-25 JP Morgan Chase Purchase Card Agreement
- Resolution 21-0114-01 Vehicle and Equipment Policy
- 2021-02-05 Pitney Bowes agreement (3-year, terms 2024)
- Order 21-0325-03 Approving Policy Relating To Solid Waste and Recycling Carts
- R-2021-054 Interlocal Agreement with Brushy Creek MUD for participation in the City's household hazardous waste program.
- Resolution 22-0512-01 Adopting Revised Guidelines Regarding Procedures, Conduct, and Decorum at Board Meetings
- 2021-07-24 – Public Employees Credit Union banking services agreement
- 2021-08-12 Williamson County Sheriff's Office Standard Agreement with Local Governmental Entity Regarding Off-Duty Contracting Of County Sheriff Deputies.
- Order 220324-03 Professional Engineering Services Agreement with MRB
- Order 22-0922-01 Approving Selection of Professional Engineering Firms for 2022-2024
- 2022-11-10 Boulette Golden & Marin HR Legal Services Agreement
- Resolution 23-0112-01 Authorizing Participation in the TexPool Investment Pools and Designated Authorized Representatives
- 2023-01-13 Spectrum VoIP Service/Equipment Agreement (3-years, Terms 2026)
- 2023-03-09 Texas SmartBuy Membership "BuyBoard"
- 2023-04-03 eSentire NextGen Antivirus
- Resolution 23-0511-01 Approving Revised Employee Organization Chart, Authorizing General Manager to Implement Revised Organization Chart and Personnel Changes Related Thereto, and Containing Other Matters Relating Thereto
- Resolution 01-05-24 Authorizing Agreement with the County of Williamson for Collection of Taxes

## Budgeted Positions

Table 10: Shared Services Budgeted Positions

Position Title	Type	FY2023 Count	FY2023 Hours	FY2024 Count	FY2024 Hours
Accounting Assistant	Part Time 20+	1	1,300	1	1,300
Accounting Manager	Full Time	1	2,080	0	-
Accounts Payable Speciali	Full Time	-	-	1	2,080
Controller	Full Time	-	-	1	2,080
District Finance Officer	Full Time	1	2,080	0	-
Payroll/Accounting Specia	Full Time	1	2,080	1	2,080
Procurement Specialist	Full Time	1	2,080	1	2,080
Senior Accountant	Full Time	-	-	1	2,080
Senior Accounting Specialist	Full Time	1	2,080	0	-
Utility Billing & Account	Full Time	1	2,080	1	2,080
Administration Manager	Full Time	1	2,080	1	2,080
Administrative Assistant	Full Time	1	2,080	1	2,080
Community Engagement Spec	Full Time	1	2,080	0	-
Public Information Specialist	Full Time	-	-	1	2,080
Customer Service Represen	Full Time	5	10,400	5	10,400
Customer Service Supervis	Full Time	1	2,080	1	2,080
District Engineer	Part Time 30+	1	1,820	1	1,820
District Project Manager	Full Time	1	2,080	1	2,080
Documentation Specialist	Full Time	1	2,080	1	2,080
General Manager	Full Time	1	2,080	1	2,080
GIS Specialist	Full Time	-	-	1	2,080
Human Resources Manager	Full Time	1	2,080	1	2,080
Human Resources Specialis	Part Time 30+	1	1,820	1	1,820
Information Technology Su	Full Time	1	2,080	1	2,080
IT Systems Administrator	Full Time	1	2,080	1	2,080
Parks & Recreation Manage	Full Time	1	2,080	1	2,080
Safety Specialist	Full Time	-	-	1	2,080
Security Guard	Full Time	4	8,320	3	6,240
Security Guard Lead	Full Time	-	-	1	2,080
Subtotal		29	59,020	31	63,180

## Professional Associations

Table 11: Shared Services Professional Associations

Association of Water Board Directors (AWBD)
Government Financial Officers Association (GFOA)
Government Financial Officers Association of Texas (GFOAT)
Association of Records Managers and Administrators (ARMA International)
Williamson County Human Resource Association (WILCOHR)
Texas Municipal League Human Resource Association (TMLHR)
Society of Human Resource Management (SHRM)

## Team Member Certifications

*Table 12: Shared Services Team Member Certifications*

CompTIA+	1
Certified Floodplain Manager	1
CPR (Non-ARC)	2
CPR/AED (ARC)	10
CPR/AED for Pro (ARC)	1
Certified Public Manager (CPM)	1
Total	16

## SSD: Executive Cost Center, 110

*The Executive cost center budget reflects items related to the Board of Directors, Committees, legal fees, and the budget contingency. The Executive cost center would not typically include GASB-related projects.*

New positions for FY24: None.

New services: none.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: BC life shirts moved to the Administration Cost Center.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None.

### Expenses:

- New Category: Director Fees category is included to align budget with audit financial statements. The budgeted amount for Director fees did not change from FY23 to FY24.
- Contractual Category increases of ~\$45k, or 17%, resulting from legal rates and hour increases, recruiting contract at ~\$30k (same as FY23), AWBD and GFOAT Board memberships.
- All Other increases of ~\$198k, or 37%, with Board contingency factored as 3% percent of the total budget, and additional contingency expenses.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## SSD: Administration Cost Center, 120

*The Administration cost center budget reflects general and program revenue from tax levies, utility late fees, utility service charges, recreation Program t-shirt sales, investment income and non-recreation rental income and cell tower leases in support of expenses related to the administrative operations of the District, including general operations, engineering, project management, street lights, and business insurance.*

New positions for FY24: GIS Specialist, and changed Community Engagement Specialist role to Public Information Specialist.

New services: Document management software.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: BC life shirts moved from the Executive Cost Center.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Property Tax Revenue Category is projected to insignificantly vary from FY23 (includes 10% Homestead exemption).
- Recreation Program Revenue Category decreases of ~\$87k, or 97%, resulting from cell tower leases and rental property revenue shifted from recreation GL code to a new 'Investment and Other Revenue' GL code (4410); consistent with audited financial statements.
- Investment and Other Revenue Category decreases of ~\$62k, or 36%, late fee revenues projected to increase by 20% based on run-rate average, interest income projected to decrease by 6%, and run rate adjustment for Other Income.

### Expenses:

- Salary category increases of ~\$97k, or 17%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages (including new wage allocations and added positions in FY23 and FY24).
- Benefits category increases of ~\$65k, or 50%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increases of ~\$38k, or 24%, significantly attributed to projected liability insurance increases by ~17%; additionally, map scanning digitization, increased professional development, and higher TML liability insurance costs.
- Utilities category increases of ~\$12k, or 7%, primarily attributed to 8% projected increase in utility costs.

### Capital and Project Expenses

- Capital Improvements: \$0

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- Engineering and Professional Services: ~\$35k for safety audit.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: ~\$20k document control system.

## SSD: Security Cost Center, 125

*The Security cost center reflects costs associated with providing District security guard services, security camera maintenance, safety inspections and audits, and costs related to the contract with Williamson County Sheriff Department for patrol services and meeting security.*

New positions for FY24: Safety Specialist (Full Time); and, position change from Security Guard to Security Guard Lead.

New services: none.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: Security Camera Maintenance from the Information Technology Cost center.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None.

### Expenses:

- Salary category increases of ~\$46k, or 22%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages (including added positions in FY23 and FY24).
- Benefits category increases of ~\$24k, or 34%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increases of ~\$12k, or 9%, significantly attributed to sheriff increases and security camera maintenance.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## SSD: Customer Service Cost Center, 130

The Customer Service cost center reflects program revenue from trash/recycling (solid waste) services and expenses related to supporting recreation registrations, utility billing, coordinating solid waste services, and addressing all inquiries for information or services within the District.

New positions for FY24: None.

New services: Update to 10-year-old custom billing statement which will provide for integration with current billing system and enable including detailed billing information (late fee, disconnect fees, etc.), include payment plan information when applicable, and create manual statements.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: Utility Billing related costs shifted from Finance, including depositories, CUSI license and training, paper bill and notice production, and postage.

Significant variances from the original FY2023 budget approved in August 2022 include:

Revenues:

- Utility Revenue, Solid Waste Services increase by \$146k, or 11%, resulting from increases to Solid Waste Rates.

Expenses:

- Salary category increases by ~\$96k, or 37%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages and allocations for Utility Billing.
- Benefits category increases of ~\$35k, or 37%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increases of ~\$134k, or 11%, resulting from depositories (utility bill payment merchant fees), CUSI license, updated billing statements, projected solid waste cost increases (4% CPI), projected paper bill production cost increases, professional development (Microsoft and de-escalation training).
- All other category increases of ~\$35k, primarily attributed to Utility billing postage shifting from Finance to Customer Service, increased late notice frequency/postage, new resident packets, and transferring the bad debt expense to Customer Service from the Administration Cost Center.

Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## SSD: Information Technology Cost Center, 135

*The Information Technology cost center reflects IT expenses for managing IT functions for the District, including a dedicated fiber line, four servers, ten switches, 21 wireless gateways, cellular gateways, 75 end-point computers, on-premise enterprise software (accounting, utility billing, SCADA, MLTS phone, door access, security access), cloud-hosted services (Rectrac and iCompass), credit card processing systems, end-point Desk Top Central support, Regulatory compliance, Cybersecurity, audio-visual technology, and the District's LED informational marquees.*

New positions for FY24: none.

New services: WIFI 6, enhanced cybersecurity measures, email for all employees, cloud email archiving.

Services not sustained: all sustained.

Deferred costs: replacement of half of District switches.

Cost Category costs shift: Security Camera Maintenance to Security Cost center.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None

### Expenses:

- Salary category increases by ~\$11k, or 10%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages.
- Benefits category increases of ~\$9k, or 28%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Contractual category increases of ~\$160k, or 96%, significantly attributed to increased initiatives to an external PCI compliance audit, eSentire (full suite: AV, SIEM, Vulnerability Scanning), monitor fiber line, security cameras, audio video, protection plans for new equipment (servers, switches), and Gravity once a week support.
- Equipment and Supplies category increases of ~\$17k, or 25%, attributed to increasing UPS installation and battery upkeep and computer replacements, IT workbenches/tools/carpet, email addresses for all employees, and cloud email archiving.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: ~\$10k for new WIFI 6 saucers (accelerating replacement plan).
- Capital Expense Purchases: ~\$49k to replace half of District switches and ~\$28k for computers and equipment.

## SSD: Human Resources Cost Center, 140

*The Human Resources cost center reflects HR expenses including recruiting, employee onboarding, employee engagement programs (including training), employee benefits administration, HR compliance, risk management, employment law matters, and workplace safety.*

New positions for FY24: none.

New services: Learning management system.

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: none.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None.

### Expenses:

- Salary category increases of ~\$14k, or 9%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages.
- Contractual category decreases of ~\$21k, or 30%, significantly attributed to background check moved to All Other Category under recruiting expense, reduced employment verification costs using eVerify, and gained efficiencies with ApplicantPro.
- Equipment and Supplies category increases of ~\$6k, or 27%, attributed to adding recruiting displays and increases to Holiday Party and to the Fun Task force.
- All Other Category increases of ~\$10k, or 65%, attributed to shifting cost for Contractor background checks from Contractor category.

### Capital and Project Expenses

- Capital Improvements: \$0
- Engineering and Professional Services: \$0
- Repairs and Maintenance projects: \$0
- Capital Expense Purchases: ~\$10k for a Learning Management System

## SSD: Financial Services Cost Center, 145

*The Financial Services cost center reflects finance and accounting expenses including activities related to debt service management (bonds), investments, accounting processes (AP/AR/UB), internal controls, asset inventory, insurance, contract management, regulatory compliance, grant administration, and audits.*

New positions for FY24: none.

New services: Single Audit (financial statements and compliance with Federal award requirements).

Services not sustained: all sustained.

Deferred costs: none.

Cost Category costs shift: Utility Billing related costs shifted to Customer Service, including depositories, CUSI license and training, paper bill and notice production, and postage.

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- None.

### Expenses:

- Salary category decreases of ~\$38k, or 8%, resulting from an anticipated 4% COLA and 3% Merit increase on existing wages, allocated Utility Billing costs to Customer Service.
- Benefits category decreases of ~\$24k, or 15%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Travel category decreases of ~\$9k, or 91%, shifting CUSI training to Customer Service.
- Contractual category decreases of ~\$111k, or 42%, significantly attributed to shifting depository contracts to Customer Service, and, anticipating less contracted help needed.
- Equipment and Supplies category decreases of ~\$2k, or 21%, moved Pitney Bowes postage to Customer Service.
- All Other category decreases of ~\$37k, shifting costs from Financial Services to Customer Service.

### Capital and Project Expenses

- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## Debt Service Fund (DSF)

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### **The FY 2024 Debt Service Budget**

The taxable assessed value for the District for the 2023 tax year is \$2,919,773,081 as of original certification of the 2023 tax rolls by the Williamson Central Appraisal District, which reflects a 0.05% increase from the previous tax year. With guidance from the District’s financial advisor based on the 2023 taxable assessed value, the amount of the District’s debt service current fund balance, and the amount of required future debt service obligations of the District, the board adopted a \$0.105000 District-wide debt service (I&S) tax rate for fiscal year 2024 (tax year 2023).

The taxable assessed value for the Sendero Springs and Cornerstone Defined Area in the District (the “Defined Area”) for the 2023 tax year is \$720,923,198 as of original certification of the 2023 tax rolls by the Williamson Central Appraisal District. With guidance from the District’s financial advisor, based on this value for the Defined Area, the amount of the Defined Area debt service fund balance, and the amount of required future debt service obligations of the Defined Area, the board adopted a \$0.115000 Defined Area debt service (I&S) tax rate for fiscal year 2024 (tax year 2023).

Assuming a 99% tax collection rate and the above taxable values for the 2023 tax year, a tax of \$0.105000 will generate approximately \$3,035,104 in debt service tax revenue for the District, and a tax of \$0.115000 will generate \$820,771 in debt service tax revenue for the Defined Area. This debt service tax revenue for the Defined Area is used exclusively to make debt service payments on bonds associated with the Defined Area.

In fiscal year 2024, additional revenues include interest income (\$45,000) budgeted at an estimated 2.00% earnings on the fund balances.

### **Overview of Outstanding Debt**

At the beginning of the 2024 fiscal year, the Brushy Creek Municipal Utility District total bonded indebtedness will be \$27,300,000. This includes the District bonds, the Defined Area bonds, and a revenue bond as shown on the following pages.

**District 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, all \$74,100,000 in bond principal has been issued to finance a water supply project to serve all the land within the District. The outstanding principal on the issued bonds will be \$15,255,000 at the beginning of fiscal year 2024.

<b>Brushy Creek Municipal Utility District District-Wide Bond Debt Outstanding At the Start of Fiscal Year 2024</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2019 (Refunding)	6,605,000	4,505,000	2,100,000
Series 2020 (Refunding)	8,140,000	1,855,000	6,285,000
Series 2020 (New Money)	2,100,000	830,000	1,270,000
Series 2020A (Refunding)	5,600,000	0	5,600,000
<b>TOTAL</b>	<b><u>22,445,000</u></b>	<b><u>7,190,000</u></b>	<b><u>15,255,000</u></b>

*Note: Bond issues that no longer have principal outstanding are not listed above.*

**Defined Area Bonds**

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. As of the beginning of fiscal year 2024, the District had issued 8 series of bonds for the Defined Area: five new money bond issues with original principal amounts totaling \$13,785,000 and three series of refunding bonds with original principal amounts totaling \$7,270,000. The outstanding principal on the issued bonds will be \$8,445,000 at the beginning of fiscal year 2024.

<b>Brushy Creek Municipal Utility District - Defined Area Defined Area Bond Debt Outstanding At the Start of Fiscal Year 2024</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2015 (New Money)	3,530,000	825,000	2,705,000
Series 2015 (Refunding)	3,625,000	1,165,000	2,460,000
Series 2020 (Refunding)	1,795,000	230,000	1,565,000
Series 2021 (Refunding)	1,850,000	135,000	1,715,000
<b>TOTAL</b>	<b><u>10,800,000</u></b>	<b><u>2,355,000</u></b>	<b><u>8,445,000</u></b>

*Note: Bond issues that no longer have principal outstanding are not listed above.*

**District Revenue Bonds**

In late January 2016, the District issued a \$6,940,000 revenue note for the construction of the Community Center expansion. This is a fifteen-year note. Net revenues from operations of the District’s utility system cover the annual payments on this debt. Of the \$6,940,000 principal amount originally issued, \$3,600,000 will be outstanding at the beginning of fiscal year 2024.

<b>Brushy Creek Municipal Utility District Revenue Bond Debt Outstanding At the Start of Fiscal Year 2024</b>			
<b><u>Name of Issue</u></b>	<b><u>Original Principal</u></b>	<b><u>Amount Retired</u></b>	<b><u>Amount Outstanding</u></b>
Series 2016 CC Expansion	6,940,000	3,340,000	3,600,000
<b>TOTAL</b>	<b><u>6,940,000</u></b>	<b><u>3,340,000</u></b>	<b><u>3,600,000</u></b>

**Debt Service Fund Balance**

The Debt Service Fund balance is projected to be \$2,580,000 as of the start of fiscal year 2024. All Debt Service funds are restricted to making debt payments.

Projected Debt Service Fund Balance	\$ 2,580,000
Restricted to District-wide Debt Service	\$ 1,750,000
Restricted to Defined Area Debt Service	\$ 830,000
Unassigned	\$ 0

**Debt Service Obligations**

**Fiscal Year 2024**

The required bond debt service payments for fiscal year 2024 are presented in the following chart. The bond interest payments are made in equal installments each year in November and May and the principal payments are made in May.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Revenue Bonds	\$475,000	\$94,680	\$569,680
Non-Revenue Defined Area Bonds	\$600,000	\$253,125	\$853,125
Non-Revenue District Bonds	<u>\$2,725,000</u>	<u>\$468,113</u>	<u>\$3,193,113</u>
Total	\$3,800,000	\$815,918	\$4,615,918

**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 Central 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 Tax Assessor-Collector. The I&S tax rate for the District was \$0.103000 per \$100 of Assessed Value (AV) in FY 2023. The FY 2024 Budget reflects an I&S tax rate of \$0.105000 per \$100 of AV.

**Defined Area**

The primary source of revenue for the Defined Area’s debt service expenditures is tax revenue from proceeds of the Interest and Sinking (I&S) tax rate levied on taxable property located only within the Defined Area. Tax revenue is derived from property taxes collected from Defined Area residents on the District’s behalf by the Williamson County Tax Assessor-Collector. In FY 2023, the I&S tax rate for the Defined Area was \$0.127500 per \$100 of AV. The FY 2024 Budget decreases the I&S tax rate for the Defined Area to \$0.115000 per \$100 of AV.

**Fund Balance**

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

The District typically transfers funds from the Debt Service retained earnings for current year obligations. The Debt Service fund balance is projected to be \$1,750,000 at the end of the 2023 fiscal year plus an additional \$830,000 for the Defined Area.

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

## DSF: Debt Service Cost Center, 610

*The Debt Service Fund accounts for the payment of principal, interest, and related costs on long-term debt obligations paid primarily from taxes levied by Brushy Creek MUD and the Brushy Creek Defined Area; except the 2016 Community Center Expansion revenue bond, which is paid from the General Fund.*

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Property Tax Revenue category increases of ~\$120k, or 3%.
- Investment & Other Revenue category decreases of ~\$10k, or 16%, resulting from a run rate adjustment to FY22 actuals.

### Expenses:

- Debt service category decreases of ~\$40k, or 1%, relating to debt schedules.

### Capital and Project Expenses

- Capital Outlay: \$0.
- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## Capital Recovery Fund (CRF)

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The District receives revenue in the form of capital recovery fees associated with new development often referred to as tap fees. These fees include a water capital recovery fee, a wastewater capital recovery fee, and a builders parks capital fee and are used to fund utility and parks capital projects. The Capital Recovery Fund balance is reported to be approximately \$2.5M on the Q2FY23 approved Cash Investment Inventory Report. The retained earnings from the water impact fees is reported as \$1,042,210; and, \$1,562,861 from Wastewater impact fee retained earnings.

### Fund Revenues

The District reached substantial buildout in 2017, also the year of the District's 40<sup>th</sup> anniversary. Consequently, the ability to collect CRF's has declined significantly which has had an impact on the District's budget. The FY 2024 capital recovery fee revenue is based on the sale of 9 LUE's, an increase from FY23 and largely associated with the anticipated sale of Cat Hollow HOA property. As the District has reached substantial build-out, only a handful of remaining commercial properties are to be developed.

The Capital Fund consists of two primary sources of revenue both related to 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 level of revenue generated by the builder's fee is tied very closely to the housing market and available development sites in the District. The District has permitted nearly all the available sites.

### Water Capital Recovery Fee (CRF)

The revenue received from the water impact fee can be used for specific water facilities authorized in the original TCEQ order approving the water impact fees (TNRCC 07182002-D04), including the updated and sealed Capital Improvement Plan approved on July 18, 2023. Use of the impact fees for other projects would require an amendment to the Capital Improvement Plan or approval of TCEQ.

### Wastewater Capital Recovery Fee (CRF)

The revenue received from the wastewater impact fee can be used for specific wastewater facilities authorized in the original TCEQ order approving the wastewater impact fees (TNRCC 08162000-D01). Use of the impact fees for other projects would require an amendment to the Capital Improvement Plan or approval of TCEQ.

## CRF: Capital Recovery Fund Cost Center, 620

*The Capital Recovery Fund accounts for the accumulation of revenues the district receives in the form of capital recovery fees associated with new development often referred to as tap fees. These fees include a water capital recovery fee, a wastewater capital recovery fee, and a builders parks capital fee and are used to fund utility and parks capital projects.*

Significant variances from the original FY2023 budget approved in August 2022 include:

### Revenues:

- Utility revenue category increases of ~\$32k, or 1070% resulting from new construction of nine LUE's in FY24.
- Investment & Other Revenue category decreases of ~\$4k, resulting from expenditure of funds for Zebra mussel abatement funding.

### Expenses:

- Contractual increase of \$599k to fund debt for original purchase of WCRRWL and BCRRWS.

### Capital and Project Expenses

- Capital Outlay: \$0.
- Capital Improvements: \$0.
- Engineering and Professional Services: \$0.
- Repairs and Maintenance projects: \$0.
- Capital Expense Purchases: \$0.

## Appendix A: Draft Revision notes

### *Public Works Water Treatment Cost Center, 525*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Contractual water purchases pending BRA Budget revision decrease (~\$216k)*
  - *Maintenance and repairs – Net reduction (~\$75k) overstated and restated (a capital expenditure was included in both this category and as a capital expenditure)*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Contractual water purchases net increase ~\$373k for Understated and restated BRA Water costs (System rate) and increases due to BRA system rate and WCRRWL M&O budget revisions*
  - *Contractual contractor added \$25k for safety training/certification*
  - *Projects Repairs and Maintenance \$30k increase to replace Pump #2 breaker*
- *Draft 3.0*
  - *Contractual water purchases net decrease ~\$227k (Phase 3 pumps) to be paid from Capital Recovery Fund*
  - *Engineering and Professional Fees: Updated project cost and funding schedules for ARPA related projects, increase of \$179k*

### *Public Works Water Distribution Cost Center, 500*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

### *Public Works Wastewater Cost Center, 550*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

## Fiscal Year 2023 – 2024 Comprehensive Operating Budget

- BCRRWL updates to M&O budgeted capacity charges
- Draft 3.0
  - Contractual decrease by \$371K decrease in GF for Wastewater capacity charges to be paid from Capital Recovery Fund (original purchase debt service).
  - Capital Improvements increased by ~100k for sewer lining repair

### *Public Works Stormwater Cost Center, 540*

- Draft 2.0
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Contractual – removed (~\$30k) Angelico Pond repairs*
- Draft 2.5
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Capital Improvement – added ~\$30k Angelico Pond repairs*

### *Parks and Recreation Parks Programs Cost Center, 200*

- Draft 2.0
  - *Salary*
  - *Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *For aquatics and programs positions, increased that amount to \$15, following Board action to do so for FY23.*
  - *Benefits*
  - *Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Retirement was overstated and is restated: retirement benefits for seasonal positions (aquatics and programs) removed*
  - *Contractual – removed (~\$5k) Hairy Man Trail of lights*
  - *Capital Expenditure*
  - *Added ~30k Park “Bluetooth” sound system for events*
  - *Added ~\$120k Mobile Stage for events*
- Draft 2.5
  - *Salary*
    - *Updated current employee information as of 07/04/23*
    - *Removed COLA and Merit increases for Seasonal Positions*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Fitness revenue – increase with league fee increases ~\$10k*

### *Parks and Recreation Community Center Programs Cost Center, 300*

- Draft 2.0
  - *Salary*

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- *Vacant positions were originally budgeted at the mid-point of the pay scale.*
- *For aquatics and programs positions, increased that amount to \$15, following Board action to do so for FY23.*
- *Benefits*
  - *Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Retirement was overstated and is restated: retirement benefits for seasonal positions (aquatics and programs) removed*
- *Contractual*
  - *BCMETs travel reduction (~\$1.5k)*
  - *Certification pay reduction (~9k)*
- *Projects Repairs and Maintenance reduced (~\$25k) – shifting meeting reffloor expense to Facilities Maintenance Cost Center*
- *Draft 2.5*
  - *Salary*
    - *Updated current employee information as of 07/04/23*
    - *Removed COLA and Merit increases for Seasonal Positions*
    - *Updated Program Staffing, Program Assistant and Program Specialist count and hours*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Program revenue increase ~\$20k with new cost sharing*
  - *Camp revenue increase ~22k with new camp rates*
  - *Membership short term revenue increase ~\$10k with new rates*
  - *Memberships revenue increase ~\$30k with new rates*
  - *Personal training revenue increase ~\$6k*
  - *Summer Combo Camp revenue increase ~\$10k with new rates*
  - *League revenue increase ~\$32k with new rates*
- *Draft 3.0*
  - *Engineering and Professional Services: Removed \$50k PARD audit*

*Parks and Recreation Aquatics Programs Cost Center, 250*

- *Draft 2.0*
  - *Salary*
    - *Vacant positions were originally budgeted at the mid-point of the pay scale.*
    - *For aquatics and programs positions, increased that amount to \$15, following Board action to do so for FY23.*
  - *Benefits*
    - *Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
    - *Retirement was overstated and is restated: retirement benefits for seasonal positions (aquatics and programs) removed*

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- *Contractual net reduction (~\$13k) with reduced professional development and increased certification pay*
- *Draft 2.5*
  - *Salary*
    - *Updated current employee information as of 07/04/23*
    - *Removed COLA and Merit increases for Seasonal Positions*
    - *Updated market rate for 'Pool Shift Leads' to \$16.55 (Current average)*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

*Parks and Recreation Parks Maintenance Cost Center, 275*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Contractual – removed (~\$30k) Angelico Pond repairs*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Contractual net reduction of (~\$2k) with reduced professional development and increased certification pay*
- *Draft 3.0*
  - *Contractual: Added \$30k for shaded fuel break*
  - *Repairs and Maintenance: \$92k Shirley McDonald/Great Oaks Bridge Landscaping*

*Parks and Recreation Community Center Garden Maintenance Cost Center, 350*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Added \$5k for side walk repairs to Community Center (Note Draft #3 will included additional repairs for other sidewalks on District property)*

*Parks and Recreation Facilities Maintenance Cost Center, 400*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*

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- *Project Capital Improvement added ~5k meeting room painting*
- *Project Repairs and Maintenance added –added ~\$36k for additional hallway reflooring costs (note: does not include meeting room reflooring)*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Maintenance and Repair added ~\$8.5k for sidewalk repair and East parking lot restriping*
  - *Project Capital Improvement added ~25k meeting room reflooring and painting*
- *Draft 4.0*
  - *Capital Improvement: undeferred ~\$30k for Admin office remodeling and ~\$70k for Stonebridge facility renovation, and allocating to Facilities Maintenance Cost Center*

*Parks and Recreation Aquatics Maintenance Cost Center, 450*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Contractual overstated (~\$15k) and restated as \$0 for ADA evaluation at 3 pools, expense included in Projects – Engineering & Professional Fees*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

*Parks and Recreation Parks Builder Fees Cost Center, 225*

- *Draft 2.0*
  - *Builder Fee revenue increased ~\$8k for 9 LUEs along Tonkinese Rd*
  - *Investment Revenue interest increased ~\$30k*

*Shared Services Executive Cost Center, 110*

- *Draft 2.0*
  - *Board contingency increased \$13k*
- *Draft 2.5*
  - *Board contingency increased \$4k*
- *Draft 4.0*
  - *Board contingency increased \$4k*

*Shared Services Administration Cost Center, 120*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*

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- *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
- *Interest revenue increased ~\$170k*
- *Contractual liability insurance increased (~\$5k)*
- *Draft 2.5*
  - *Salary*
    - *Updated current employee information as of 07/04/23*
    - *Updated Community Engagement Specialist to Public Information Specialist*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Bad debt expense shifted (~1.5k) to Customer Service Cost Center*
  - *Updated TML Risk amounts based on renewal received*
- *Draft 3.0*
  - *Capital Improvement: deferred ~\$30k for Admin office remodeling, ~\$70k for Stonebridge facility renovation.*

### *Shared Services Security Cost Center, 125*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Utilities reduction (\$1.6k) in security camera connectivity costs*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

### *Shared Services Customer Service Cost Center, 130*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Solid waste revenue increased \$240k based on unapproved rate increases from \$21 to \$25.41 and \$5 to \$6.05*
  - *Travel expense decreased (\$1.6k)*
  - *Contractual professional development decreased (\$1k)*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Advertising expense increase ~\$1.7k for new resident program*
  - *Bad debt expense shifted ~\$1.5k from Administration Cost Center*
- *Draft 3.0*
  - *Revenue (Solid Waste) decreased by \$306k from removal of projected rate increase.*

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- *Contracted services: correction to Solid Waste rate increase Index Methodology reduced expense by \$45k*
- *Draft 4.0*
  - *Utility Revenue, Solid Waste Services increases by \$146k, or 11%, resulting from increases to Solid Waste Rates.*

### *Shared Services Information Technology Cost Center, 135*

- *Draft 2.0*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Contractual network maintenance increased \$30k to include scheduled Gravity support*
  - *Capital Expense Purchases added ~\$28k for computers and equipment*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*
  - *Equipment and Supplies software subscription increased ~\$8.5k to include cloud email archiving*
- *Draft 3.0*
  - *Contractual: expense increased by \$2,400, for Gravity maintenance and monitoring of additional servers (\$200/yr).*
  - *Capital Expense purchase reduced by \$26k to replace 3-4 switches in lieu of all 7*

### *Shared Services Human Resources Cost Center, 14*

- *Draft 2.0:*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*
  - *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

### *Shared Services Financial Services Cost Center, 145*

- *Draft 2.0:*
  - *Salary Vacant positions were originally budgeted at the mid-point of the pay scale.*
  - *Benefits Disability insurance was 3X overstated and is restated; Health insurance was overstated and is restated, vacant position calculation was understated, and changed methodology to budget at the position level; and reflects higher proposed rate increases*
  - *Allocated 10% of Utility Billing Specialist*
  - *Contractual investment advisory services added \$20k*
- *Draft 2.5*
  - *Salary Updated current employee information as of 07/04/23*

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- *Benefits updated TCDRS from 8.28% to 8.61% for Q2-Q4*

*Debt Service Fund Cost Center, 610*

- *Draft 2.0: updated interest revenue based on financial advisor recommendations*
- *Draft 2.5: Updated Debt Service Fund Appraisal Fees (GL 6060) to \$75,300 based on WCAD Estimate*
- *Draft 3.0: Property Tax Revenue increased under advice of District Financial Advisor*

*Capital Recovery Fund Cost Center, 620*

- *Draft 3.0: Contractual increased expense by \$599k to fund debt for original purchase of WCRRWL and BCRRWS*

## Appendix B: Definitions

**Accounting Standards Executive Committee**—An AICPA committee that is authorized to issue *practice bulletins*. A *practice bulletin* specifically targeted to state and local governments and cleared by the GASB would enjoy Level 2 status on the hierarchy of authoritative sources of GAAP established by SAS No. 69.

**Ad Valorem Tax**—A tax based on the value of the property being taxed.

**Advance Refunding**—A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date. An advance refunding occurs before the maturity or call date of the old debt, and the proceeds of the new debt are invested until the maturity or call date of the old debt. Most advance refundings result in defeasance of debt.

**Arbitrage**—The simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

**Assessed Valuation (AV)**—The value placed upon real estate or other property by a government as a basis for levying taxes.

**Basis of Accounting**—The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. The effects of transactions or events can be recognized on an accrual basis (when the transactions or events take place), or on a cash basis (when cash is received or paid). Basis of accounting is an essential part of measurement focus because of a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Board**—The governing Board of elected or appointed commissioners/directors/supervisors that are responsible for managing the district's affairs.

**Board Resolution**—An official order by the District's Board that authorizes a Board action.

**Bond**—A government-issued interest-bearing certificate of debt obligating the issuer to make specified principal and interest payments to the debt holders.

**Bond Resolution**—An official order by the district's board authorizing a bond issue that includes the bond's conditions, provisions, and covenants (restrictions).

**Budgetary Basis of Accounting**—The method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Budgetary Reporting**—The requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the General Fund and individual major special revenue funds with legally adopted annual budgets. Budgetary reporting also is required within the comprehensive annual

financial report to demonstrate compliance at the legal level of control for all governmental funds with legally adopted annual budgets.

**Calendar Year**—January to December.

**Capital Assets**—Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**Capital Outlay**—The expenditures consumed in the process of purchasing or acquiring assets, some of which may not be capitalized.

**Capital Projects Fund**—Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

**Conservation and Reclamation Districts**—Any district (regardless of district type) whose existence is authorized under Article 16, Section 59 of the Texas Constitution.

**Debt Service**—Legal payments of principal and interest due on public bonded indebtedness usually paid in installments collected from ad valorem taxes and other revenue sources.

**Debt Service Fund**—Governmental fund type used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Defeasance**—The netting of outstanding liabilities and related assets on the statement of position. Defeased debt is no longer reported as a liability on the face of the statement of position; only the new debt, if any, is reported as a liability. Most refundings result in the defeasance of the refunded debt. Defeasance also is sometimes encountered with annuity contracts purchased in connection with lottery prizes and settlements of claims and judgments.

**Designated Fund Balance**—Management's intended use of available (unreserved) expendable financial resources. These designations reflect a district's self-imposed limitation on the use of an otherwise available expendable financial resource in its governmental funds.

**Director**—An individual known as a director appointed or elected to the district's Board.

**Direct Expenses**—Expenses of a service, program, or department that are clearly identifiable to a particular function.

**District Type**—A district's type depends on which statute governs its actions. Most districts have a primary, controlling chapter that designates its general law type. Municipal Utility District (TWC Chapter 54, MUD)

**Encumbrances**—Commitments related to unperformed (executory) contracts for goods or services.

**Enterprise Fund**—Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

**Expenditure**—Decreases in net financial resources under the current financial resources measurement focus not properly classified as *other financing uses*.

**Extraterritorial Jurisdiction (ETJ)**—The perimeter surrounding the boundaries of all incorporated cities, towns, and villages; the population level of the city determines the width of its ETJ.

**Fiduciary Funds**—Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Final Amended Budget**—The original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

**Financial Audits**—Audits designed to provide independent assurance of the fair presentation of financial information.

**Financial Resources**—Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

**Fiscal Year**—Any established twelve month financial reporting period defined under Rule 293.97(a).

**Function**—A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (public safety).

**Fund**—A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**—The difference between assets and liabilities reported in a governmental fund.

**Fund Classifications**—One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

**Fund Financial Statements**—Basic financial statements presented on the basis of funds. Term used in contrast with *government-wide financial statements*.

**Fund Type**—One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, and the Permanent Funds. Proprietary fund types include Enterprise Funds and Internal Service funds. Fiduciary fund types include Pension (and Other Employee Benefit) Trust Fund, Investment Trust Fund, Private-purpose Trust Fund, and Agency funds.

**GAAP**—Generally Accepted Accounting Practices.

**GAAP Hierarchy**—An authoritative list of the sources of GAAP. The GAAP hierarchy for state and local governments is set forth in SAS No. 69, *the Meaning of “Present Fairly in Conformity with Generally Accepted Accounting Principles” in the Independent Auditor’s Report*.

**GASB**—Governmental Accounting Standards Board.

**General Law District**—A district created either by the local county commissioners’ court or a state agency.

**General Fund**—The General Fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**General Revenues**—All revenues that are *not* required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, income tax. All other nontax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

**Generally Accepted Accounting Principles (GAAP)**—The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Governmental External Investment Pool**—An arrangement that commingles (pools) the monies of more than one legally separate entity and invests, on the participants’ behalf, in an investment portfolio (one or more of the participants not being part of the sponsor’s reporting entity). An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

**Government Finance Officers Association (GFOA)**—An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

**Governmental Accounting Standards Board (GASB)**—The ultimate authoritative accounting and financial reporting standard setting body for state and local governments. The GASB was established in June 1984 to replace the NCGA.

**Governmental Activities**—A government’s basic programs or services that are usually financed by property taxes, fees, and grants. These activities are usually reported in governmental funds and internal service funds.

**Governmental Funds**—Funds generally used to account for tax supported activities. There are five different types of governmental funds: the General Fund, the Special Revenue Fund, the Debt Service Fund, the Capital Projects Fund, and the Permanent Funds.

**Government-Wide Financial Statements**—Financial statements that incorporate all of a government’s governmental and business type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of activities. Both basic government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

**Impact Fee**—A charge or assessment imposed by a district against new development to generate revenue for funding or recouping the costs of capital improvements or facility expansions needed by the new development.

**Improvement**—An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

**Independent Auditor**—Auditors who are independent, *both in fact and appearance*, of the entities they audit. Both GAAS and GAGAS set specific criteria that must be met for an auditor to be considered to be independent.

**Indirect Expenses**—Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category.

**Infrastructure Assets**—Long lived capital assets that are normally stationary in nature and which can normally be maintained for a significantly greater number of years than most capital assets.

**Intangible Assets**—Long-lived assets that are useful in operations, not held for sale, and without physical qualities.

**Major Fund**—A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The General Fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government’s officials believe that fund is particularly important to financial statement users.

**Modified Accrual Basis of Accounting**—Basis of accounting according to which: (a) revenues are recognized in the accounting period in which they become available and measurable, and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on long-term debt and certain similar accrued obligations, which should be recognized when due.

**Original Budget**—The first complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative

and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law.

**Potable Water**—Water that is used for or intended to be used for human consumption or household use.

**Program Revenues**—Revenues from the program itself or from parties other than a district’s taxpayers or customers that reduce the net cost of the function financed from the district’s general revenues.

**Proprietary Funds**—Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Refunding**—The issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding).

**Reserved Fund Balance**—The portion of a governmental fund’s net assets that is set aside for future purposes and therefore cannot be appropriated for general uses.

**Special Law District**—A district that has been either created by or altered by an act of the Legislature. Each special law district must refer to its enabling legislation as amended to determine its unique powers and duties.

**TWC**—Texas Water Code.

**Tap Fees**—Fees charged to join or to extend an existing utility system. Also referred to as *system development fees* or *connection fees*.

**Tax Levy**—The gross amount of money a district can produce by applying a tax rate to its total assessed valuation.

**Tax Rate**—A rate set each year by the district’s Board. It is usually expressed in dollars and cents per hundred dollars of valuation. The tax rate is multiplied by the tax base to determine the district’s total tax levy.

## Fund Financial Statements

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General Fund

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	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>Revenue</b>	4101	Property Tax Income	7,186,589	7,776,008	9,114,602	9,092,102	-	9,092,102	(22,500)	-0.2%
	4102	Delinquent Property Tax Income	23,771	13,164	20,000	20,000	-	20,000	-	0.0%
	<b>Property Tax Revenue Total</b>		<b>7,210,360</b>	<b>7,789,171</b>	<b>9,134,602</b>	<b>9,112,102</b>	<b>-</b>	<b>9,112,102</b>	<b>(22,500)</b>	<b>-0.2%</b>
	4201	Water Service	3,285,893	3,482,328	3,000,000	4,946,993	-	4,946,993	1,946,993	64.9%
	4203	WW Service	1,816,910	1,910,109	1,780,000	2,290,081	-	2,290,081	510,081	28.7%
	4211	Water Connection	220	220	500	500	-	500	-	0.0%
	4213	WW Connections	60	60	-	-	-	-	-	-
	4220	New Connection Fees	30	30	-	-	-	-	-	-
	4230	Solid Waste Services	1,395,584	1,397,438	1,386,000	1,531,589	-	1,531,589	145,589	10.5%
	4240	Raw Water Sales	99,265	103,397	105,000	107,533	-	107,533	2,533	2.4%
	4245	Wholesale Water	128,482	143,605	110,000	135,000	-	135,000	25,000	22.7%
	4301	Regulatory Compliance Fee	122,968	122,777	155,000	162,600	-	162,600	7,600	4.9%
	<b>Utility Revenue Total</b>		<b>6,849,412</b>	<b>7,159,963</b>	<b>6,536,500</b>	<b>9,174,295</b>	<b>-</b>	<b>9,174,295</b>	<b>2,637,795</b>	<b>40.4%</b>
	4502	Promotional Materials	1,035	2,058	2,000	7,000	-	7,000	5,000	250.0%
	4504	Community Events Revenue	11,438	8,470	20,100	17,800	-	17,800	(2,300)	-11.4%
	4501	Rental Income - Recreation	249,650	326,911	255,443	230,012	-	230,012	(25,431)	-10.0%
	4505	Program Revenue Contract	166,324	291,709	184,330	231,350	17,000	248,350	64,020	34.7%
	4510	Programming Events Income	106,328	100,156	75,450	69,350	(400)	68,950	(6,500)	-8.6%
	4515	Camp Income	242,582	303,724	280,200	322,500	21,900	344,400	64,200	22.9%
	4518	Memberships - Short Term	46,715	66,585	39,399	45,000	10,000	55,000	15,601	39.6%
	4519	New Memberships	23,479	28,120	20,820	25,000	-	25,000	4,180	20.1%
	4520	Memberships	413,186	523,798	403,670	549,987	30,013	580,000	176,330	43.7%
	4521	Season Passes	78,080	88,872	64,500	83,500	-	83,500	19,000	29.5%
	4522	Day Passes	79,621	106,112	63,822	85,000	-	85,000	21,178	33.2%
	4523	Fitness Revenue	246,875	394,911	317,790	402,320	57,100	459,420	141,630	44.6%
	4524	Senior Programs	245	375	-	500	-	500	500	-
	4525	Child Programs / Child Play	2,782	3,609	-	4,000	-	4,000	4,000	-
	<b>Recreational Program Revenue Total</b>		<b>1,668,339</b>	<b>2,245,409</b>	<b>1,727,524</b>	<b>2,073,319</b>	<b>135,613</b>	<b>2,208,932</b>	<b>481,408</b>	<b>27.9%</b>
	4110	Plan Review Income	675	2,400	-	-	-	-	-	-
	4112	Inspection Fees	21,000	21,675	15,000	22,000	-	22,000	7,000	46.7%
	4130	Builders Fees	986	1,015	-	9,410	-	9,410	9,410	-
	4401	Service Charges	32,340	39,905	30,000	32,580	-	32,580	2,580	8.6%
	4402	Donations	2,550	562	-	-	-	-	-	-
	4403	Late Charges	45,749	51,786	40,000	48,000	-	48,000	8,000	20.0%
	4405	Interest Income	80,144	(607,745)	85,000	280,000	-	280,000	195,000	229.4%
	4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-
	4410	Rental Income - Leases	-	-	-	111,852	-	111,852	111,852	-
	4500	Other Income	31,336	144,977	197,000	21,380	-	21,380	(175,620)	-89.1%
	<b>Investment &amp; Other Revenue Total</b>		<b>214,780</b>	<b>(345,425)</b>	<b>367,000</b>	<b>525,222</b>	<b>-</b>	<b>525,222</b>	<b>158,222</b>	<b>43.1%</b>
<b>Revenue Total</b>			<b>15,942,890</b>	<b>16,849,119</b>	<b>17,765,626</b>	<b>20,884,939</b>	<b>135,613</b>	<b>21,020,552</b>	<b>3,254,926</b>	<b>18.3%</b>
<b>Expenses</b>										
	5010	Salary	4,048,350	4,549,693	5,248,569	5,949,064	5,500	5,954,564	705,995	13.5%

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GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
5012	Overtime	85,357	71,208	103,400	81,177	-	81,177	(22,223)	-21.5%
5014	Cell Phone Allowance	-	11,275	12,630	14,100	-	14,100	1,470	11.6%
6405	Longevity Awards	11,015	20,450	22,800	24,735	-	24,735	1,935	8.5%
<b>Salaries Total</b>		<b>4,144,722</b>	<b>4,652,626</b>	<b>5,387,399</b>	<b>6,069,076</b>	<b>5,500</b>	<b>6,074,576</b>	<b>687,177</b>	<b>12.8%</b>
5013	Director Fees	-	-	-	36,000	-	36,000	36,000	
<b>Director Fees Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>-</b>	<b>36,000</b>	<b>36,000</b>	
5020	FICA / Medicare	310,799	347,182	412,136	467,038	-	467,038	54,902	13.3%
5030	Health	411,146	420,182	553,428	756,204	-	756,204	202,776	36.6%
5031	Vision Insurance	4,875	6,041	6,558	9,866	-	9,866	3,308	50.4%
5032	Dental	24,564	26,837	31,723	41,688	-	41,688	9,965	31.4%
5034	Life	5,606	6,125	7,081	9,102	-	9,102	2,021	28.5%
5035	Disability Insurance	20,146	21,107	24,857	30,743	-	30,743	5,886	23.7%
5040	Workers Compensation	47,679	61,055	98,026	63,376	-	63,376	(34,650)	-35.3%
5050	Unemployment Insurance	35,846	19,261	55,986	6,105	-	6,105	(49,881)	-89.1%
5065	Education Reimbursement	-	-	5,000	-	-	-	(5,000)	-100.0%
5070	Retirement	240,179	330,940	376,144	451,039	-	451,039	74,895	19.9%
<b>Benefits Total</b>		<b>1,100,840</b>	<b>1,238,731</b>	<b>1,570,939</b>	<b>1,835,162</b>	<b>-</b>	<b>1,835,162</b>	<b>264,223</b>	<b>16.8%</b>
5201	Airfare	354	1,109	2,300	3,550	-	3,550	1,250	54.3%
5202	Lodging	789	5,815	13,455	12,000	-	12,000	(1,455)	-10.8%
5204	Cab Fare / local transportation	284	890	500	1,150	-	1,150	650	130.0%
5205	Parking	52	211	340	626	-	626	286	84.1%
5206	Travel Meals	685	1,174	4,060	4,080	-	4,080	20	0.5%
5207	Mileage	7,554	4,051	12,550	9,770	-	9,770	(2,780)	-22.2%
<b>Travel Total</b>		<b>9,718</b>	<b>13,250</b>	<b>33,205</b>	<b>31,176</b>	<b>-</b>	<b>31,176</b>	<b>(2,029)</b>	<b>-6.1%</b>
6010	Contractual-Legal	169,912	199,649	245,000	291,000	-	291,000	46,000	18.8%
6025	Contractual/Auditing	41,000	35,493	139,000	154,000	-	154,000	15,000	10.8%
6026	Investment Advisory Services	-	-	-	20,000	-	20,000	20,000	
6032	Contractual / 80-20 Programs	113,756	206,657	140,787	169,400	-	169,400	28,613	20.3%
6040	Contractual/Network maint/dev.	97,764	108,235	141,550	241,104	32,400	273,504	131,954	93.2%
6045	Contractual/Website	2,100	2,100	2,100	2,500	-	2,500	400	19.0%
6055	Security	140,282	118,854	132,100	143,540	-	143,540	11,440	8.7%
6065	Depository Contract	125,733	142,013	146,000	152,000	-	152,000	6,000	4.1%
6070	Maintenance Contracts	635,852	693,226	770,160	845,408	-	845,408	75,248	9.8%
6078	Plumbing Inspections	9,800	11,465	7,000	10,000	-	10,000	3,000	42.9%
6079	Engineering Fees	147,775	185,699	190,000	175,000	-	175,000	(15,000)	-7.9%
6080	Contractual/Contract Labor	392,397	433,808	407,970	463,336	(5,000)	458,336	50,366	12.3%
6153	WCRRWL Raw Water Line	671,306	885,436	918,171	885,044	-	885,044	(33,127)	-3.6%
6210	Rent Expense	16,842	2,773	5,100	3,932	-	3,932	(1,168)	-22.9%
6250	Solid Waste Service	1,146,332	1,179,427	1,253,477	1,261,401	(6,000)	1,255,401	1,924	0.2%
6305	Bill Production Expense	20,756	19,775	19,900	18,400	-	18,400	(1,500)	-7.5%
6310	Fees/Dues/Subsription Expense	68,893	79,990	100,600	90,730	84	90,814	(9,786)	-9.7%
6311	TCEQ Regulatory Fees	14,604	14,389	15,250	16,000	-	16,000	750	4.9%
6312	BCRWWS Wastewater System	1,054,065	833,709	966,381	966,478	-	966,478	97	0.0%

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General Fund		Cost Ctr Manager								
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	
6314	Professional Development	10,860	12,720	75,785	86,915	(20,500)	66,415	(9,370)	-12.4%	
6313	Certification Pay	-	-	-	11,960	5,500	17,460	17,460		
6315	Lab Fees	11,904	19,907	15,000	24,000	-	24,000	9,000	60.0%	
6416	Liability Insurance	102,693	136,730	150,000	177,512	-	177,512	27,512	18.3%	
<b>Contractual Total</b>		<b>4,994,625</b>	<b>5,322,054</b>	<b>5,841,331</b>	<b>6,209,661</b>	<b>6,484</b>	<b>6,216,145</b>	<b>374,814</b>	<b>6.4%</b>	
6105	Equipment	43,338	52,962	50,025	113,090	-	113,090	63,065	126.1%	
6115	Materials & Supplies	225,350	274,597	304,165	341,904	500	342,404	38,239	12.6%	
6120	Chemicals	171,538	165,486	164,800	277,780	-	277,780	112,980	68.6%	
6121	Lab Supplies	7,374	11,776	7,500	15,000	-	15,000	7,500	100.0%	
6122	Uniforms	8,202	9,097	16,240	19,045	-	19,045	2,805	17.3%	
6124	Fuel / Oil	36,797	59,450	89,750	92,443	-	92,443	2,693	3.0%	
6130	Furniture	10,968	11,420	22,275	24,920	-	24,920	2,645	11.9%	
6145	Software Subscription	39,711	49,595	65,995	60,800	8,640	69,440	3,445	5.2%	
6150	Business Meals	5,224	4,932	9,560	9,568	-	9,568	8	0.1%	
6154	Water Meters	13,821	15,626	20,000	36,000	-	36,000	16,000	80.0%	
6156	Pipes and Components	5,812	20,020	41,956	50,702	-	50,702	8,746	20.8%	
6160	Training Materials	1,480	291	-	5,903	-	5,903	5,903		
6180	T-Shirts/Pins/Etc.	33,341	53,770	52,750	80,115	300	80,415	27,665	52.4%	
6327	Program Meals	5,122	9,018	20,925	26,509	(150)	26,359	5,434	26.0%	
<b>Equipment &amp; Supplies Total</b>		<b>608,078</b>	<b>738,040</b>	<b>865,941</b>	<b>1,153,779</b>	<b>9,290</b>	<b>1,163,069</b>	<b>297,128</b>	<b>34.3%</b>	
6213	Vehicle Repairs & Maintenance	33,168	34,120	29,360	52,048	-	52,048	22,688	77.3%	
6215	Facility Rent Expense	5,307	5,928	5,000	5,784	-	5,784	784	15.7%	
6216	Equipment Rent Expense	35,592	48,565	47,005	53,640	-	53,640	6,635	14.1%	
6320	Repairs & Maintenance	497,376	213,869	411,450	841,236	(340,500)	500,736	89,286	21.7%	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>571,443</b>	<b>302,482</b>	<b>492,815</b>	<b>952,708</b>	<b>(340,500)</b>	<b>612,208</b>	<b>119,393</b>	<b>24.2%</b>	
6300	Phone/Cable/Cell/Connectivity	75,849	67,823	69,650	71,333	-	71,333	1,683	2.4%	
6400	Utilities Expense	454,547	510,002	486,540	525,463	-	525,463	38,923	8.0%	
6430	Streetlights	131,149	134,154	137,550	148,554	-	148,554	11,004	8.0%	
<b>Utilities Total</b>		<b>661,546</b>	<b>711,979</b>	<b>693,740</b>	<b>745,350</b>	<b>-</b>	<b>745,350</b>	<b>51,610</b>	<b>7.4%</b>	
6455	Principal - 2016 CC Revenue	440,000	450,000	465,000	475,000	-	475,000	10,000	2.2%	
6456	Interest - 2016 CC Revenue	130,317	118,744	106,910	94,680	-	94,680	(12,230)	-11.4%	
<b>Debt Service Total</b>		<b>570,317</b>	<b>568,744</b>	<b>571,910</b>	<b>569,680</b>	<b>-</b>	<b>569,680</b>	<b>(2,230)</b>	<b>-0.4%</b>	
6220	Postage/Mailing/Shipping	34,125	29,911	48,250	39,856	-	39,856	(8,394)	-17.4%	
6322	Printing Expense	20,988	27,788	25,140	29,610	-	29,610	4,470	17.8%	
6324	Advertising	2,665	1,725	2,500	7,314	1,700	9,014	6,514	260.6%	
6325	Recruiting Expense	1,733	5,518	15,900	25,145	-	25,145	9,245	58.1%	
6410	Loss on Investments	-	-	-	-	-	-	-		
6425	Bad Debt Expense	1,983	1,865	1,000	4,000	-	4,000	3,000	300.0%	
7000	Board Contingency	-	-	532,969	630,617	96,569	727,186	194,217	36.4%	
<b>All Other Total</b>		<b>61,494</b>	<b>66,808</b>	<b>625,759</b>	<b>736,542</b>	<b>98,269</b>	<b>834,811</b>	<b>209,052</b>	<b>33.4%</b>	
<b>Subtotal Expenses</b>		<b>12,722,780</b>	<b>13,614,715</b>	<b>16,083,039</b>	<b>18,339,135</b>	<b>(220,957)</b>	<b>18,118,178</b>	<b>2,035,139</b>	<b>12.7%</b>	

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GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
Operating and Reserve Funding:									
5902	Capital Outlay	1,516,475	227,656	3,056,700	-	-	-	(3,056,700)	-100.0%
5901	Projects - Capital Improvement	669,364	782,141	1,557,623	3,405,546	-	3,405,546	1,847,923	118.6%
6085	Projects - Engineering & Professiona	-	-	-	1,015,355	-	1,015,355	1,015,355	
6321	Projects - Repairs & Maintenance	-	-	-	1,010,000	-	1,010,000	1,010,000	
5903	Capital Expense Purchase	-	-	-	1,390,000	-	1,390,000	1,390,000	
<b>Capital &amp; Projects Total</b>		<b>2,185,839</b>	<b>1,009,796</b>	<b>4,614,323</b>	<b>6,820,901</b>	<b>-</b>	<b>6,820,901</b>	<b>2,206,578</b>	
<b>Total Expenses</b>		<b>14,908,619</b>	<b>14,624,512</b>	<b>20,697,362</b>	<b>25,160,036</b>	<b>(220,957)</b>	<b>24,939,079</b>	<b>4,241,717</b>	<b>20.5%</b>
<b>Net Revenue / (Expenses)</b>		<b>1,034,271</b>	<b>2,224,607</b>	<b>(2,931,736)</b>	<b>(4,275,096)</b>	<b>356,570</b>	<b>(3,918,527)</b>	<b>(986,791)</b>	<b>33.7%</b>
Transfer from GASB Reserves (By Project)		n/a	n/a	3,056,700	4,095,373	-	4,095,373	-	
Transfer To Reserves					(135,000)	-	(135,000)		
<b>Net Budget Surplus (Deficit)</b>							<b>41,846</b>		

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**Capital Recovery Fund**

	GL Code	GL Title	GL Combo	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Revenue</b>	4101	Property Tax Income	620-4101-620	-	-	-	-	-	-	-	-	
	4102	Delinquent Property Tax Income	620-4102-620	-	-	-	-	-	-	-	-	
	4103	Defined Area Tax	620-4103-620	-	-	-	-	-	-	-	-	
	4104	Defined Area Delinquent Taxes	620-4104-620	-	-	-	-	-	-	-	-	
	4120	Bond Revenue	620-4120-620	-	-	-	-	-	-	-	-	
	4121	Bond Premium Revenue	620-4121-620	-	-	-	-	-	-	-	-	
	<b>Property Tax Revenue Total</b>			-	-	-	-	-	-	-	-	
	4201	Water Service	610-4201-620	-	-	-	-	-	-	-	-	
	4203	WW Service	620-4203-620	-	-	-	-	-	-	-	-	
	4211	Water Connection	620-4211-620	-	-	-	-	-	-	-	-	
	4213	WW Connections	620-4213-620	-	-	-	-	-	-	-	-	
	4202	CRF - Water	620-4202-620	2,095	2,095	2,000	18,855	-	18,855	16,855	842.8%	Assumes 9 LUE's
	4204	CRF - WW	620-4204-620	1,804	1,804	1,000	16,236	-	16,236	15,236	1523.6%	Assumes 9 LUE's
	4220	New Connection Fees	620-4220-620	-	-	-	-	-	-	-	-	
	4230	Solid Waste Services	620-4230-620	-	-	-	-	-	-	-	-	
	4240	Raw Water Sales	620-4240-620	-	-	-	-	-	-	-	-	
	4245	Wholesale Water	620-4245-620	-	-	-	-	-	-	-	-	
	4301	Regulatory Compliance Fee	620-4301-620	-	-	-	-	-	-	-	-	
	<b>Utility Revenue Total</b>			<b>3,899</b>	<b>3,899</b>	<b>3,000</b>	<b>35,091</b>	-	<b>35,091</b>	<b>32,091</b>	<b>1069.7%</b>	
	4405	Interest Income	620-4405-620	3,719	21,324	-	4,000	-	4,000	4,000	-	Comparable to FY2021 as the zebra mussel funding has been used.
	4406	Gain/Loss on Investments	620-4406-620	-	-	-	-	-	-	-	-	
	4500	Other Income	620-4500-620	-	-	-	-	-	-	-	-	
	<b>Investment &amp; Other Revenue Total</b>			<b>3,719</b>	<b>21,324</b>	-	<b>4,000</b>	-	<b>4,000</b>	<b>4,000</b>	-	
<b>Revenue Total</b>				<b>7,618</b>	<b>25,223</b>	<b>3,000</b>	<b>39,091</b>	-	<b>39,091</b>	<b>36,091</b>	<b>1203.0%</b>	
<b>Expenses</b>												
	6153	WCRRWL Raw Water Line	620-6153-620	-	-	-	227,272	-	227,272	227,272	-	Debt Service funded by capital recover fees
	6312	BCRWWS Wastewater System	620-6312-620	-	-	-	371,650	-	371,650	371,650	-	Debt Service funded by capital recover fees
	<b>Contractual Total</b>			-	-	-	<b>598,922</b>	-	<b>598,922</b>	<b>598,922</b>	-	
<b>Operating and Reserve Funding:</b>												
	5902	Capital Outlay	620-5902-620	924,801	545,614	-	-	-	-	-	-	Zebra Mussel Project (Bond Funding) completed in FY2023.
	5901	Projects - Capital Improvement	620-5901-620	-	365,393	-	-	-	-	-	-	
	6085	Projects - Engineering & Professiona	620-6085-620	-	-	-	-	-	-	-	-	
	6321	Projects - Repairs & Maintenance	620-6321-620	-	-	-	-	-	-	-	-	
	5903	Capital Expense Purchase	620-5903-620	-	-	-	-	-	-	-	-	
	<b>Capital &amp; Projects Total</b>			<b>924,801</b>	<b>911,007</b>	-	-	-	-	-	-	
<b>Total Expenses</b>				<b>925,071</b>	<b>911,007</b>	-	<b>598,922</b>	-	<b>598,922</b>	<b>598,922</b>	-	
<b>Net Change in Fund Balance</b>				<b>(917,453)</b>	<b>(885,784)</b>	<b>3,000</b>	<b>(559,831)</b>	-	<b>(559,831)</b>	<b>(562,831)</b>	<b>-18761.0%</b>	

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**Debt Service Fund**

	GL Code	GL Title	GL Combo	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Revenue</b>	4101	Property Tax Income	610-4101-610	3,144,134	2,990,206	2,965,803	3,035,100		3,035,100	69,297	2.3%	
	4102	Delinquent Property Tax Income	610-4102-610	11,899	6,061	3,000	3,000		3,000	-	0.0%	
	4103	Defined Area Tax	610-4103-610	855,944	825,673	770,823	822,459		822,459	51,636	6.7%	
	4104	Defined Area Delinquent Taxes	610-4104-610	835	4,468	500	500		500	-	0.0%	
	4120	Bond Revenue	610-4120-610	1,850,000	-	-	-		-	-	-	
	4121	Bond Premium Revenue	610-4121-610	62,484	-	-	-		-	-	-	
	<b>Property Tax Revenue Total</b>			<b>5,925,296</b>	<b>3,826,409</b>	<b>3,740,126</b>	<b>3,861,059</b>	<b>-</b>	<b>3,861,059</b>	<b>120,933</b>	<b>3.2%</b>	
	4405	Interest Income	610-4405-610	6,937	28,902	60,000	50,000		50,000	(10,000)	-16.7%	
	4406	Gain/Loss on Investments	610-4406-610	-	-	-	-		-	-	-	
	4500	Other Income	610-4500-610	-	-	-	-		-	-	-	
	<b>Investment &amp; Other Revenue Total</b>			<b>6,937</b>	<b>28,902</b>	<b>60,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>(10,000)</b>	<b>-16.7%</b>	
	<b>Revenue Total</b>			<b>5,932,233</b>	<b>3,855,312</b>	<b>3,800,126</b>	<b>3,911,059</b>	<b>-</b>	<b>3,911,059</b>	<b>110,933</b>	<b>2.9%</b>	
<b>Expenses</b>												
	6010	Contractual-Legal	610-6010-610	-	-	-	-		-	-	-	
	6025	Contractual/Auditing	610-6025-610	-	-	-	-		-	-	-	
	6026	Investment Advisory Services	610-6026-610	-	-	-	-		-	-	-	
	6065	Depository Contract	610-6065-610	0	-	60	60		-	(60)	-100.0%	
	6060	Appraisal Fees	610-6060-610	64,653	63,945	75,000	75,300		75,300	300	0.4%	
	6461	Fiscal Agent Fees	610-6461-610	13,325	8,025	20,000	15,000		15,000	(5,000)	-25.0%	
	<b>Contractual Total</b>			<b>77,978</b>	<b>71,970</b>	<b>95,060</b>	<b>90,300</b>	<b>-</b>	<b>90,300</b>	<b>(4,760)</b>	<b>-5.0%</b>	
	6440	Principal - 2019 Refunding	610-6440-610	1,535,000	1,585,000	1,385,000	-		-	(1,385,000)	-100.0%	This is 0 for FYE 2024. There is no 6/1/24 principal payment.
	6441	Interest - 2019 Refunding	610-6441-610	217,150	171,100	123,550	82,000		82,000	(41,550)	-33.6%	
	6442	Principal - Series 2020 Refunding	610-6442-610	150,000	835,000	870,000	1,770,000		1,770,000	900,000	103.4%	
	6443	Interest - Series 2020 Refunding	610-6443-610	269,903	257,400	232,350	206,250		206,250	(26,100)	-11.2%	
	6444	Principal - Series 2020 Refunding DA	610-6444-610	15,000	105,000	110,000	115,000		115,000	5,000	4.5%	
	6445	Interest - Series 2020 Refunding DA	610-6445-610	43,766	42,019	38,870	35,569		35,569	(3,301)	-8.5%	
	6446	Principal - Seires 2020	610-6446-610	195,000	195,000	440,000	340,000		340,000	(100,000)	-22.7%	
	6447	Interest - Series 2020	610-6447-610	22,813	23,013	21,062	16,663		16,663	(4,400)	-20.9%	
	6451	Principal - 2015 Series DA	610-6451-610	110,000	115,000	120,000	125,000		125,000	5,000	4.2%	
	6452	Interest - 2015 Series DA	610-6452-610	102,456	99,156	95,706	92,106		92,106	(3,600)	-3.8%	
	6453	Principal - 2015 Refunding DA	610-6453-610	210,000	220,000	225,000	230,000		230,000	5,000	2.2%	
	6454	Interest - 2015 Refunding DA	610-6454-610	103,800	97,500	90,900	84,150		84,150	(6,750)	-7.4%	
	6489	Principal - Series 2021 Refunding DA	610-6489-610	-	10,000	125,000	130,000		130,000	5,000	4.0%	
	6497	Interest - Series 2020A Refunding	610-6497-610	109,253	163,200	163,200	163,200		163,200	-	0.0%	
	6496	Principal - Series 2020A Refunding	610-6496-610	-	-	-	615,000		615,000	615,000		First principal payment on this series is 6/1/24.
	6498	Interest - Series 2021 Refunding DA	610-6498-610	-	50,263	45,050	41,300		41,300	(3,750)	-8.3%	
	6462	Principal-2011 Series DA	610-6462-610	85,000	-	-	-		-	-	-	This series is no longer outstanding.
	6463	Principal - 2013 Series DA	610-6463-610	935,000	110,000	-	-		-	-	-	This series is no longer outstanding.
	6472	Interest - 2011 Series DA	610-6472-610	3,400	-	-	-		-	-	-	This series is no longer outstanding.
	6478	Interest - 2013 Series DA	610-6478-610	88,343	3,575	-	-		-	-	-	This series is no longer outstanding.
	6484	Principal-2012 Refunding	610-6484-610	660,000	-	-	-		-	-	-	This series is no longer outstanding.
	6487	Interest-2012 Refunding	610-6487-610	19,800	-	-	-		-	-	-	This series is no longer outstanding.
	6490	Bond Costs	610-6490-610	33,837	-	-	-		-	-	-	
	6491	Bond Discount Costs	610-6491-610	22,520	-	-	-		-	-	-	
	6492	Bond Issue Cost Advisory Fees	610-6492-610	20,175	-	-	-		-	-	-	
	6493	Bond Issue Cost Counsel Fees	610-6493-610	25,950	-	-	-		-	-	-	
	6494	Bond Issue Cost Misc	610-6494-610	500	-	-	-		-	-	-	
	6495	Pymt to Escrow Agent	610-6495-610	1,874,403	-	-	-		-	-	-	
	<b>Debt Service Total</b>			<b>6,853,068</b>	<b>4,082,225</b>	<b>4,085,688</b>	<b>4,046,238</b>	<b>-</b>	<b>4,046,238</b>	<b>(39,450)</b>	<b>-1.0%</b>	
	<b>Total Expenses</b>			<b>6,931,046</b>	<b>4,154,195</b>	<b>4,180,748</b>	<b>4,136,538</b>	<b>-</b>	<b>4,136,538</b>	<b>(44,210)</b>	<b>-1.1%</b>	
	<b>Net Change in Fund Balance</b>			<b>(998,814)</b>	<b>(298,884)</b>	<b>(380,622)</b>	<b>(225,479)</b>	<b>-</b>	<b>(225,479)</b>	<b>155,143</b>	<b>-40.8%</b>	

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Department: **Public Works**

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	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>Revenue</b>	4101	Property Tax Income	-	-	-	-	-	-	-	-
	4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-
<b>Property Tax Revenue Total</b>			-	-	-	-	-	-	-	-
	4201	Water Service	3,285,893	3,482,328	3,000,000	4,946,993	-	4,946,993	1,946,993	64.9%
	4203	WW Service	1,816,910	1,910,109	1,780,000	2,290,081	-	2,290,081	510,081	28.7%
	4211	Water Connection	220	220	500	500	-	500	-	0.0%
	4213	WW Connections	60	60	-	-	-	-	-	-
	4220	New Connection Fees	-	30	-	-	-	-	-	-
	4230	Solid Waste Services	-	-	-	-	-	-	-	-
	4240	Raw Water Sales	99,265	103,397	105,000	107,533	-	107,533	2,533	2.4%
	4245	Wholesale Water	128,482	143,605	110,000	135,000	-	135,000	25,000	22.7%
	4301	Regulatory Compliance Fee	122,968	122,777	155,000	162,600	-	162,600	7,600	4.9%
<b>Utility Revenue Total</b>			<b>5,453,798</b>	<b>5,762,525</b>	<b>5,150,500</b>	<b>7,642,707</b>	-	<b>7,642,707</b>	<b>2,492,207</b>	<b>48.4%</b>
	4502	Promotional Materials	-	-	-	-	-	-	-	-
	4504	Community Events Revenue	-	-	-	-	-	-	-	-
	4501	Rental Income - Recreation	-	-	-	-	-	-	-	-
	4505	Program Revenue Contract	-	-	-	-	-	-	-	-
	4510	Programming Events Income	-	-	-	-	-	-	-	-
	4515	Camp Income	-	-	-	-	-	-	-	-
	4518	Memberships - Short Term	-	-	-	-	-	-	-	-
	4519	New Memberships	-	-	-	-	-	-	-	-
	4520	Memberships	-	-	-	-	-	-	-	-
	4521	Season Passes	-	-	-	-	-	-	-	-
	4522	Day Passes	-	-	-	-	-	-	-	-
	4523	Fitness Revenue	-	-	-	-	-	-	-	-
	4524	Senior Programs	-	-	-	-	-	-	-	-
	4525	Child Programs / Child Play	-	-	-	-	-	-	-	-
<b>Recreational Program Revenue Total</b>			-	-	-	-	-	-	-	-
	4110	Plan Review Income	675	2,400	-	-	-	-	-	-
	4112	Inspection Fees	21,000	21,675	15,000	22,000	-	22,000	7,000	46.7%
	4130	Builders Fees	-	-	-	-	-	-	-	-
	4401	Service Charges	-	-	-	-	-	-	-	-
	4402	Donations	-	-	-	-	-	-	-	-
	4403	Late Charges	-	-	-	-	-	-	-	-
	4405	Interest Income	-	-	-	-	-	-	-	-
	4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-
	4410	Rental Income - Leases	-	-	-	-	-	-	-	-
	4500	Other Income	3,609	84,654	-	-	-	-	-	-
<b>Investment &amp; Other Revenue Total</b>			<b>25,284</b>	<b>108,729</b>	<b>15,000</b>	<b>22,000</b>	-	<b>22,000</b>	<b>7,000</b>	<b>46.7%</b>
<b>Revenue Total</b>			<b>5,479,082</b>	<b>5,871,254</b>	<b>5,165,500</b>	<b>7,664,707</b>	-	<b>7,664,707</b>	<b>2,499,207</b>	<b>48.4%</b>
<b>Expenses</b>			-	-	-	-	-	-	-	-

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Department: **Public Works**

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GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
5010	Salary	677,580	715,066	820,932	929,875	-	929,875	108,943	13.3%
5012	Overtime	44,810	26,879	28,150	30,642	-	30,642	2,492	8.9%
5014	Cell Phone Allowance	-	3,637	4,070	5,145	-	5,145	1,075	26.4%
6405	Longevity Awards	-	4,642	5,180	5,614	-	5,614	434	8.4%
<b>Salaries Total</b>		<b>722,390</b>	<b>750,225</b>	<b>858,332</b>	<b>971,276</b>	<b>-</b>	<b>971,276</b>	<b>112,944</b>	<b>13.2%</b>
5013	Director Fees	-	-	-	-	-	-	-	-
<b>Director Fees Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5020	FICA / Medicare	53,690	55,126	65,663	74,303	-	74,303	8,640	13.2%
5030	Health	89,007	86,556	104,270	162,777	-	162,777	58,507	56.1%
5031	Vision Insurance	1,063	1,205	1,209	2,094	-	2,094	885	73.2%
5032	Dental	5,328	5,449	5,879	8,987	-	8,987	3,108	52.9%
5034	Life	1,370	1,484	1,604	2,276	-	2,276	672	41.9%
5035	Disability Insurance	4,929	5,113	5,659	7,449	-	7,449	1,790	31.6%
5040	Workers Compensation	8,266	10,217	15,490	10,083	-	10,083	(5,407)	-34.9%
5050	Unemployment Insurance	5,413	1,159	2,784	971	-	971	(1,813)	-65.1%
5065	Education Reimbursement	-	-	-	-	-	-	-	-
5070	Retirement	47,399	60,852	64,684	78,464	-	78,464	13,780	21.3%
<b>Benefits Total</b>		<b>216,464</b>	<b>227,162</b>	<b>267,242</b>	<b>347,403</b>	<b>-</b>	<b>347,403</b>	<b>80,161</b>	<b>30.0%</b>
5201	Airfare	-	-	-	-	-	-	-	-
5202	Lodging	-	826	1,000	1,400	-	1,400	400	40.0%
5204	Cab Fare / local transportation	-	-	-	-	-	-	-	-
5205	Parking	-	28	80	85	-	85	5	6.3%
5206	Travel Meals	-	326	500	700	-	700	200	40.0%
5207	Mileage	898	181	1,450	1,800	-	1,800	350	24.1%
<b>Travel Total</b>		<b>898</b>	<b>1,362</b>	<b>3,030</b>	<b>3,985</b>	<b>-</b>	<b>3,985</b>	<b>955</b>	<b>31.5%</b>
6010	Contractual-Legal	-	-	-	-	-	-	-	-
6025	Contractual/Auditing	-	-	-	-	-	-	-	-
6026	Investment Advisory Services	-	-	-	-	-	-	-	-
6032	Contractual / 80-20 Programs	-	-	-	-	-	-	-	-
6040	Contractual/Network maint/dev.	6,127	10,598	3,250	21,500	-	21,500	18,250	561.5%
6045	Contractual/Website	-	-	-	-	-	-	-	-
6055	Security	-	-	-	-	-	-	-	-
6065	Depository Contract	-	-	-	-	-	-	-	-
6070	Maintenance Contracts	87,474	52,823	43,800	65,000	-	65,000	21,200	48.4%
6078	Plumbing Inspections	9,800	11,465	7,000	10,000	-	10,000	3,000	42.9%
6079	Engineering Fees	147,775	162,764	160,000	150,000	-	150,000	(10,000)	-6.3%
6080	Contractual/Contract Labor	107,260	112,402	117,000	142,500	(35,000)	107,500	(9,500)	-8.1%
6153	WCRRWL Raw Water Line	671,306	885,436	918,171	885,044	-	885,044	(33,127)	-3.6%
6210	Rent Expense	10,255	-	-	-	-	-	-	-
6250	Solid Waste Service	-	139	-	-	-	-	-	-
6305	Bill Production Expense	15,071	-	11,300	-	-	-	(11,300)	-100.0%
6310	Fees/Dues/Subscription Expense	779	4,319	1,100	4,600	-	4,600	3,500	318.2%

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Department: **Public Works**

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GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
6311	TCEQ Regulatory Fees	14,604	14,389	15,250	16,000	-	16,000	750	4.9%
6312	BCRWWS Wastewater System	1,054,065	833,709	966,381	966,478	-	966,478	97	0.0%
6314	Professional Development	5,257	4,139	4,100	14,400	-	14,400	10,300	251.2%
6313	Certification Pay	-	-	-	3,900	-	3,900	3,900	
6315	Lab Fees	11,904	19,907	15,000	24,000	-	24,000	9,000	60.0%
6416	Liability Insurance	4,361	7,886	-	-	-	-	-	
<b>Contractual Total</b>		<b>2,146,037</b>	<b>2,119,976</b>	<b>2,262,352</b>	<b>2,303,423</b>	<b>(35,000)</b>	<b>2,268,423</b>	<b>6,071</b>	<b>0.3%</b>
6105	Equipment	21,884	16,650	13,500	50,500	-	50,500	37,000	274.1%
6115	Materials & Supplies	11,359	18,245	20,300	25,000	-	25,000	4,700	23.2%
6120	Chemicals	116,954	114,691	91,800	201,860	-	201,860	110,060	119.9%
6121	Lab Supplies	7,374	11,776	7,500	15,000	-	15,000	7,500	100.0%
6122	Uniforms	2,322	2,251	3,950	4,745	-	4,745	795	20.1%
6124	Fuel / Oil	19,237	33,057	42,750	44,033	-	44,033	1,283	3.0%
6130	Furniture	-	1,389	1,500	4,060	-	4,060	2,560	170.7%
6145	Software Subscription	1,785	8,291	-	-	-	-	-	
6150	Business Meals	-	30	600	-	-	-	(600)	-100.0%
6154	Water Meters	13,821	16,157	20,000	36,000	-	36,000	16,000	80.0%
6156	Pipes and Components	3,963	13,848	15,500	34,300	-	34,300	18,800	121.3%
6160	Training Materials	100	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	1,959	2,647	2,000	2,500	-	2,500	500	25.0%
6327	Program Meals	-	160	-	625	-	625	625	
<b>Equipment &amp; Supplies Total</b>		<b>200,757</b>	<b>239,191</b>	<b>219,400</b>	<b>418,623</b>	<b>-</b>	<b>418,623</b>	<b>199,223</b>	<b>90.8%</b>
6213	Vehicle Repairs & Maintenance	21,517	21,716	12,100	27,100	-	27,100	15,000	124.0%
6215	Facility Rent Expense	-	-	-	-	-	-	-	
6216	Equipment Rent Expense	17,547	19,581	7,200	7,250	-	7,250	50	0.7%
6320	Repairs & Maintenance	290,025	71,902	235,750	654,000	(349,000)	305,000	69,250	29.4%
<b>Maintenance, Repair &amp; Facility Total</b>		<b>329,088</b>	<b>113,199</b>	<b>255,050</b>	<b>688,350</b>	<b>(349,000)</b>	<b>339,350</b>	<b>84,300</b>	<b>33.1%</b>
6300	Phone/Cable/Cell/Connectivity	24,789	20,376	17,770	18,303	-	18,303	533	3.0%
6400	Utilities Expense	327,049	370,518	328,400	354,672	-	354,672	26,272	8.0%
6430	Streetlights	-	-	-	-	-	-	-	
<b>Utilities Total</b>		<b>351,837</b>	<b>390,894</b>	<b>346,170</b>	<b>372,975</b>	<b>-</b>	<b>372,975</b>	<b>26,805</b>	<b>7.7%</b>
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6220	Postage/Mailing/Shipping	20,100	1,872	1,300	1,180	-	1,180	(120)	-9.2%
6322	Printing Expense	5,914	3,144	2,000	2,600	-	2,600	600	30.0%
6324	Advertising	77	176	-	-	-	-	-	
6325	Recruiting Expense	935	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	-	
6425	Bad Debt Expense	558	(574)	-	-	-	-	-	
7000	<b>Board Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Brushy Creek MUD  
 FY2024  
 Budget Workbook

Department: **Public Works**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>All Other Total</b>		<b>27,584</b>	<b>4,618</b>	<b>3,300</b>	<b>3,780</b>	<b>-</b>	<b>3,780</b>	<b>480</b>	<b>14.5%</b>
<b>Subtotal Expenses</b>		<b>3,995,056</b>	<b>3,846,625</b>	<b>4,214,876</b>	<b>5,109,814</b>	<b>(384,000)</b>	<b>4,725,814</b>	<b>510,938</b>	<b>12.1%</b>
<u>Operating and Reserve Funding:</u>									
5902	Capital Outlay	960,726	162,247	1,282,400	-	-	-	(1,282,400)	-100.0%
5901	Projects - Capital Improvement	-	104,540	639,123	1,105,500	-	1,105,500	466,377	73.0%
6085	Projects - Engineering & Professiona	-	-	-	862,707	-	862,707	862,707	
6321	Projects - Repairs & Maintenance	-	-	-	772,000	-	772,000	772,000	
5903	Capital Expense Purchase	-	-	-	652,000	-	652,000	652,000	
<b>Capital &amp; Projects Total</b>		<b>960,726</b>	<b>266,787</b>	<b>1,921,523</b>	<b>3,392,207</b>	<b>-</b>	<b>3,392,207</b>	<b>1,470,684</b>	
<b>Total Expenses</b>		<b>4,955,782</b>	<b>4,113,412</b>	<b>6,136,399</b>	<b>8,502,022</b>	<b>(384,000)</b>	<b>8,118,022</b>	<b>1,981,623</b>	<b>32.3%</b>
<b>Net Revenue / (Expenses)</b>		<b>523,300</b>	<b>1,757,842</b>	<b>(970,899)</b>	<b>(837,315)</b>	<b>384,000</b>	<b>(453,315)</b>	<b>517,584</b>	<b>-53.3%</b>

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 525 BCWF

Department: Public Works

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-		-	-	-		
4102	Delinquent Property Tax Income	-	-	-	-		-	-	-		
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-	-		
4201	Water Service	-	-	-	-		-	-	-		
4203	WW Service	-	-	-	-		-	-	-		
4211	Water Connection	-	-	-	-		-	-	-		
4213	WW Connections	-	-	-	-		-	-	-		
4220	New Connection Fees	-	-	-	-		-	-	-		
4230	Solid Waste Services	-	-	-	-		-	-	-		
4240	Raw Water Sales	-	-	-	-		-	-	-		
4245	Wholesale Water	-	-	-	-		-	-	-		
4301	Regulatory Compliance Fee	-	-	-	-		-	-	-		
<b>Utility Revenue Total</b>		-	-	-	-		-	-	-		
4502	Promotional Materials	-	-	-	-		-	-	-		
4504	Community Events Revenue	-	-	-	-		-	-	-		
4501	Rental Income - Recreation	-	-	-	-		-	-	-		
4505	Program Revenue Contract	-	-	-	-		-	-	-		
4510	Programming Events Income	-	-	-	-		-	-	-		
4515	Camp Income	-	-	-	-		-	-	-		
4518	Memberships - Short Term	-	-	-	-		-	-	-		
4519	New Memberships	-	-	-	-		-	-	-		
4520	Memberships	-	-	-	-		-	-	-		
4521	Season Passes	-	-	-	-		-	-	-		
4522	Day Passes	-	-	-	-		-	-	-		
4523	Fitness Revenue	-	-	-	-		-	-	-		
4524	Senior Programs	-	-	-	-		-	-	-		
4525	Child Programs / Child Play	-	-	-	-		-	-	-		
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-	-		
4110	Plan Review Income	-	-	-	-		-	-	-		
4112	Inspection Fees	-	-	-	-		-	-	-		
4130	Builders Fees	-	-	-	-		-	-	-		
4401	Service Charges	-	-	-	-		-	-	-		
4402	Donations	-	-	-	-		-	-	-		
4403	Late Charges	-	-	-	-		-	-	-		
4405	Interest Income	-	-	-	-		-	-	-		
4406	Gain/Loss on Investments	-	-	-	-		-	-	-		
4410	Rental Income - Leases	-	-	-	-		-	-	-		
4500	Other Income	-	-	-	-		-	-	-		
<b>Investment &amp; Other Revenue Total</b>		-	-	-	-		-	-	-		
<b>Revenue Total</b>		-	-	-	-		-	-	-		
<b>Expenses</b>											
5010	Salary	235,830	277,334	333,060	338,868		338,868	5,808	1.7%		
5012	Overtime	7,393	1,701	5,050	1,939		1,939	(3,111)	-61.6%		
5014	Cell Phone Allowance	-	1,291	1,580	1,680		1,680	100	6.3%		
6405	Longevity Awards	-	2,187	2,440	2,645		2,645	205	8.4%		
<b>Salaries Total</b>		<b>243,224</b>	<b>282,511</b>	<b>342,130</b>	<b>345,131</b>		<b>345,131</b>	<b>3,001</b>	<b>0.9%</b>		
5013	Director Fees	-	-	-	-		-	-	-		
<b>Director Fees Total</b>		-	-	-	-		-	-	-		
5020	FICA / Medicare	18,246	21,065	26,173	26,403		26,403	230	0.9%		
5030	Health	28,920	30,510	38,827	51,231		51,231	12,404	31.9%		
5031	Vision Insurance	349	433	462	677		677	215	46.4%		
5032	Dental	1,731	1,991	2,235	2,864		2,864	629	28.2%		
5034	Life	457	535	612	775		775	163	26.6%		
5035	Disability Insurance	1,663	1,902	2,213	2,482		2,482	269	12.2%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 525 BCWF

Department: Public Works

					Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
5040	Workers Compensation	3,023	3,899	5,808	3,583		3,583	(2,225)	-38.3%		
5050	Unemployment Insurance	1,752	311	660	345		345	(315)	-47.7%		
5065	Education Reimbursement	-	-	-	-		-	-			
5070	Retirement	16,004	22,877	25,892	28,620		28,620	2,728	10.5%		
<b>Benefits Total</b>		<b>72,145</b>	<b>83,522</b>	<b>102,882</b>	<b>116,979</b>	<b>-</b>	<b>116,979</b>	<b>14,097</b>	<b>13.7%</b>		
5201	Airfare	-	-	-	-		-	-			
5202	Lodging	-	826	500	700		700	200	40.0%	Attending conferences	
5204	Cab Fare / local transportation	-	-	-	-		-	-			
5205	Parking	-	18	80	85		85	5	6.3%	Attending conferences	
5206	Travel Meals	-	256	300	350		350	50	16.7%	Attending conferences	
5207	Mileage	711	111	900	1,250		1,250	350	38.9%	\$250 Conference Mileage \$1000 operating mileage accrued in personal vehicle	
<b>Travel Total</b>		<b>711</b>	<b>1,212</b>	<b>1,780</b>	<b>2,385</b>	<b>-</b>	<b>2,385</b>	<b>605</b>	<b>34.0%</b>		
6010	Contractual-Legal	-	-	-	-		-	-			
6025	Contractual/Auditing	-	-	-	-		-	-			
6026	Investment Advisory Services	-	-	-	-		-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-			
6040	Contractual/Network maint/dev.	3,536	10,216	1,750	20,000		20,000	18,250	1042.9%	CPUSA for instrumentation and controls (SCADA maintenance, programming etc.) Expect FY2024 cost to double compared to FY22 actuals.	
6045	Contractual/Website	-	-	-	-		-	-			
6055	Security	-	-	-	-		-	-			
6065	Depository Contract	-	-	-	-		-	-			
6070	Maintenance Contracts	7,583	20,381	2,000	19,500		19,500	17,500	875.0%	\$7K SCADA \$2.5K Ron Perrin for Tank Inspections \$5K 3C Industrial (Air Compressor) \$5K Holt Cat Generator	
6078	Plumbing Inspections	-	-	-	-		-	-			
6079	Engineering Fees	58,425	9,296	15,000	-		-	(15,000)	-100.0%	None for FY2024. Refer to GL 6085 for engineering projects.	
6080	Contractual/Contract Labor	30,173	4,567	35,000	36,500	25,000	61,500	26,500	75.7%	CPUSA, Fluid Meter Service, Pump Solutions, Gate Specialties. \$25K for confined space safety certification	
6153	WCRRWL Raw Water Line	671,306	885,436	918,171	885,044		885,044	(33,127)	-3.6%		
6210	Rent Expense	-	-	-	-		-	-			
6250	Solid Waste Service	-	139	-	-		-	-			
6305	Bill Production Expense	-	-	-	-		-	-			
6310	Fees/Dues/Subsription Expense	24	799	250	800		800	550	220.0%	AWWA, TWUA dues	
6311	TCEQ Regulatory Fees	14,504	14,178	15,000	15,600		15,600	600	4.0%	Permit Fees	
6312	BCRWWS Wastewater System	-	-	-	-		-	-			
6314	Professional Development	1,164	2,314	500	4,000		4,000	3,500	700.0%	Based on 2 class/person(5)/year @\$400/class	
6313	Certification Pay	-	-	-	1,924		1,924	1,924		Certification Pay	
6315	Lab Fees	11,904	19,907	15,000	24,000		24,000	9,000	60.0%	Increase in rates at CORR Env. Services lab/UCMR5 testing	
6416	Liability Insurance	-	-	-	-		-	-			
<b>Contractual Total</b>		<b>798,617</b>	<b>967,234</b>	<b>1,002,671</b>	<b>1,007,368</b>	<b>25,000</b>	<b>1,032,368</b>	<b>29,697</b>	<b>3.0%</b>		
6105	Equipment	11,963	11,578	4,500	18,000		18,000	13,500	300.0%	Based on FY21 and FY22 actual includes, tools, valves, meters, spare parts	
6115	Materials & Supplies	5,705	7,956	5,750	8,500		8,500	2,750	47.8%	Based on FY22 actual	
6120	Chemicals	116,954	114,691	90,000	200,000		200,000	110,000	122.2%	Based on current year projections.	
6121	Lab Supplies	7,374	11,705	7,500	15,000		15,000	7,500	100.0%	Based on current year actuals. Large increase in lab supplies cost (approx 10% YOY). Under-budgeted in previous years	
6122	Uniforms	998	970	1,500	1,825		1,825	325	21.7%	Per uniform policy: 3 shirts (\$40ea) every 6 months, Boots reimbursement \$125 x 5	
6124	Fuel / Oil	3,277	7,975	8,000	8,240		8,240	240	3.0%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 525 BCWF

Department: Public Works

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
6130	Furniture	-	-	-	2,500		2,500	2,500		Office chairs need replaced		
6145	Software Subscription	10	526	-	-		-	-				
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	1,205	744	1,500	2,500		2,500	1,000	66.7%	Parts have increased in price. System is aging, more repairs necessary		
6160	Training Materials	-	-	-	-		-	-				
6180	T-Shirts/Pins/Etc.	-	750	-	-		-	-				
6327	Program Meals	-	-	-	-		-	-				
<b>Equipment &amp; Supplies Total</b>		<b>147,485</b>	<b>156,896</b>	<b>118,750</b>	<b>256,565</b>	<b>-</b>	<b>256,565</b>	<b>137,815</b>	<b>116.1%</b>			
6213	Vehicle Repairs & Maintenance	4,071	1,902	1,500	3,500		3,500	2,000	133.3%	Maintenance, tires (2 trucks)		
6215	Facility Rent Expense	-	-	-	-		-	-				
6216	Equipment Rent Expense	-	11,453	-	-		-	-				
6320	Repairs & Maintenance	30,794	29,771	125,750	159,000	(49,000)	110,000	(15,750)	-12.5%	\$50K HVAC Repairs (does not include assessment nor improvements) \$35K Incidentals (Instrumentation replacements, control valves, meter replacements, etc.) \$25K Electrical Switchgear Annual Maintenance (\$12K each Intake and the plant)		
<b>Maintenance, Repair &amp; Facility Total</b>		<b>34,864</b>	<b>43,126</b>	<b>127,250</b>	<b>162,500</b>	<b>(49,000)</b>	<b>113,500</b>	<b>(13,750)</b>	<b>-10.8%</b>			
6300	Phone/Cable/Cell/Connectivity	14,437	15,721	11,500	11,845		11,845	345	3.0%	Based on FY21 and FY22 actual, addition cell modems for Fire/Security		
6400	Utilities Expense	297,695	340,766	295,000	318,600		318,600	23,600	8.0%			
6430	Streetlights	-	-	-	-		-	-				
<b>Utilities Total</b>		<b>312,132</b>	<b>356,487</b>	<b>306,500</b>	<b>330,445</b>	<b>-</b>	<b>330,445</b>	<b>23,945</b>	<b>7.8%</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-				
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-				
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6220	Postage/Mailing/Shipping	540	249	250	260		260	10	4.0%	Certified mailing of reports		
6322	Printing Expense	357	-	-	-		-	-				
6324	Advertising	-	-	-	-		-	-				
6325	Recruiting Expense	300	-	-	-		-	-				
6410	Loss on Investments	-	-	-	-		-	-				
6425	Bad Debt Expense	-	-	-	-		-	-				
7000	Board Contingency	-	-	-	-		-	-				
<b>All Other Total</b>		<b>1,197</b>	<b>249</b>	<b>250</b>	<b>260</b>	<b>-</b>	<b>260</b>	<b>10</b>	<b>4.0%</b>			
<b>Subtotal Expenses</b>		<b>1,610,375</b>	<b>1,891,237</b>	<b>2,002,213</b>	<b>2,221,634</b>	<b>(24,000)</b>	<b>2,197,634</b>	<b>195,421</b>	<b>9.8%</b>			
<b>Operating and Reserve Funding:</b>												
5902	Capital Outlay	102,871	59,215	1,035,000	-		-	(1,035,000)	-100.0%			
5901	Projects - Capital Improvement	-	44,415	510,123	834,700		834,700	324,577	63.6%			
6085	Projects - Engineering & Professiona	-	-	-	787,707		787,707	787,707				
6321	Projects - Repairs & Maintenance	-	-	-	772,000		772,000	772,000				
5903	Capital Expense Purchase	-	-	-	467,000		467,000	467,000				
<b>Capital &amp; Projects Total</b>		<b>102,871</b>	<b>103,630</b>	<b>1,545,123</b>	<b>2,861,407</b>	<b>-</b>	<b>2,861,407</b>	<b>1,316,284</b>				
<b>Total Expenses</b>		<b>1,713,246</b>	<b>1,994,867</b>	<b>3,547,336</b>	<b>5,083,041</b>	<b>(24,000)</b>	<b>5,059,041</b>	<b>1,511,705</b>	<b>42.6%</b>			
<b>Net Revenue / (Expenses)</b>		<b>(1,713,246)</b>	<b>(1,994,867)</b>	<b>(3,547,336)</b>	<b>(5,083,041)</b>	<b>24,000</b>	<b>(5,059,041)</b>	<b>(1,511,705)</b>	<b>42.6%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 500 Water

Department: Public Works

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request	FY2024 Budget Request Notes	
<b>Revenue</b>												
4101	Property Tax Income	-	-	-	-	-	-	-	-	-		
4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-	-		
<b>Property Tax Revenue Total</b>		-	-	-	-	-	-	-	-	-		
4201	Water Service	3,285,893	3,482,328	3,000,000	4,946,993		4,946,993	1,946,993	64.9%		Rate Increases	
4203	WW Service	-	-	-	-		-	-	-			
4211	Water Connection	220	220	500	500		500	-	0.0%			
4213	WW Connections	-	-	-	-		-	-	-			
4220	New Connection Fees	-	30	-	-		-	-	-			
4230	Solid Waste Services	-	-	-	-		-	-	-			
4240	Raw Water Sales	99,265	103,397	105,000	107,533		107,533	2,533	2.4%		Assumes 4% CPI Increase for WilCo	
4245	Wholesale Water	128,482	143,605	110,000	135,000		135,000	25,000	22.7%		No rate increase. Average FY21 and FY22	
4301	Regulatory Compliance Fee	-	-	-	-		-	-	-			
<b>Utility Revenue Total</b>		<b>3,513,861</b>	<b>3,729,579</b>	<b>3,215,500</b>	<b>5,190,026</b>	-	<b>5,190,026</b>	<b>1,974,526</b>	<b>61.4%</b>			
4502	Promotional Materials	-	-	-	-		-	-	-			
4504	Community Events Revenue	-	-	-	-		-	-	-			
4501	Rental Income - Recreation	-	-	-	-		-	-	-			
4505	Program Revenue Contract	-	-	-	-		-	-	-			
4510	Programming Events Income	-	-	-	-		-	-	-			
4515	Camp Income	-	-	-	-		-	-	-			
4518	Memberships - Short Term	-	-	-	-		-	-	-			
4519	New Memberships	-	-	-	-		-	-	-			
4520	Memberships	-	-	-	-		-	-	-			
4521	Season Passes	-	-	-	-		-	-	-			
4522	Day Passes	-	-	-	-		-	-	-			
4523	Fitness Revenue	-	-	-	-		-	-	-			
4524	Senior Programs	-	-	-	-		-	-	-			
4525	Child Programs / Child Play	-	-	-	-		-	-	-			
<b>Recreational Program Revenue Total</b>		-	-	-	-	-	-	-	-			
4110	Plan Review Income	675	2,400	-	-		-	-	-			
4112	Inspection Fees	21,000	21,675	15,000	22,000		22,000	7,000	46.7%		Based on FY21/22 Historical Information	
4130	Builders Fees	-	-	-	-		-	-	-			
4401	Service Charges	-	-	-	-		-	-	-			
4402	Donations	-	-	-	-		-	-	-			
4403	Late Charges	-	-	-	-		-	-	-			
4405	Interest Income	-	-	-	-		-	-	-			
4406	Gain/Loss on Investments	-	-	-	-		-	-	-			
4410	Rental Income - Leases	-	-	-	-		-	-	-			
4500	Other Income	3,609	9,280	-	-		-	-	-			
<b>Investment &amp; Other Revenue Total</b>		<b>25,284</b>	<b>33,355</b>	<b>15,000</b>	<b>22,000</b>	-	<b>22,000</b>	<b>7,000</b>	<b>46.7%</b>			
<b>Revenue Total</b>		<b>3,539,144</b>	<b>3,762,935</b>	<b>3,230,500</b>	<b>5,212,026</b>	-	<b>5,212,026</b>	<b>1,981,526</b>	<b>61.3%</b>			
<b>Expenses</b>												
5010	Salary	176,866	175,892	197,911	256,244		256,244	58,333	29.5%			
5012	Overtime	15,535	10,894	10,000	12,420		12,420	2,420	24.2%			
5014	Cell Phone Allowance	-	978	980	1,560		1,560	580	59.2%			
6405	Longevity Awards	-	1,084	1,210	1,311		1,311	101	8.4%			
<b>Salaries Total</b>		<b>192,400</b>	<b>188,849</b>	<b>210,101</b>	<b>271,535</b>	-	<b>271,535</b>	<b>61,434</b>	<b>29.2%</b>			
5013	Director Fees	-	-	-	-		-	-	-			
<b>Director Fees Total</b>		-	-	-	-	-	-	-	-			
5020	FICA / Medicare	12,408	13,713	16,073	20,772		20,772	4,699	29.2%			
5030	Health	24,216	26,511	31,078	50,276		50,276	19,198	61.8%			
5031	Vision Insurance	291	365	354	639		639	285	80.6%			
5032	Dental	1,454	1,631	1,725	2,762		2,762	1,037	60.1%			
5034	Life	322	387	409	665		665	256	62.5%			
5035	Disability Insurance	1,177	1,302	1,416	2,202		2,202	786	55.5%			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 500 Water

Department: Public Works

					Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
5040	Workers Compensation	2,034	2,570	4,116	2,819		2,819	(1,297)	-31.5%		
5050	Unemployment Insurance	1,369	415	1,065	272		272	(793)	-74.5%		
5065	Education Reimbursement	-	-	-	-		-	-			
5070	Retirement	10,968	15,352	15,767	21,574		21,574	5,807	36.8%		
<b>Benefits Total</b>		<b>54,240</b>	<b>62,246</b>	<b>72,003</b>	<b>101,981</b>	<b>-</b>	<b>101,981</b>	<b>29,978</b>	<b>41.6%</b>		
5201	Airfare	-	-	-	-		-	-			
5202	Lodging	-	-	500	700		700	200	40.0%		
5204	Cab Fare / local transportation	-	-	-	-		-	-			
5205	Parking	-	5	-	-		-	-			
5206	Travel Meals	-	70	200	350		350	150	75.0%		
5207	Mileage	187	70	250	250		250	-	0.0%		
<b>Travel Total</b>		<b>187</b>	<b>145</b>	<b>950</b>	<b>1,300</b>	<b>-</b>	<b>1,300</b>	<b>350</b>	<b>36.8%</b>	Conference attendance - Texas Water Conference	
6010	Contractual-Legal	-	-	-	-		-	-			
6025	Contractual/Auditing	-	-	-	-		-	-			
6026	Investment Advisory Services	-	-	-	-		-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-			
6045	Contractual/Website	-	-	-	-		-	-			
6055	Security	-	-	-	-		-	-			
6065	Depository Contract	-	-	-	-		-	-			
6070	Maintenance Contracts	270	406	6,800	7,000		7,000	200	2.9%	Neptune SW Maintenance	
6078	Plumbing Inspections	9,800	11,465	7,000	10,000		10,000	3,000	42.9%	Foster Enterprises \$40K MRG General Engineering \$60K STV GIS Services Contingent (ex: major water leak, cave)	
6079	Engineering Fees	50,885	119,738	75,000	100,000		100,000	25,000	33.3%		
6080	Contractual/Contract Labor	5,981	40,352	17,000	6,000		6,000	(11,000)	-64.7%		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-			
6210	Rent Expense	-	-	-	-		-	-			
6250	Solid Waste Service	-	-	-	-		-	-			
6305	Bill Production Expense	6,593	-	2,800	-		-	(2,800)	-100.0%		
6310	Fees/Dues/Subscription Expense	755	3,480	750	3,800		3,800	3,050	406.7%	ESRI \$1800, TWUA \$375, AWWA \$325, TX811 \$1.3K	
6311	TCEQ Regulatory Fees	-	111	-	-		-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-			
6314	Professional Development	3,077	1,475	1,750	6,800		6,800	5,050	288.6%	\$6.4K Classes (\$400/class x 8 ee x 2)	
6313	Certification Pay	-	-	-	936		936	936			
6315	Lab Fees	-	-	-	-		-	-			
6416	Liability Insurance	4,361	7,886	-	-		-	-			
<b>Contractual Total</b>		<b>81,723</b>	<b>184,914</b>	<b>111,100</b>	<b>134,536</b>	<b>-</b>	<b>134,536</b>	<b>23,436</b>	<b>21.1%</b>		
6105	Equipment	7,185	2,618	6,500	17,000		17,000	10,500	161.5%	Trucks need outfitted with tools (7 x \$1000) Trailers (3 x \$1000) Grainger, Gases 101	
6115	Materials & Supplies	2,970	6,526	10,550	11,000		11,000	450	4.3%	Home Depot, Elliots, Core & Main, Fergusons, etc.	
6120	Chemicals	-	-	300	300		300	-	0.0%	HTH for disinfecting	
6121	Lab Supplies	-	71	-	-		-	-			
6122	Uniforms	1,219	1,281	1,500	2,555		2,555	1,055	70.3%	Uniform policy says 3 shirts every 6 months, Boots reimbursement \$125 x 7	
6124	Fuel / Oil	15,561	20,671	29,000	29,870		29,870	870	3.0%		
6130	Furniture	-	1,389	1,500	1,560		1,560	60	4.0%	Chairs, file cabinets, etc.	
6145	Software Subscription	1,775	7,765	-	-		-	-			
6150	Business Meals	-	30	600	-		-	(600)	-100.0%		
6154	Water Meters	13,821	16,157	20,000	36,000		36,000	16,000	80.0%	Meters out of warranty, increasing the replacement frequency. Avg \$300/meter x10/month More hydrants needing repair. \$1000/hydrant x20. Patch clamps, Hymax (Aging Hydrants)	
6156	Pipes and Components	1,793	9,990	7,500	25,000		25,000	17,500	233.3%		
6160	Training Materials	-	-	-	-		-	-			
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 500 Water

Department: Public Works

					Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
6327	Program Meals	-	160	-	625	-	625	625		Team Meetings / Lunch	
<b>Equipment &amp; Supplies Total</b>		<b>44,325</b>	<b>66,657</b>	<b>77,450</b>	<b>123,910</b>	<b>-</b>	<b>123,910</b>	<b>46,460</b>	<b>60.0%</b>		
6213	Vehicle Repairs & Maintenance	14,349	17,286	7,500	20,000	-	20,000	12,500	166.7%	More in line with FY21/FY22. Fleet increase by 2 trucks. Stronger emphasis on Vehicle Maintenance than in past	
6215	Facility Rent Expense	-	-	-	-	-	-	-			
6216	Equipment Rent Expense	2,555	213	1,200	1,250	-	1,250	50	4.2%	Xylem pumps, Small equipment from Home Depot	
6320	Repairs & Maintenance	3,825	20,276	5,000	20,000	-	20,000	15,000	300.0%	Valve repairs, etc (Fluid Meter, Gutterman)	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>20,729</b>	<b>37,775</b>	<b>13,700</b>	<b>41,250</b>	<b>-</b>	<b>41,250</b>	<b>27,550</b>	<b>201.1%</b>		
6300	Phone/Cable/Cell/Connectivity	6,640	2,298	4,080	4,202	-	4,202	122	3.0%		
6400	Utilities Expense	2,146	2,432	2,400	2,592	-	2,592	192	8.0%	901 electricity	
6430	Streetlights	-	-	-	-	-	-	-			
<b>Utilities Total</b>		<b>8,785</b>	<b>4,730</b>	<b>6,480</b>	<b>6,794</b>	<b>-</b>	<b>6,794</b>	<b>314</b>	<b>4.9%</b>		
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-			
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-			
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6220	Postage/Mailing/Shipping	8,664	1,526	300	320	-	320	20	6.7%	Various report mailings	
6322	Printing Expense	2,449	2,497	2,000	2,600	-	2,600	600	30.0%	CCR printing, Door tags, etc.	
6324	Advertising	-	-	-	-	-	-	-			
6325	Recruiting Expense	635	-	-	-	-	-	-			
6410	Loss on Investments	-	-	-	-	-	-	-			
6425	Bad Debt Expense	558	(574)	-	-	-	-	-			
7000	Board Contingency	-	-	-	-	-	-	-			
<b>All Other Total</b>		<b>12,306</b>	<b>3,448</b>	<b>2,300</b>	<b>2,920</b>	<b>-</b>	<b>2,920</b>	<b>620</b>	<b>27.0%</b>		
<b>Subtotal Expenses</b>		<b>414,695</b>	<b>548,764</b>	<b>494,084</b>	<b>684,227</b>	<b>-</b>	<b>684,227</b>	<b>190,143</b>	<b>38.5%</b>		
<b>Operating and Reserve Funding:</b>											
5902	Capital Outlay	57,090	34,642	7,400	-	-	-	(7,400)	-100.0%		
5901	Projects - Capital Improvement	-	-	129,000	-	-	-	(129,000)	-100.0%		
6085	Projects - Engineering & Professiona	-	-	-	75,000	-	75,000	75,000			
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-			
5903	Capital Expense Purchase	-	-	-	50,000	-	50,000	50,000			
<b>Capital &amp; Projects Total</b>		<b>57,090</b>	<b>34,642</b>	<b>136,400</b>	<b>125,000</b>	<b>-</b>	<b>125,000</b>	<b>(11,400)</b>			
<b>Total Expenses</b>		<b>471,785</b>	<b>583,406</b>	<b>630,484</b>	<b>809,227</b>	<b>-</b>	<b>809,227</b>	<b>178,743</b>	<b>28.4%</b>		
<b>Net Revenue / (Expenses)</b>		<b>3,067,359</b>	<b>3,179,529</b>	<b>2,600,016</b>	<b>4,402,798</b>	<b>-</b>	<b>4,402,798</b>	<b>1,802,782</b>	<b>69.3%</b>		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 550 Wastewater

Department: Public Works

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-	-	-	-	-		
4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-		
<b>Property Tax Revenue Total</b>		-	-	-	-	-	-	-	-		
4201	Water Service	-	-	-	-	-	-	-	-		
4203	WW Service	1,816,910	1,910,109	1,780,000	2,290,081	-	2,290,081	510,081	28.7%	Rates Increase.	
4211	Water Connection	-	-	-	-	-	-	-	-		
4213	WW Connections	60	60	-	-	-	-	-	-		
4220	New Connection Fees	-	-	-	-	-	-	-	-		
4230	Solid Waste Services	-	-	-	-	-	-	-	-		
4240	Raw Water Sales	-	-	-	-	-	-	-	-		
4245	Wholesale Water	-	-	-	-	-	-	-	-		
4301	Regulatory Compliance Fee	-	-	-	-	-	-	-	-		
<b>Utility Revenue Total</b>		1,816,970	1,910,169	1,780,000	2,290,081	-	2,290,081	510,081	28.7%		
4502	Promotional Materials	-	-	-	-	-	-	-	-		
4504	Community Events Revenue	-	-	-	-	-	-	-	-		
4501	Rental Income - Recreation	-	-	-	-	-	-	-	-		
4505	Program Revenue Contract	-	-	-	-	-	-	-	-		
4510	Programming Events Income	-	-	-	-	-	-	-	-		
4515	Camp Income	-	-	-	-	-	-	-	-		
4518	Memberships - Short Term	-	-	-	-	-	-	-	-		
4519	New Memberships	-	-	-	-	-	-	-	-		
4520	Memberships	-	-	-	-	-	-	-	-		
4521	Season Passes	-	-	-	-	-	-	-	-		
4522	Day Passes	-	-	-	-	-	-	-	-		
4523	Fitness Revenue	-	-	-	-	-	-	-	-		
4524	Senior Programs	-	-	-	-	-	-	-	-		
4525	Child Programs / Child Play	-	-	-	-	-	-	-	-		
<b>Recreational Program Revenue Total</b>		-	-	-	-	-	-	-	-		
4110	Plan Review Income	-	-	-	-	-	-	-	-		
4112	Inspection Fees	-	-	-	-	-	-	-	-		
4130	Builders Fees	-	-	-	-	-	-	-	-		
4401	Service Charges	-	-	-	-	-	-	-	-		
4402	Donations	-	-	-	-	-	-	-	-		
4403	Late Charges	-	-	-	-	-	-	-	-		
4405	Interest Income	-	-	-	-	-	-	-	-		
4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-		
4410	Rental Income - Leases	-	-	-	-	-	-	-	-		
4500	Other Income	-	75,374	-	-	-	-	-	-		
<b>Investment &amp; Other Revenue Total</b>		-	75,374	-	-	-	-	-	-		
<b>Revenue Total</b>		1,816,970	1,985,542	1,780,000	2,290,081	-	2,290,081	510,081	28.7%		
<b>Expenses</b>											
5010	Salary	177,969	175,890	197,911	250,458	-	250,458	52,547	26.6%		
5012	Overtime	15,534	10,894	8,600	12,419	-	12,419	3,819	44.4%		
5014	Cell Phone Allowance	-	978	1,130	1,530	-	1,530	400	35.4%		
6405	Longevity Awards	-	1,084	1,210	1,311	-	1,311	101	8.4%		
<b>Salaries Total</b>		193,503	188,846	208,851	265,718	-	265,718	56,867	27.2%		
5013	Director Fees	-	-	-	-	-	-	-	-		
<b>Director Fees Total</b>		-	-	-	-	-	-	-	-		
5020	FICA / Medicare	12,405	13,710	15,977	20,327	-	20,327	4,350	27.2%		
5030	Health	24,215	26,509	30,890	49,133	-	49,133	18,243	59.1%		
5031	Vision Insurance	290	364	351	625	-	625	274	78.1%		
5032	Dental	1,453	1,629	1,713	2,697	-	2,697	984	57.5%		
5034	Life	321	386	405	651	-	651	246	60.7%		
5035	Disability Insurance	1,175	1,299	1,404	2,160	-	2,160	756	53.8%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **550** Wastewater  
Department: **Public Works**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	2,034	2,570	4,091	2,758		2,758	(1,333)	-32.6%			
5050	Unemployment Insurance	1,250	415	1,059	266		266	(793)	-74.9%			
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	10,967	15,350	15,671	21,081		21,081	5,410	34.5%			
<b>Benefits Total</b>		<b>54,110</b>	<b>62,231</b>	<b>71,561</b>	<b>99,698</b>		<b>99,698</b>	<b>28,137</b>	<b>39.3%</b>			
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	-	-		-	-				
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	5	-	-		-	-				
5206	Travel Meals	-	-	-	-		-	-				
5207	Mileage	-	-	300	300		300	-	0.0%			
<b>Travel Total</b>		<b>-</b>	<b>5</b>	<b>300</b>	<b>300</b>		<b>300</b>	<b>-</b>	<b>0.0%</b>			
6010	Contractual-Legal	-	-	-	-		-	-				
6025	Contractual/Auditing	-	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	2,591	382	1,500	1,500		1,500	-	0.0%	CPUSA callouts		
6045	Contractual/Website	-	-	-	-		-	-				
6055	Security	-	-	-	-		-	-				
6065	Depository Contract	-	-	-	-		-	-				
6070	Maintenance Contracts	48,105	-	-	-		-	-				
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	38,465	25,965	40,000	50,000		50,000	10,000	25.0%	\$50K MRB Sewer Certification (Twice FY22 certification)		
6080	Contractual/Contract Labor	67,844	66,944	65,000	100,000	(60,000)	40,000	(25,000)	-38.5%	Non-sewer-filing \$40K Electrical Software repairs and pump outs. <Removed Sewer filing \$60K>		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	10,255	-	-	-		-	-				
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	6,593	-	6,000	-		-	(6,000)	-100.0%			
6310	Fees/Dues/Subscription Expense	-	40	-	-		-	-				
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	1,054,065	833,709	966,381	966,478		966,478	97	0.0%			
6314	Professional Development	333	350	500	1,600		1,600	1,100	220.0%	4 WW Classes @ \$400ea		
6313	Certification Pay	-	-	-	936		936	936				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	-	-	-	-		-	-				
<b>Contractual Total</b>		<b>1,228,250</b>	<b>927,389</b>	<b>1,079,381</b>	<b>1,120,514</b>	<b>(60,000)</b>	<b>1,060,514</b>	<b>(18,867)</b>	<b>-1.7%</b>			
6105	Equipment	2,736	2,455	2,000	15,000		15,000	13,000	650.0%	\$12K Radio replacement (6 LS + 1 tower)		
6115	Materials & Supplies	2,523	3,750	2,500	4,000		4,000	1,500	60.0%	\$3K Misc. tools, manhole hooks, rakes, shovels etc		
6120	Chemicals	-	-	1,500	1,560		1,560	60	4.0%	Gloves, rags, jet machine nozzles, etc.		
6121	Lab Supplies	-	-	-	-		-	-		Degreaser for Jet Machine/Lift Stations, HTH		
6122	Uniforms	35	-	800	-		-	(800)	-100.0%			
6124	Fuel / Oil	-	2,565	4,500	4,635		4,635	135	3.0%	Diesel for generators (at least 4,700)		
6130	Furniture	-	-	-	-		-	-				
6145	Software Subscription	-	-	-	-		-	-				
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	965	2,916	6,500	6,800		6,800	300	4.6%	PVC piping and supplies		
6160	Training Materials	-	-	-	-		-	-				
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-				
6327	Program Meals	-	-	-	-		-	-				
<b>Equipment &amp; Supplies Total</b>		<b>6,259</b>	<b>11,685</b>	<b>17,800</b>	<b>31,995</b>		<b>31,995</b>	<b>14,195</b>	<b>79.7%</b>			
6213	Vehicle Repairs & Maintenance	577	2,131	1,500	2,000		2,000	500	33.3%	Jet Machine maintenance		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **550** Wastewater  
Department: **Public Works**

							Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request	Notes	
6215	Facility Rent Expense	-	-	-	-		-	-				
6216	Equipment Rent Expense	14,991	7,915	6,000	6,000		6,000	-	0.0%		Expect cost to be lower than prior FY as we purchased a pump.	
6320	Repairs & Maintenance	(65,885)	10,973	20,000	25,000		25,000	5,000	25.0%		Lift Station Pump/Valve/Electrical repairs Control Panel Transducers (\$1K each), CPUSA, Pump Solutions.	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>(50,316)</b>	<b>21,019</b>	<b>27,500</b>	<b>33,000</b>	<b>-</b>	<b>33,000</b>	<b>5,500</b>	<b>20.0%</b>			
6300	Phone/Cable/Cell/Connectivity	3,097	2,299	1,850	1,906		1,906	56	3.0%			
6400	Utilities Expense	22,527	22,707	25,000	27,000		27,000	2,000	8.0%		Electrical at Lift Stations	
6430	Streetlights	-	-	-	-		-	-				
<b>Utilities Total</b>		<b>25,625</b>	<b>25,005</b>	<b>26,850</b>	<b>28,906</b>	<b>-</b>	<b>28,906</b>	<b>2,056</b>	<b>7.7%</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-				
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-				
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
6220	Postage/Mailing/Shipping	8,769	15	500	500		500	-	0.0%			
6322	Printing Expense	124	-	-	-		-	-				
6324	Advertising	77	176	-	-		-	-				
6325	Recruiting Expense	-	-	-	-		-	-				
6410	Loss on Investments	-	-	-	-		-	-				
6425	Bad Debt Expense	-	-	-	-		-	-				
7000	Board Contingency	-	-	-	-		-	-				
<b>All Other Total</b>		<b>8,970</b>	<b>192</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>			
<b>Subtotal Expenses</b>		<b>1,466,400</b>	<b>1,236,371</b>	<b>1,432,743</b>	<b>1,580,631</b>	<b>(60,000)</b>	<b>1,520,631</b>	<b>87,888</b>	<b>6.1%</b>			
<u>Operating and Reserve Funding:</u>												
5902	Capital Outlay	800,765	68,389	240,000	-		-	(240,000)	-100.0%			
5901	Projects - Capital Improvement	-	60,125	-	240,800		240,800	240,800				
6085	Projects - Engineering & Professiona	-	-	-	-		-	-				
6321	Projects - Repairs & Maintenance	-	-	-	-		-	-				
5903	Capital Expense Purchase	-	-	-	120,000		120,000	120,000				
<b>Capital &amp; Projects Total</b>		<b>800,765</b>	<b>128,514</b>	<b>240,000</b>	<b>360,800</b>	<b>-</b>	<b>360,800</b>	<b>120,800</b>				
<b>Total Expenses</b>		<b>2,267,166</b>	<b>1,364,886</b>	<b>1,672,743</b>	<b>1,941,431</b>	<b>(60,000)</b>	<b>1,881,431</b>	<b>208,688</b>	<b>12.5%</b>			
<b>Net Revenue / (Expenses)</b>		<b>(450,196)</b>	<b>620,657</b>	<b>107,257</b>	<b>348,650</b>	<b>60,000</b>	<b>408,650</b>	<b>301,393</b>	<b>281.0%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 540 Storm Water

Department: Public Works

Cost Ctr  
Manager

	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Revenue</b>	4101	Property Tax Income	-	-	-	-	-	-	-	-	
	4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-	
<b>Property Tax Revenue Total</b>			-	-	-	-	-	-	-	-	
	4201	Water Service	-	-	-	-	-	-	-	-	
	4203	WW Service	-	-	-	-	-	-	-	-	
	4211	Water Connection	-	-	-	-	-	-	-	-	
	4213	WW Connections	-	-	-	-	-	-	-	-	
	4220	New Connection Fees	-	-	-	-	-	-	-	-	
	4230	Solid Waste Services	-	-	-	-	-	-	-	-	
	4240	Raw Water Sales	-	-	-	-	-	-	-	-	
	4245	Wholesale Water	-	-	-	-	-	-	-	-	
	4301	Regulatory Compliance Fee	122,968	122,777	155,000	162,600	-	162,600	7,600	4.9%	\$2 per LUE
<b>Utility Revenue Total</b>			<b>122,968</b>	<b>122,777</b>	<b>155,000</b>	<b>162,600</b>	<b>-</b>	<b>162,600</b>	<b>7,600</b>	<b>4.9%</b>	
	4502	Promotional Materials	-	-	-	-	-	-	-	-	
	4504	Community Events Revenue	-	-	-	-	-	-	-	-	
	4501	Rental Income - Recreation	-	-	-	-	-	-	-	-	
	4505	Program Revenue Contract	-	-	-	-	-	-	-	-	
	4510	Programming Events Income	-	-	-	-	-	-	-	-	
	4515	Camp Income	-	-	-	-	-	-	-	-	
	4518	Memberships - Short Term	-	-	-	-	-	-	-	-	
	4519	New Memberships	-	-	-	-	-	-	-	-	
	4520	Memberships	-	-	-	-	-	-	-	-	
	4521	Season Passes	-	-	-	-	-	-	-	-	
	4522	Day Passes	-	-	-	-	-	-	-	-	
	4523	Fitness Revenue	-	-	-	-	-	-	-	-	
	4524	Senior Programs	-	-	-	-	-	-	-	-	
	4525	Child Programs / Child Play	-	-	-	-	-	-	-	-	
<b>Recreational Program Revenue Total</b>			-	-	-	-	-	-	-	-	
	4110	Plan Review Income	-	-	-	-	-	-	-	-	
	4112	Inspection Fees	-	-	-	-	-	-	-	-	
	4130	Builders Fees	-	-	-	-	-	-	-	-	
	4401	Service Charges	-	-	-	-	-	-	-	-	
	4402	Donations	-	-	-	-	-	-	-	-	
	4403	Late Charges	-	-	-	-	-	-	-	-	
	4405	Interest Income	-	-	-	-	-	-	-	-	
	4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-	
	4410	Rental Income - Leases	-	-	-	-	-	-	-	-	
	4500	Other Income	-	-	-	-	-	-	-	-	
<b>Investment &amp; Other Revenue Total</b>			-	-	-	-	-	-	-	-	
<b>Revenue Total</b>			<b>122,968</b>	<b>122,777</b>	<b>155,000</b>	<b>162,600</b>	<b>-</b>	<b>162,600</b>	<b>7,600</b>	<b>4.9%</b>	
<b>Expenses</b>											
	5010	Salary	86,915	85,950	92,050	84,305	-	84,305	(7,745)	-8.4%	
	5012	Overtime	6,348	3,391	4,500	3,865	-	3,865	(635)	-14.1%	
	5014	Cell Phone Allowance	-	391	380	375	-	375	(5)	-1.3%	
	6405	Longevity Awards	-	287	320	347	-	347	27	8.4%	
<b>Salaries Total</b>			<b>93,263</b>	<b>90,018</b>	<b>97,250</b>	<b>88,892</b>	<b>-</b>	<b>88,892</b>	<b>(8,358)</b>	<b>-8.6%</b>	
	5013	Director Fees	-	-	-	-	-	-	-	-	
<b>Director Fees Total</b>			-	-	-	-	-	-	-	-	
	5020	FICA / Medicare	10,631	6,638	7,440	6,800	-	6,800	(640)	-8.6%	
	5030	Health	11,655	3,026	3,475	12,137	-	12,137	8,662	249.3%	
	5031	Vision Insurance	133	43	42	153	-	153	111	264.3%	
	5032	Dental	690	198	206	663	-	663	457	221.8%	
	5034	Life	271	177	178	186	-	186	8	4.5%	
	5035	Disability Insurance	914	611	626	604	-	604	(22)	-3.5%	

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **540** Storm Water  
Department: **Public Works**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	1,175	1,179	1,475	923		923	(552)	-37.4%			
5050	Unemployment Insurance	1,042	19	-	89		89	89				
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	9,460	7,273	7,354	7,189		7,189	(165)	-2.2%			
<b>Benefits Total</b>		<b>35,970</b>	<b>19,164</b>	<b>20,796</b>	<b>28,744</b>	<b>-</b>	<b>28,744</b>	<b>7,948</b>	<b>38.2%</b>			
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	-	-		-	-				
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	-	-	-		-	-				
5206	Travel Meals	-	-	-	-		-	-				
5207	Mileage	-	-	-	-		-	-				
<b>Travel Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6010	Contractual-Legal	-	-	-	-		-	-				
6025	Contractual/Auditing	-	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	-	-	-	-		-	-				
6045	Contractual/Website	-	-	-	-		-	-				
6055	Security	-	-	-	-		-	-				
6065	Depository Contract	-	-	-	-		-	-				
6070	Maintenance Contracts	31,517	32,036	35,000	38,500		38,500	3,500	10.0%		Aquatic Features Price Increase	
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	7,765	30,000	-		-	(30,000)	-100.0%		Design Plans for Repair for Angelico 1 spillway, auto-fills for several wet ponds. (In talking to Bill, this project should be in the CIP list showing \$30k in FY24 and \$150k in FY25)	
6080	Contractual/Contract Labor	3,263	538	-	-		-	-				
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	-	-	-	-		-	-				
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	1,884	-	2,500	-		-	(2,500)	-100.0%			
6310	Fees/Dues/Subscription Expense	-	-	100	-		-	(100)	-100.0%			
6311	TCEQ Regulatory Fees	100	100	250	400		400	150	60.0%		Storm water permit fee	
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	683	-	1,350	2,000		2,000	650	48.1%		Storm Water Classes and conferences for regulatory compliance and District Engineer.	
6313	Certification Pay	-	-	-	104		104	104			Certification Pay	
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	-	-	-	-		-	-				
<b>Contractual Total</b>		<b>37,447</b>	<b>40,439</b>	<b>69,200</b>	<b>41,004</b>	<b>-</b>	<b>41,004</b>	<b>(28,196)</b>	<b>-40.7%</b>			
6105	Equipment	-	-	500	500		500	-	0.0%		General tools for pond maintenance	
6115	Materials & Supplies	161	13	1,500	1,500		1,500	-	0.0%		Office supplies, fill valve components	
6120	Chemicals	-	-	-	-		-	-				
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	70	-	150	365		365	215	143.3%		Shirts, boot reimbursement	
6124	Fuel / Oil	399	1,846	1,250	1,288		1,288	38	3.0%		Fuel for driving to stormwater ponds/construction inspections	
6130	Furniture	-	-	-	-		-	-				
6145	Software Subscription	-	-	-	-		-	-				
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	-	197	-	-		-	-				
6160	Training Materials	100	-	-	-		-	-				
6180	T-Shirts/Pins/Etc.	1,959	1,897	2,000	2,500		2,500	500	25.0%		Promotional supplies (educational materials giveaways)	
6327	Program Meals	-	-	-	-		-	-				
<b>Equipment &amp; Supplies Total</b>		<b>2,688</b>	<b>3,953</b>	<b>5,400</b>	<b>6,153</b>	<b>-</b>	<b>6,153</b>	<b>753</b>	<b>13.9%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 540 Storm Water

Department: Public Works

						Cost Ctr Manager					FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget												
6213	Vehicle Repairs & Maintenance	2,519	398	1,600		1,600		1,600						0.0%	Truck maintenance	
6215	Facility Rent Expense	-	-	-		-		-								
6216	Equipment Rent Expense	-	-	-		-		-								
6320	Repairs & Maintenance	321,291	10,882	85,000		450,000	(300,000)	150,000	65,000	76.5%					\$150K Angelico Pond Repair <Removed \$300K for Dredging>	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>323,810</b>	<b>11,280</b>	<b>86,600</b>		<b>451,600</b>	<b>(300,000)</b>	<b>151,600</b>	<b>65,000</b>	<b>75.1%</b>						
6300	Phone/Cable/Cell/Connectivity	614	58	340		350		350	10	3.0%						
6400	Utilities Expense	4,680	4,613	6,000		6,480		6,480	480	8.0%					Electrical for lights/fountains	
6430	Streetlights	-	-	-		-		-								
<b>Utilities Total</b>		<b>5,295</b>	<b>4,671</b>	<b>6,340</b>		<b>6,830</b>	<b>-</b>	<b>6,830</b>	<b>490</b>	<b>7.7%</b>						
6455	Principal - 2016 CC Revenue	-	-	-		-		-								
6456	Interest - 2016 CC Revenue	-	-	-		-		-								
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
6220	Postage/Mailing/Shipping	2,127	82	250		100		100	(150)	-60.0%					Certified letters to TCEQ	
6322	Printing Expense	2,985	647	-		-		-								
6324	Advertising	-	-	-		-		-								
6325	Recruiting Expense	-	-	-		-		-								
6410	Loss on Investments	-	-	-		-		-								
6425	Bad Debt Expense	-	-	-		-		-								
7000	<b>Board Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>								
<b>All Other Total</b>		<b>5,112</b>	<b>729</b>	<b>250</b>		<b>100</b>	<b>-</b>	<b>100</b>	<b>(150)</b>	<b>-60.0%</b>						
<b>Subtotal Expenses</b>		<b>503,585</b>	<b>170,253</b>	<b>285,836</b>		<b>623,323</b>	<b>(300,000)</b>	<b>323,323</b>	<b>37,487</b>	<b>13.1%</b>						
Operating and Reserve Funding:																
5902	Capital Outlay	-	-	-		-		-								
5901	Projects - Capital Improvement	-	-	-		30,000		30,000	30,000							
6085	Projects - Engineering & Professiona	-	-	-		-		-								
6321	Projects - Repairs & Maintenance	-	-	-		-		-								
5903	Capital Expense Purchase	-	-	-		15,000		15,000	15,000							
<b>Capital &amp; Projects Total</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>							
<b>Total Expenses</b>		<b>503,585</b>	<b>170,253</b>	<b>285,836</b>		<b>668,323</b>	<b>(300,000)</b>	<b>368,323</b>	<b>82,487</b>	<b>28.9%</b>						
<b>Net Revenue / (Expenses)</b>		<b>(380,617)</b>	<b>(47,476)</b>	<b>(130,836)</b>		<b>(505,723)</b>	<b>300,000</b>	<b>(205,723)</b>	<b>(74,887)</b>	<b>57.2%</b>						

Brushy Creek MUD  
 FY2024  
 Budget Workbook

Department: **Parks & Recreation**

Cost Ctr  
 Manager

	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>Revenue</b>	4101	Property Tax Income	-	-	-	-	-	-	-	-
	4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-
<b>Property Tax Revenue Total</b>			-	-	-	-	-	-	-	-
	4201	Water Service	-	-	-	-	-	-	-	-
	4203	WW Service	-	-	-	-	-	-	-	-
	4211	Water Connection	-	-	-	-	-	-	-	-
	4213	WW Connections	-	-	-	-	-	-	-	-
	4220	New Connection Fees	-	-	-	-	-	-	-	-
	4230	Solid Waste Services	-	-	-	-	-	-	-	-
	4240	Raw Water Sales	-	-	-	-	-	-	-	-
	4245	Wholesale Water	-	-	-	-	-	-	-	-
	4301	Regulatory Compliance Fee	-	-	-	-	-	-	-	-
<b>Utility Revenue Total</b>			-	-	-	-	-	-	-	-
	4502	Promotional Materials	150	2,058	2,000	4,000	-	4,000	2,000	100.0%
	4504	Community Events Revenue	11,438	8,470	20,100	17,800	-	17,800	(2,300)	-11.4%
	4501	Rental Income - Recreation	143,254	216,870	165,620	230,012	-	230,012	64,392	38.9%
	4505	Program Revenue Contract	166,324	291,709	184,330	231,350	17,000	248,350	64,020	34.7%
	4510	Programming Events Income	106,328	100,156	75,450	69,350	(400)	68,950	(6,500)	-8.6%
	4515	Camp Income	242,582	303,724	280,200	322,500	21,900	344,400	64,200	22.9%
	4518	Memberships - Short Term	46,715	66,585	39,399	45,000	10,000	55,000	15,601	39.6%
	4519	New Memberships	23,479	28,120	20,820	25,000	-	25,000	4,180	20.1%
	4520	Memberships	413,186	523,798	403,670	549,987	30,013	580,000	176,330	43.7%
	4521	Season Passes	78,080	88,872	64,500	83,500	-	83,500	19,000	29.5%
	4522	Day Passes	79,621	106,112	63,822	85,000	-	85,000	21,178	33.2%
	4523	Fitness Revenue	246,875	394,911	317,790	402,320	57,100	459,420	141,630	44.6%
	4524	Senior Programs	245	375	-	500	-	500	500	-
	4525	Child Programs / Child Play	2,782	3,609	-	4,000	-	4,000	4,000	-
<b>Recreational Program Revenue Total</b>			<b>1,561,058</b>	<b>2,135,368</b>	<b>1,637,701</b>	<b>2,070,319</b>	<b>135,613</b>	<b>2,205,932</b>	<b>568,231</b>	<b>34.7%</b>
	4110	Plan Review Income	-	-	-	-	-	-	-	-
	4112	Inspection Fees	-	-	-	-	-	-	-	-
	4130	Builders Fees	986	1,015	-	9,410	-	9,410	9,410	-
	4401	Service Charges	-	-	-	-	-	-	-	-
	4402	Donations	2,550	562	-	-	-	-	-	-
	4403	Late Charges	-	-	-	-	-	-	-	-
	4405	Interest Income	847	6,894	-	30,000	-	30,000	30,000	-
	4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-
	4410	Rental Income - Leases	-	-	-	-	-	-	-	-
	4500	Other Income	16,869	59,563	17,000	21,380	-	21,380	4,380	25.8%
<b>Investment &amp; Other Revenue Total</b>			<b>21,251</b>	<b>68,033</b>	<b>17,000</b>	<b>60,790</b>	<b>-</b>	<b>60,790</b>	<b>43,790</b>	<b>257.6%</b>
<b>Revenue Total</b>			<b>1,582,309</b>	<b>2,203,401</b>	<b>1,654,701</b>	<b>2,131,109</b>	<b>135,613</b>	<b>2,266,722</b>	<b>612,021</b>	<b>37.0%</b>
<b>Expenses</b>			-	-	-	-	-	-	-	-

Brushy Creek MUD  
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Department: **Parks & Recreation**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
5010	Salary	2,089,588	2,403,166	2,637,556	3,019,573	5,500	3,025,073	387,517	14.7%
5012	Overtime	21,434	32,384	41,250	36,918	-	36,918	(4,332)	-10.5%
5014	Cell Phone Allowance	-	4,538	5,560	4,980	-	4,980	(580)	-10.4%
6405	Longevity Awards	-	12,323	13,730	14,904	-	14,904	1,174	8.6%
<b>Salaries Total</b>		<b>2,111,021</b>	<b>2,452,410</b>	<b>2,698,096</b>	<b>3,076,375</b>	<b>5,500</b>	<b>3,081,875</b>	<b>383,779</b>	<b>14.2%</b>
5013	Director Fees	-	-	-	-	-	-	-	-
<b>Director Fees Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5020	FICA / Medicare	159,843	184,654	206,405	235,343	-	235,343	28,938	14.0%
5030	Health	186,241	193,733	255,767	328,009	-	328,009	72,242	28.2%
5031	Vision Insurance	2,126	2,664	2,815	4,348	-	4,348	1,533	54.4%
5032	Dental	10,720	11,868	13,583	18,307	-	18,307	4,724	34.8%
5034	Life	2,097	2,355	2,556	3,383	-	3,383	827	32.4%
5035	Disability Insurance	7,089	7,776	8,557	11,077	-	11,077	2,520	29.4%
5040	Workers Compensation	24,148	30,631	47,660	31,936	-	31,936	(15,724)	-33.0%
5050	Unemployment Insurance	20,389	15,140	45,021	3,076	-	3,076	(41,945)	-93.2%
5065	Education Reimbursement	-	-	-	-	-	-	-	-
5070	Retirement	110,404	154,909	175,855	202,058	-	202,058	26,203	14.9%
<b>Benefits Total</b>		<b>523,057</b>	<b>603,730</b>	<b>758,219</b>	<b>837,536</b>	<b>-</b>	<b>837,536</b>	<b>79,317</b>	<b>10.5%</b>
5201	Airfare	-	1,109	-	700	-	700	700	-
5202	Lodging	384	3,053	1,500	3,650	-	3,650	2,150	143.3%
5204	Cab Fare / local transportation	-	890	-	500	-	500	500	-
5205	Parking	52	183	160	441	-	441	281	175.6%
5206	Travel Meals	465	829	1,625	2,100	-	2,100	475	29.2%
5207	Mileage	5,934	3,216	8,600	5,830	-	5,830	(2,770)	-32.2%
<b>Travel Total</b>		<b>6,835</b>	<b>9,280</b>	<b>11,885</b>	<b>13,221</b>	<b>-</b>	<b>13,221</b>	<b>1,336</b>	<b>11.2%</b>
6010	Contractual-Legal	-	-	-	-	-	-	-	-
6025	Contractual/Auditing	-	-	54,000	54,000	-	54,000	-	0.0%
6026	Investment Advisory Services	-	-	-	-	-	-	-	-
6032	Contractual / 80-20 Programs	113,756	206,657	140,787	169,400	-	169,400	28,613	20.3%
6040	Contractual/Network maint/dev.	-	-	-	-	-	-	-	-
6045	Contractual/Website	-	-	-	-	-	-	-	-
6055	Security	1,040	7,300	8,500	11,500	-	11,500	3,000	35.3%
6065	Depository Contract	32,198	42,820	42,000	47,500	-	47,500	5,500	13.1%
6070	Maintenance Contracts	514,409	594,623	655,150	708,000	-	708,000	52,850	8.1%
6078	Plumbing Inspections	-	-	-	-	-	-	-	-
6079	Engineering Fees	-	10,584	30,000	25,000	-	25,000	(5,000)	-16.7%
6080	Contractual/Contract Labor	181,944	185,175	214,370	221,500	30,000	251,500	37,130	17.3%
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	-	-
6210	Rent Expense	2,640	-	3,300	-	-	-	(3,300)	-100.0%
6250	Solid Waste Service	400	500	2,800	6,000	(6,000)	-	(2,800)	-100.0%
6305	Bill Production Expense	-	5,797	6,800	7,000	-	7,000	200	2.9%
6310	Fees/Dues/Subscription Expense	57,829	49,947	64,240	70,550	84	70,634	6,394	10.0%

Brushy Creek MUD  
 FY2024  
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Department: **Parks & Recreation**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	-	-
6312	BCRWWS Wastewater System	-	-	-	-	-	-	-	-
6314	Professional Development	3,171	2,753	41,545	39,900	(20,500)	19,400	(22,145)	-53.3%
6313	Certification Pay	-	-	-	6,760	5,500	12,260	12,260	-
6315	Lab Fees	-	-	-	-	-	-	-	-
6416	Liability Insurance	3,568	-	-	-	-	-	-	-
<b>Contractual Total</b>		<b>910,955</b>	<b>1,106,155</b>	<b>1,263,492</b>	<b>1,367,110</b>	<b>9,084</b>	<b>1,376,194</b>	<b>112,702</b>	<b>8.9%</b>
6105	Equipment	18,570	24,386	24,000	41,000	-	41,000	17,000	70.8%
6115	Materials & Supplies	192,347	237,347	249,425	280,864	500	281,364	31,939	12.8%
6120	Chemicals	54,584	50,795	73,000	75,920	-	75,920	2,920	4.0%
6121	Lab Supplies	-	-	-	-	-	-	-	-
6122	Uniforms	5,316	6,280	9,590	12,100	-	12,100	2,510	26.2%
6124	Fuel / Oil	10,608	18,000	23,800	24,514	-	24,514	714	3.0%
6130	Furniture	9,473	8,457	20,775	15,200	-	15,200	(5,575)	-26.8%
6145	Software Subscription	-	2,896	995	2,500	-	2,500	1,505	151.3%
6150	Business Meals	274	-	-	-	-	-	-	-
6154	Water Meters	-	-	-	-	-	-	-	-
6156	Pipes and Components	1,849	6,172	26,456	16,402	-	16,402	(10,054)	-38.0%
6160	Training Materials	-	126	-	2,000	-	2,000	2,000	-
6180	T-Shirts/Pins/Etc.	29,828	50,845	41,050	67,450	300	67,750	26,700	65.0%
6327	Program Meals	511	1,567	1,325	2,600	(150)	2,450	1,125	84.9%
<b>Equipment &amp; Supplies Total</b>		<b>323,362</b>	<b>406,870</b>	<b>470,416</b>	<b>540,550</b>	<b>650</b>	<b>541,200</b>	<b>70,784</b>	<b>15.0%</b>
6213	Vehicle Repairs & Maintenance	11,652	8,698	11,300	18,000	-	18,000	6,700	59.3%
6215	Facility Rent Expense	-	-	-	-	-	-	-	-
6216	Equipment Rent Expense	9,756	15,768	26,925	31,500	-	31,500	4,575	17.0%
6320	Repairs & Maintenance	207,384	141,699	158,250	183,700	8,500	192,200	33,950	21.5%
<b>Maintenance, Repair &amp; Facility Total</b>		<b>228,792</b>	<b>166,166</b>	<b>196,475</b>	<b>233,200</b>	<b>8,500</b>	<b>241,700</b>	<b>45,225</b>	<b>23.0%</b>
6300	Phone/Cable/Cell/Connectivity	22,037	14,628	19,390	19,972	-	19,972	582	3.0%
6400	Utilities Expense	120,563	134,458	151,340	163,447	-	163,447	12,107	8.0%
6430	Streetlights	-	-	-	-	-	-	-	-
<b>Utilities Total</b>		<b>142,600</b>	<b>149,086</b>	<b>170,730</b>	<b>183,419</b>	<b>-</b>	<b>183,419</b>	<b>12,689</b>	<b>7.4%</b>
6455	Principal - 2016 CC Revenue	440,000	450,000	465,000	475,000	-	475,000	10,000	2.2%
6456	Interest - 2016 CC Revenue	130,317	118,744	106,910	94,680	-	94,680	(12,230)	-11.4%
<b>Debt Service Total</b>		<b>570,317</b>	<b>568,744</b>	<b>571,910</b>	<b>569,680</b>	<b>-</b>	<b>569,680</b>	<b>(2,230)</b>	<b>-0.4%</b>
6220	Postage/Mailing/Shipping	4,224	3,596	6,350	7,200	-	7,200	850	13.4%
6322	Printing Expense	13,648	19,196	19,220	21,350	-	21,350	2,130	11.1%
6324	Advertising	654	530	350	250	-	250	(100)	-28.6%
6325	Recruiting Expense	-	-	-	-	-	-	-	-
6410	Loss on Investments	-	-	-	-	-	-	-	-
6425	Bad Debt Expense	-	-	-	-	-	-	-	-
7000	<b>Board Contingency</b>	-	-	-	-	-	-	-	-

Brushy Creek MUD  
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Department: **Parks & Recreation**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>All Other Total</b>		<b>18,526</b>	<b>23,323</b>	<b>25,920</b>	<b>28,800</b>	<b>-</b>	<b>28,800</b>	<b>2,880</b>	<b>11.1%</b>
<b>Subtotal Expenses</b>		<b>4,835,464</b>	<b>5,485,763</b>	<b>6,167,143</b>	<b>6,849,890</b>	<b>23,734</b>	<b>6,873,624</b>	<b>706,481</b>	<b>11.5%</b>
<u>Operating and Reserve Funding:</u>									
5902	Capital Outlay	530,098	20,908	1,591,900	-	-	-	(1,591,900)	-100.0%
5901	Projects - Capital Improvement	669,364	576,025	694,500	2,300,046	-	2,300,046	1,605,546	231.2%
6085	Projects - Engineering & Professiona	-	-	-	117,648	-	117,648	117,648	
6321	Projects - Repairs & Maintenance	-	-	-	228,000	-	228,000	228,000	
5903	Capital Expense Purchase	-	-	-	631,000	-	631,000	631,000	
<b>Capital &amp; Projects Total</b>		<b>1,199,463</b>	<b>596,932</b>	<b>2,286,400</b>	<b>3,276,694</b>	<b>-</b>	<b>3,276,694</b>	<b>990,294</b>	
<b>Total Expenses</b>		<b>6,034,926</b>	<b>6,082,696</b>	<b>8,453,543</b>	<b>10,126,584</b>	<b>23,734</b>	<b>10,150,318</b>	<b>1,696,775</b>	<b>20.1%</b>
<b>Net Revenue / (Expenses)</b>		<b>(4,452,617)</b>	<b>(3,879,294)</b>	<b>(6,798,842)</b>	<b>(7,995,475)</b>	<b>111,879</b>	<b>(7,883,596)</b>	<b>(1,084,754)</b>	<b>16.0%</b>

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 200 Parks Programs

Department: Parks & Recreation

										4%	Cost Ctr Manager					
Revenue	GL Code	GL Title	GL Combo	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2022 YOY %	FY2023 YOY %	CPI Increase	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
	4101	Property Tax Income	110-4101-200	-	-	-	-	-	-	-	-	-	-	-		
	4102	Delinquent Property Tax Income	110-4102-200	-	-	-	-	-	-	-	-	-	-	-		
<b>Property Tax Revenue Total</b>																
	4201	Water Service	110-4201-200	-	-	-	-	-	-	-	-	-	-	-		
	4203	WW Service	110-4203-200	-	-	-	-	-	-	-	-	-	-	-		
	4211	Water Connection	110-4211-200	-	-	-	-	-	-	-	-	-	-	-		
	4213	WW Connections	110-4213-200	-	-	-	-	-	-	-	-	-	-	-		
	4220	New Connection Fees	110-4220-200	-	-	-	-	-	-	-	-	-	-	-		
	4230	Solid Waste Services	110-4230-200	-	-	-	-	-	-	-	-	-	-	-		
	4240	Raw Water Sales	110-4240-200	-	-	-	-	-	-	-	-	-	-	-		
	4245	Wholesale Water	110-4245-200	-	-	-	-	-	-	-	-	-	-	-		
	4301	Regulatory Compliance Fee	110-4301-200	-	-	-	-	-	-	-	-	-	-	-		
<b>Utility Revenue Total</b>																
	4502	Promotional Materials	110-4502-200	150	2,058	2,000	1272%	-3%	2,080	4,000	-	4,000	2,000	100.0%		
	4504	Community Events Revenue	110-4504-200	11,438	8,470	20,100	-26%	137%	20,904	17,800	-	17,800	(2,300)	-11.4%		
	4501	Rental Income - Recreation	110-4501-200	13,546	21,469	10,750	58%	-50%	11,180	22,543	-	22,543	11,793	109.7%		
	4505	Program Revenue Contract	110-4505-200	41,802	40,987	24,000	-2%	-41%	24,960	44,000	-	44,000	20,000	83.3%		
	4510	Programming Events Income	110-4510-200	2,890	1,345	5,350	-53%	298%	5,564	1,700	-	1,700	(3,650)	-68.2%		
	4515	Camp Income	110-4515-200	-	-	-	-	-	-	-	-	-	-	-		
	4518	Memberships - Short Term	110-4518-200	-	-	-	-	-	-	-	-	-	-	-		
	4519	New Memberships	110-4519-200	-	-	-	-	-	-	-	-	-	-	-		
	4520	Memberships	110-4520-200	-	-	-	-	-	-	-	-	-	-	-		
	4521	Season Passes	110-4521-200	5,783	5,250	4,500	-9%	-14%	4,680	5,500	-	5,500	1,000	22.2%		
	4522	Day Passes	110-4522-200	-	-	-	-	-	-	-	-	-	-	-		
	4523	Fitness Revenue	110-4523-200	97,329	147,398	107,730	51%	-27%	112,039	95,450	9,100	104,550	(3,180)	-3.0%		
	4524	Senior Programs	110-4524-200	-	-	-	-	-	-	-	-	-	-	-		
	4525	Child Programs / Child Play	110-4525-200	-	-	-	-	-	-	-	-	-	-	-		
<b>Recreational Program Revenue Total</b>																
	4110	Plan Review Income	110-4110-200	-	-	-	-	-	-	-	-	-	-	-		
	4112	Inspection Fees	110-4112-200	-	-	-	-	-	-	-	-	-	-	-		
	4130	Builders Fees	110-4130-200	-	-	-	-	-	-	-	-	-	-	-		
	4401	Service Charges	110-4401-200	-	-	-	-	-	-	-	-	-	-	-		
	4402	Donations	110-4402-200	2,150	487	-	-77%	-100%	-	-	-	-	-	-		
	4403	Late Charges	110-4403-200	-	-	-	-	-	-	-	-	-	-	-		
	4405	Interest Income	110-4405-200	-	-	-	-	-	-	-	-	-	-	-		
	4406	Gain/Loss on Investments	110-4406-200	-	-	-	-	-	-	-	-	-	-	-		
	4410	Rental Income - Leases	110-4410-200	-	-	-	-	-	-	-	-	-	-	-		
	4500	Other Income	110-4500-200	-	388	-	-	-100%	-	-	-	-	-	-		
<b>Investment &amp; Other Revenue Total</b>																
<b>Revenue Total</b>				<b>175,087</b>	<b>227,853</b>	<b>174,430</b>			<b>181,407</b>	<b>190,993</b>	<b>9,100</b>	<b>200,093</b>	<b>25,663</b>	<b>14.7%</b>	Please refer to notes at program level.	
<b>Expenses</b>																
	5010	Salary	110-5010-200	244,716	220,507	224,923	-10%	2%	233,920	254,050	-	254,050	29,127	12.9%		
	5012	Overtime	110-5012-200	2,203	4,378	7,500	99%	71%	7,800	4,991	-	4,991	(2,509)	-33.4%		
	5014	Cell Phone Allowance	110-5014-200	-	583	300	-49%	-	312	726	-	726	426	142.0%		
	6405	Longevity Awards	110-6405-200	-	1,237	1,380	12%	-	1,435	1,496	-	1,496	116	8.4%		
<b>Salaries Total</b>																
	5013	Director Fees	110-5013-200	-	-	-	-	-	-	-	-	-	-	-		
<b>Director Fees Total</b>																
	5020	FICA / Medicare	110-5020-200	18,759	17,102	17,909	-9%	5%	18,625	19,987	-	19,987	2,078	11.6%		
	5030	Health	110-5030-200	21,477	21,238	25,997	-1%	22%	27,037	35,398	-	35,398	9,401	36.2%		
	5031	Vision Insurance	110-5031-200	248	294	295	19%	0%	307	459	-	459	164	55.6%		
	5032	Dental	110-5032-200	1,244	1,308	1,417	5%	8%	1,474	1,929	-	1,929	512	36.1%		
	5034	Life	110-5034-200	260	289	296	11%	2%	308	403	-	403	107	36.2%		
	5035	Disability Insurance	110-5035-200	898	938	973	4%	4%	1,012	1,335	-	1,335	362	37.2%		
	5040	Workers Compensation	110-5040-200	2,563	2,649	3,787	3%	43%	3,938	2,712	-	2,712	(1,075)	-28.4%		
	5050	Unemployment Insurance	110-5050-200	1,864	915	2,160	-51%	136%	2,246	261	-	261	(1,899)	-87.9%		
	5065	Education Reimbursement	110-5065-200	-	-	-	-	-	-	-	-	-	-	-		
	5070	Retirement	110-5070-200	13,931	16,484	16,628	18%	1%	17,293	20,932	-	20,932	4,304	25.9%		
<b>Benefits Total</b>																
	5201	Airfare	110-5201-200	-	-	-	-	-	-	-	-	-	-	-		
	5202	Lodging	110-5202-200	-	248	300	21%	-	312	350	-	350	50	16.7%		
	5204	Cab Fare / local transportation	110-5204-200	-	-	-	-	-	-	-	-	-	-	-		
	5205	Parking	110-5205-200	-	-	-	-	-	-	-	-	-	-	-		
	5206	Travel Meals	110-5206-200	-	-	-	-	-	-	-	-	-	-	-		
	5207	Mileage	110-5207-200	6	179	-	-	-	-	200	-	200	200			
<b>Travel Total</b>																
				<b>6</b>	<b>427</b>	<b>300</b>			<b>312</b>	<b>550</b>	<b>-</b>	<b>550</b>	<b>250</b>	<b>83.3%</b>		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 200 Parks Programs

Department: Parks & Recreation

										4%	Cost Ctr Manager					
GL Code	GL Title	GL Combo	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2022 YOY %	FY2023 YOY %	CPI Increase	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
6010	Contractual-Legal	110-6010-200	-	-	-	-	-	-	-	-	-	-	-	-		
6025	Contractual/Auditing	110-6025-200	-	-	-	-	-	-	-	-	-	-	-	-		
6026	Investment Advisory Services	110-6026-200	-	-	-	-	-	-	-	-	-	-	-	-		
6032	Contractual / 80-20 Programs	110-6032-200	26,437	36,557	19,000	38%	-48%	19,760	35,200	35,200	16,200	85.3%				
6040	Contractual/Network maint/dev.	110-6040-200	-	-	-	-	-	-	-	-	-	-	-	-		
6045	Contractual/Website	110-6045-200	-	-	-	-	-	-	-	-	-	-	-	-		
6055	Security	110-6055-200	440	4,125	6,500	838%	58%	6,760	8,000	8,000	1,500	23.1%				
6065	Depository Contract	110-6065-200	-	-	-	-	-	-	-	-	-	-	-	-		
6070	Maintenance Contracts	110-6070-200	-	-	-	-	-	-	-	-	-	-	-	-		
6078	Plumbing Inspections	110-6078-200	-	-	-	-	-	-	-	-	-	-	-	-		
6079	Engineering Fees	110-6079-200	-	34	-	-	-100%	-	25,000	25,000	25,000					
6080	Contractual/Contract Labor	110-6080-200	21,076	54,278	44,770	158%	-18%	46,561	50,300	50,300	5,530	12.4%				
6153	WCRRWL Raw Water Line	110-6153-200	-	-	-	-	-	-	-	-	-	-	-	-		
6210	Rent Expense	110-6210-200	-	-	-	-	-	-	-	-	-	-	-	-		
6250	Solid Waste Service	110-6250-200	-	-	-	-	-	-	-	-	-	-	-	-		
6305	Bill Production Expense	110-6305-200	-	-	-	-	-	-	-	-	-	-	-	-		
6310	Fees/Dues/Subscription Expense	110-6310-200	2,262	2,277	8,115	1%	256%	8,440	1,900	1,984	(6,131)	-75.6%				
6311	TCEQ Regulatory Fees	110-6311-200	-	-	-	-	-	-	-	-	-	-	-	-		
6312	BCRWWS Wastewater System	110-6312-200	-	-	-	-	-	-	-	-	-	-	-	-		
6314	Professional Development	110-6314-200	-	-	-	-	-	-	-	-	-	-	-	-		
6313	Certification Pay	110-6313-200	-	-	-	-	-	-	572	572	572					
6315	Lab Fees	110-6315-200	-	-	-	-	-	-	-	-	-	-	-	-		
6416	Liability Insurance	110-6416-200	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Contractual Total</b>			<b>50,215</b>	<b>97,271</b>	<b>78,385</b>			<b>81,520</b>	<b>120,972</b>	<b>84</b>	<b>121,056</b>	<b>42,671</b>	<b>54.4%</b>			
6105	Equipment	110-6105-200	2,113	4,250	100	101%	-98%	104	-	-	(100)	-100.0%				
6115	Materials & Supplies	110-6115-200	15,715	30,986	60,375	97%	95%	62,790	50,050	500	50,550	(9,825)	-16.3%			
6120	Chemicals	110-6120-200	-	-	-	-	-	-	-	-	-	-	-	-		
6121	Lab Supplies	110-6121-200	-	-	-	-	-	-	-	-	-	-	-	-		
6122	Uniforms	110-6122-200	-	127	-	-	-100%	-	-	-	-	-	-	-		
6124	Fuel / Oil	110-6124-200	-	-	-	-	-	-	-	-	-	-	-	-		
6130	Furniture	110-6130-200	-	-	-	-	-	-	-	-	-	-	-	-		
6145	Software Subscription	110-6145-200	-	29	845	-	2815%	879	-	-	(845)	-100.0%				
6150	Business Meals	110-6150-200	214	-	-	-	-100%	-	-	-	-	-	-	-		
6154	Water Meters	110-6154-200	-	-	-	-	-	-	-	-	-	-	-	-		
6156	Pipes and Components	110-6156-200	-	-	-	-	-	-	-	-	-	-	-	-		
6160	Training Materials	110-6160-200	-	-	-	-	-	-	-	-	-	-	-	-		
6180	T-Shirts/Pins/Etc.	110-6180-200	16,197	21,438	19,550	32%	-9%	20,332	25,650	300	25,950	6,400	32.7%			
6327	Program Meals	110-6327-200	-	1,123	975	-	-13%	1,014	650	(150)	500	(475)	-48.7%			
<b>Equipment &amp; Supplies Total</b>			<b>34,239</b>	<b>57,954</b>	<b>81,845</b>			<b>85,119</b>	<b>76,350</b>	<b>650</b>	<b>77,000</b>	<b>(4,845)</b>	<b>-5.9%</b>			
6213	Vehicle Repairs & Maintenance	110-6213-200	-	365	-	-	-100%	-	-	-	-	-	-	-		
6215	Facility Rent Expense	110-6215-200	-	-	-	-	-	-	-	-	-	-	-	-		
6216	Equipment Rent Expense	110-6216-200	3,242	12,766	24,200	294%	90%	25,168	27,000	-	27,000	2,800	11.6%			
6320	Repairs & Maintenance	110-6320-200	19	-	4,900	-	-100%	5,096	2,200	-	2,200	(2,700)	-55.1%			
<b>Maintenance, Repair &amp; Facility Total</b>			<b>3,261</b>	<b>13,131</b>	<b>29,100</b>			<b>30,264</b>	<b>29,200</b>	<b>-</b>	<b>29,200</b>	<b>100</b>	<b>0.3%</b>			
6300	Phone/Cable/Cell/Connectivity	110-6300-200	450	8	400	-98%	5233%	416	412	-	412	12	3.0%			
6400	Utilities Expense	110-6400-200	-	-	-	-	-	-	-	-	-	-	-	-		
6430	Streetlights	110-6430-200	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Utilities Total</b>			<b>450</b>	<b>8</b>	<b>400</b>			<b>416</b>	<b>412</b>	<b>-</b>	<b>412</b>	<b>12</b>	<b>3.0%</b>			
6455	Principal - 2016 CC Revenue	110-6455-200	-	-	-	-	-	-	-	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	110-6456-200	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Debt Service Total</b>			<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
6220	Postage/Mailing/Shipping	110-6220-200	314	68	-	-79%	-100%	-	200	-	200	200				
6322	Printing Expense	110-6322-200	731	142	120	-81%	-16%	125	150	-	150	30	25.0%			
6324	Advertising	110-6324-200	582	530	300	-9%	-43%	312	250	-	250	(50)	-16.7%			
6325	Recruiting Expense	110-6325-200	-	-	-	-	-	-	-	-	-	-	-	-		
6410	Loss on Investments	110-6410-200	-	-	-	-	-	-	-	-	-	-	-	-		
6425	Bad Debt Expense	110-6425-200	-	-	-	-	-	-	-	-	-	-	-	-		
7000	Board Contingency	110-7000-200	-	-	-	-	-	-	-	-	-	-	-	-		
<b>All Other Total</b>			<b>1,627</b>	<b>740</b>	<b>420</b>			<b>437</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>180</b>	<b>42.9%</b>			
<b>Subtotal Expenses</b>			<b>397,960</b>	<b>457,451</b>	<b>494,015</b>			<b>513,776</b>	<b>572,764</b>	<b>734</b>	<b>573,498</b>	<b>79,483</b>	<b>16.1%</b>	Please refer to notes at program level.		
Operating and Reserve Funding:																
5902	Capital Outlay	110-5902-200	7,120	1,175	250,000	-83%	21177%	260,000	-	-	-	(250,000)	-100.0%			
5901	Projects - Capital Improvement	110-5901-200	256,567	313,702	-	22%	-100%	-	-	-	-	-	-	-		
6085	Projects - Engineering & Professionc	110-6085-200	-	-	-	-	-	-	-	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	110-6321-200	-	-	-	-	-	-	-	-	-	-	-	-		
5903	Capital Expense Purchase	110-5903-200	-	-	-	-	-	-	150,000	-	150,000	150,000				

Brushy Creek MUD  
 FY2024

Budget Workbook

Cost Center: 200 Parks Programs

Department: Parks & Recreation

GL Code	GL Title	GL Combo	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2022 YOY %	FY2023 YOY %	CPI Increase	4%		FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
									Cost Ctr Manager							
<b>Capital &amp; Projects Total</b>			263,687	314,877	250,000			260,000		150,000	-	150,000	(100,000)			
<b>Total Expenses</b>			<b>661,647</b>	<b>772,327</b>	<b>744,015</b>			<b>773,776</b>		<b>722,764</b>	<b>734</b>	<b>723,498</b>	<b>(20,517)</b>	<b>-2.8%</b>		
<b>Net Revenue / (Expenses)</b>			<b>(486,560)</b>	<b>(544,475)</b>	<b>(569,585)</b>			<b>(592,348)</b>		<b>(531,771)</b>	<b>8,366</b>	<b>(523,405)</b>	<b>46,180</b>	<b>-8.1%</b>		

Shady Creek MUD  
2024

Budget Workbook

Cost Center: 200 Parks Programs

Revenue	GL	GL Title	Project	Project Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
	4504	Community Events Re	2701	Holiday in the Park	-	800	1,500	1,500		1,500	-		0% Sponsorship & Vendor Fee's
	4504	Community Events Re	2718	Doggy 4K Play Day	780	685	800	500		500	(300)	-38%	Sponsorship & Vendor Fee's Event discontinued
	4504	Community Events Re	2721	Bat Fest	2,025	275	-	-		-	-	-	
	4504	Community Events Re	2725	Summer Kick-Off Night Out a	150	-	-	-		-	-	-	
	4504	Community Events Re	2735	Hairy Man Festival	-	25	6,000	6,000		6,000	-		0% Sponsorship & Vendor Fee's
	4504	Community Events Re	2743	Egg Hunt	-	1,085	800	800		800	-		0% Sponsorship & Vendor Fee's
	4504	Community Events Re	2744	4th of July	450	400	1,000	1,000		1,000	-		0% Sponsorship & Vendor Fee's
	4504	Community Events Re	2750	BC Life Event	120	-	-	-		-	-	-	
	4504	Community Events Re	2775	BBQ Cook-Off	7,913	5,200	10,000	8,000		8,000	(2,000)	-20%	Sponsorship & Vendor Fee's (Lower than anticipated, waiving vendor fees to increase participation).
		<b>Community Events Revenue Total</b>			<b>11,438</b>	<b>8,470</b>	<b>20,100</b>	<b>17,800</b>		<b>17,800</b>	<b>(2,300)</b>	<b>-11%</b>	
	4502	Promotional Material	1000	Operating	-	(73)	-	-		-	-	-	
	4502	Promotional Material	5501	T-shirts - Hairy Man Festival	-	-	1,000	2,000		2,000	1,000	100%	Doubled FY2024 based on current sales (Price increase from \$5 to \$7)
	4502	Promotional Material	5502	T-Shirts - BBQ Cook Off	150	967	1,000	2,000		2,000	1,000	100%	Doubled FY2024 based on current sales (Price increase from \$5 to \$7)
	4502	Promotional Material	5504	T-Shirts - BC Life	-	1,164	-	-		-	-	-	BCLife Shirts Moved to 120
		<b>Promotional Materials Total</b>			<b>150</b>	<b>2,058</b>	<b>2,000</b>	<b>4,000</b>		<b>4,000</b>	<b>2,000</b>	<b>100%</b>	
	4505	Program Revenue Cr	5302	Kid Fit Tennis	41,802	40,987	24,000	44,000		44,000	20,000	83%	Anticipated participation based on YTD FY23 revenue as of March.
		<b>Program Revenue Contract Total</b>			<b>41,802</b>	<b>40,987</b>	<b>24,000</b>	<b>44,000</b>		<b>44,000</b>	<b>20,000</b>	<b>83%</b>	
	4510	Programming Events	2701	Holiday in the Park	-	-	2,000	-		-	(2,000)	-100%	See GL 4504 Community Events Revenue
	4510	Programming Events	2718	Doggy 4K Play Day	-	-	150	-		-	(150)	-100%	See GL 4504 Community Events Revenue
	4510	Programming Events	2735	Hairy Man Festival	-	-	2,000	-		-	(2,000)	-100%	See GL 4502 Promotional Materials
	4510	Programming Events	5220	Mud Run	520	390	200	-		-	(200)	-100%	
	4510	Programming Events	5224	Parent Child Event	-	-	-	-		-	-	-	
	4510	Programming Events	5232	Community Campout	885	1,095	1,000	1,000		1,000	-		0%
	4510	Programming Events	5296	Teen Adventure Trips	1,485	(140)	-	700		700	700		
		<b>Programming Events Income Total</b>			<b>2,890</b>	<b>1,345</b>	<b>5,350</b>	<b>1,700</b>		<b>1,700</b>	<b>(3,650)</b>	<b>-68%</b>	
	4521	Season Passes	1000	Operating	5,783	5,250	4,500	5,500		5,500	1,000	22%	Tennis Passes/ Pickle ball potential to use tennis courts (CH is striped). Potential for pickle ball courts increased revenue.
		<b>Season Passes Total</b>			<b>5,783</b>	<b>5,250</b>	<b>4,500</b>	<b>5,500</b>		<b>5,500</b>	<b>1,000</b>	<b>22%</b>	
	4501	Rental Income - Recr	1000	Operating	13,546	21,469	10,750	22,543		22,543	11,793	110%	Based on rental volume, rate increase pending analysis. (Tentative Budget 5% of FY2022) - Ang will bring to the Board in May
		<b>Rental Income Total</b>			<b>13,546</b>	<b>21,469</b>	<b>10,750</b>	<b>22,543</b>		<b>22,543</b>	<b>11,793</b>	<b>110%</b>	
	4523	Fitness Revenue	5235	Afterschool Program	(5)	-	-	-		-	-	-	
	4523	Fitness Revenue	5306	Kickball League - Parks	560	1,920	1,250	-	2,000	2,000	750	60%	
	4523	Fitness Revenue	5307	Little Hitters	370	175	230	200	(200)	-	(230)	-100%	
	4523	Fitness Revenue	5309	Sand Volleyball League-Adu	3,055	3,575	2,350	4,000	2,000	6,000	3,650	155%	
	4523	Fitness Revenue	5333	Color Run	320	70	-	500		500	500		
	4523	Fitness Revenue	5334	Disc Golf Tournament	2,160	605	500	-		-	(500)	-100%	Discontinued
	4523	Fitness Revenue	5338	Combination Summer Camp	44,111	44,696	36,400	-		-	(36,400)	-100%	
	4523	Fitness Revenue	5343	5K Trail Series	965	783	1,000	550		550	(450)	-45%	
	4523	Fitness Revenue	5352	Soccer League Adult	1,800	3,200	2,800	3,000		3,000	200	7%	
	4523	Fitness Revenue	5363	Flag Football League-Youth	3,480	12,090	9,600	11,000		11,000	1,400	15%	
	4523	Fitness Revenue	5367	Hairy Man 5K Race	578	925	800	1,500		1,500	700	88%	
	4523	Fitness Revenue	5374	Tee Ball League	4,395	12,400	7,800	9,700	300	10,000	2,200	28%	
	4523	Fitness Revenue	5379	Soccer League Youth	35,540	66,960	45,000	65,000	5,000	70,000	25,000	56%	
		<b>Fitness Revenue Total</b>			<b>97,329</b>	<b>147,398</b>	<b>107,730</b>	<b>95,450</b>	<b>9,100</b>	<b>104,550</b>	<b>(3,180)</b>	<b>-3%</b>	

shy Creek MUD  
2024

Budget Workbook

Cost Center: **200** Parks Programs

GL	GL Title	Project	Project Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
4402	Donations	1000	Operating	2,150	-	-	-	-	-	-	-	See GL 4504 Community Events Revenue
4402	Donations	2718	Doggy 4K Play Day	-	320	-	-	-	-	-	-	See GL 4504 Community Events Revenue
4402	Donations	2775	BBQ Cook-Off	-	167	-	-	-	-	-	-	See GL 4504 Community Events Revenue
<b>Donations Total</b>				<b>2,150</b>	<b>487</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
4500	Other Income	2775	BBQ Cook-Off	-	388	-	-	-	-	-	-	See GL 4504 Community Events Revenue
<b>Other Income Total</b>				<b>-</b>	<b>388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Recreational Program Revenue Total</b>				<b>175,087</b>	<b>227,853</b>	<b>174,430</b>	<b>190,993</b>	<b>9,100</b>	<b>200,093</b>	<b>25,663</b>	<b>14.7%</b>	
<b>Expenses</b>												
5010	Salary	1000	Operating	244,716	220,507	224,923	<b>254,050</b>	-	<b>254,050</b>	29,127	13%	
5012	Overtime	1000	Operating	2,203	4,378	7,500	<b>4,991</b>	-	<b>4,991</b>	(2,509)	-33%	
5014	Cell Phone Allowanc	1000	Operating	-	583	300	<b>726</b>	-	<b>726</b>	426	142%	
6405	Longevity Awards	1000	Operating	-	1,237	1,380	<b>1,496</b>	-	<b>1,496</b>	116	8%	
<b>Salaries Total</b>				<b>246,919</b>	<b>226,704</b>	<b>234,103</b>	<b>261,263</b>	<b>-</b>	<b>261,263</b>	<b>27,160</b>	<b>12%</b>	
5020	FICA / Medicare	1000	Operating	18,759	17,102	17,909	<b>19,987</b>	-	<b>19,987</b>	2,078	12%	
5030	Health	1000	Operating	21,477	21,238	25,997	<b>35,398</b>	-	<b>35,398</b>	9,401	36%	
5031	Vision Insurance	1000	Operating	248	294	295	<b>459</b>	-	<b>459</b>	164	56%	
5032	Dental	1000	Operating	1,244	1,308	1,417	<b>1,929</b>	-	<b>1,929</b>	512	36%	
5034	Life	1000	Operating	260	289	294	<b>403</b>	-	<b>403</b>	107	36%	
5035	Disability Insurance	1000	Operating	898	938	973	<b>1,335</b>	-	<b>1,335</b>	362	37%	
5040	Workers Compensati	1000	Operating	2,563	2,649	3,787	<b>2,712</b>	-	<b>2,712</b>	(1,075)	-28%	
5050	Unemployment Insur	1000	Operating	1,864	915	2,160	<b>261</b>	-	<b>261</b>	(1,899)	-88%	
5065	Education Reimburse	1000	Operating	-	-	-	-	-	-	-	-	
5070	Retirement	1000	Operating	13,931	16,484	16,628	<b>20,932</b>	-	<b>20,932</b>	4,304	26%	
<b>Benefits Total</b>				<b>61,244</b>	<b>61,216</b>	<b>69,462</b>	<b>83,417</b>	<b>-</b>	<b>83,417</b>	<b>13,955</b>	<b>20%</b>	
5202	Lodging	2775	BBQ Cook-Off	-	248	300	<b>350</b>	-	<b>350</b>	50	17%	For Head Judge
5207	Mileage	1000	Operating	-	179	-	<b>200</b>	-	<b>200</b>	200	-	
5207	Mileage	5334	Disc Golf Tournament	6	-	-	-	-	-	-	-	Discontinued
<b>Travel Total</b>				<b>6</b>	<b>427</b>	<b>300</b>	<b>550</b>	<b>-</b>	<b>550</b>	<b>250</b>	<b>83%</b>	
6032	Contractual / 80-20 P	5302	Kid Fit Tennis	26,437	33,997	19,000	<b>35,200</b>	-	<b>35,200</b>	16,200	85%	Based on 80/20 or 70/30 or 75/25
6032	Contractual / 80-20 P	5339	TaeKwonDo (Brushy Creek Al	-	2,560	-	-	-	-	-	-	In Cost Center 300
<b>6032 Total</b>				<b>26,437</b>	<b>36,557</b>	<b>19,000</b>	<b>35,200</b>	<b>-</b>	<b>35,200</b>	<b>16,200</b>	<b>1</b>	
6055	Security	2735	Hairy Man Festival	-	-	3,000	<b>3,500</b>	-	<b>3,500</b>	500	17%	
6055	Security	2744	4th of July	440	-	-	-	-	-	-	-	
6055	Security	2775	BBQ Cook-Off	-	4,125	3,500	<b>4,500</b>	-	<b>4,500</b>	1,000	29%	
<b>6055 Total</b>				<b>440</b>	<b>4,125</b>	<b>6,500</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>1,500</b>	<b>0</b>	
6079	Engineering Fees	1000	Operating	-	34	-	<b>25,000</b>	-	<b>25,000</b>	25,000	-	SEC Landscape Contract - Rolling \$25K/year
<b>6079 Total</b>				<b>-</b>	<b>34</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	
6080	Contractual/Contra	2701	Holiday in the Park	633	7,740	6,800	<b>7,000</b>	-	<b>7,000</b>	200	3%	Inflatables and train
6080	Contractual/Contra	2718	Doggy 4K Play Day	725	750	400	<b>500</b>	-	<b>500</b>	100	25%	Flying disc dogs
6080	Contractual/Contra	2721	Bat Fest	1,770	-	1,400	-	-	-	(1,400)	-100%	
6080	Contractual/Contra	2725	Summer Kick-Off Night Out a	1,259	500	650	<b>1,000</b>	-	<b>1,000</b>	350	54%	Movie Rental & Band
6080	Contractual/Contra	2735	Hairy Man Festival	6,236	8,305	5,000	<b>5,000</b>	-	<b>5,000</b>	-	0%	Lighting.
6080	Contractual/Contra	2743	Egg Hunt	615	4,356	1,500	<b>3,750</b>	-	<b>3,750</b>	2,250	150%	
6080	Contractual/Contra	2744	4th of July	1,890	6,740	2,100	<b>6,250</b>	-	<b>6,250</b>	4,150	198%	
6080	Contractual/Contra	2750	BC Life Event	885	280	750	-	-	-	(750)	-100%	
6080	Contractual/Contra	2775	BBQ Cook-Off	722	19,301	21,000	<b>20,000</b>	-	<b>20,000</b>	(1,000)	-5%	sound system.
6080	Contractual/Contra	5220	Mud Run	801	300	220	-	-	-	(220)	-100%	Add elements (inflatables)
6080	Contractual/Contra	5232	Community Campout	1,160	971	600	<b>1,000</b>	-	<b>1,000</b>	400	67%	
6080	Contractual/Contra	5309	Sand Volleyball League Adu	2,925	2,840	2,000	<b>3,300</b>	-	<b>3,300</b>	1,300	65%	
6080	Contractual/Contra	5351	Bball League-Adult	-	110	-	-	-	-	-	-	
6080	Contractual/Contra	5352	Soccer League Adult	1,455	2,085	1,600	<b>2,000</b>	-	<b>2,000</b>	400	25%	Based on FY2023 trends and increased rates.
6080	Contractual/Contra	5379	Soccer League Youth	-	-	750	<b>500</b>	-	<b>500</b>	(250)	-33%	

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<b>6080 Total</b>				<b>21,076</b>	<b>54,278</b>	<b>44,770</b>	<b>50,300</b>	<b>-</b>	<b>50,300</b>	<b>5,530</b>	<b>0</b>	
6310	Fees/Dues/Subscripti	1000	Operating	778	144	4,000	-	-	-	(4,000)	-100%	
6310	Fees/Dues/Subscripti	2721	Bat Fest	-	-	450	-	-	-	(450)	-100%	
6310	Fees/Dues/Subscripti	2735	Hairy Man Festival	-	-	-	-	-	-	-		
6310	Fees/Dues/Subscripti	2750	BC Life Event	-	-	450	-	-	-	(450)	-100%	Movie rental
6310	Fees/Dues/Subscripti	2775	BBQ Cook-Off	153	228	75	<b>200</b>	-	<b>200</b>	125	167%	
6310	Fees/Dues/Subscripti	5232	Community Campout	-	435	900	<b>500</b>	-	<b>500</b>	(400)	-44%	Movie rental
6310	Fees/Dues/Subscripti	5306	Kickball League - Parks	14	77	70	-	<b>84</b>	<b>84</b>	14	20%	
6310	Fees/Dues/Subscripti	5309	Sand Volleyball League Adu	259	154	170	<b>225</b>	-	<b>225</b>	55	32%	
6310	Fees/Dues/Subscripti	5338	Combination Camp	742	530	2,000	-	-	-	(2,000)	-100%	
6310	Fees/Dues/Subscripti	5343	5K Trail Series	-	50	-	<b>50</b>	-	<b>50</b>	50		
6310	Fees/Dues/Subscripti	5352	Soccer League Adult	63	112	-	<b>125</b>	-	<b>125</b>	125		
6310	Fees/Dues/Subscripti	5363	Flag Football League-Youth	-	56	-	<b>125</b>	-	<b>125</b>	125		
6310	Fees/Dues/Subscripti	5374	Tee Ball League	28	-	-	<b>125</b>	-	<b>125</b>	125		
6310	Fees/Dues/Subscripti	5379	Soccer League Youth	224	490	-	<b>550</b>	-	<b>550</b>	550		
<b>6310 Total</b>				<b>2,262</b>	<b>2,277</b>	<b>8,115</b>	<b>1,900</b>	<b>84</b>	<b>1,984</b>	<b>(6,131)</b>	<b>(1)</b>	
6313	Certification Pay	1000	Operating	-	-	-	<b>572</b>	-	<b>572</b>	572		
<b>6313 Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>572</b>	<b>-</b>	<b>572</b>	<b>572</b>		
<b>Contractual Total</b>				<b>50,215</b>	<b>97,271</b>	<b>78,385</b>	<b>120,972</b>	<b>84</b>	<b>121,056</b>	<b>42,671</b>	<b>54%</b>	
6105	Equipment	1000	Operating	372	4,250	-	-	-	-	-		None anticipated
6105	Equipment	2701	Holiday in the Park	1,710	-	-	-	-	-	-		
6105	Equipment	5309	Sand Volleyball League Adu	-	-	100	-	-	-	(100)	-100%	
6105	Equipment	5379	Soccer League Youth	31	-	-	-	-	-	-		
<b>6105 Total</b>				<b>2,113</b>	<b>4,250</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100)</b>	<b>(1)</b>	
6115	Materials & Supplies	1000	Operating	962	1,352	-	-	-	-	-		\$0 Should be allocated to each program. Combined with Hairy Man Festival - funds moved (Single
6115	Materials & Supplies	2422	Hairy ManTrail	-	-	16,000	-	-	-	(16,000)	-100%	Event)
6115	Materials & Supplies	2701	Holiday in the Park	440	1,120	2,000	<b>3,500</b>	-	<b>3,500</b>	1,500	75%	Gingerbread, Decoration, and Other Supplies
6115	Materials & Supplies	2708	Sendero Pool Party	13	-	650	-	-	-	(650)	-100%	Should be in cost center 250
6115	Materials & Supplies	2709	Open House	-	397	-	-	-	-	-		
6115	Materials & Supplies	2711	Learn to Fish	-	-	-	<b>300</b>	<b>(300)</b>	-	-		
6115	Materials & Supplies	2714	Pocket Park Play Day	-	51	500	-	-	-	(500)	-100%	
6115	Materials & Supplies	2718	Doggy 4K Play Day	434	579	1,000	<b>1,500</b>	-	<b>1,500</b>	500	50%	
6115	Materials & Supplies	2721	Bat Fest	279	134	300	-	-	-	(300)	-100%	
6115	Materials & Supplies	2725	Summer Kick-Off Night Out a	683	1,128	1,400	<b>1,750</b>	-	<b>1,750</b>	350	25%	
6115	Materials & Supplies	2729	Trout Fishing Derby	-	-	-	<b>1,500</b>	<b>500</b>	<b>2,000</b>	2,000		
6115	Materials & Supplies	2730	Hairy Man Trail	-	71	-	-	-	-	-		Combined with Hairy Man Festival
6115	Materials & Supplies	2733	Pocket Park Appreciation Evi	46	19	-	-	-	-	-		
6115	Materials & Supplies	2735	Hairy Man Festival	4,976	7,944	5,000	<b>8,500</b>	-	<b>8,500</b>	3,500	70%	Dunking booth, train, balloons, photographer, bands
6115	Materials & Supplies	2736	Touch a Truck	-	-	500	-	-	-	(500)	-100%	New event
6115	Materials & Supplies	2743	Egg Hunt	150	2,315	2,800	<b>3,250</b>	-	<b>3,250</b>	450	16%	
6115	Materials & Supplies	2744	4th of July	963	1,587	1,650	<b>1,750</b>	-	<b>1,750</b>	100	6%	
6115	Materials & Supplies	2750	BC Life Event	185	185	1,500	-	-	-	(1,500)	-100%	
6115	Materials & Supplies	2751	Spring Clean-up	-	-	-	<b>500</b>	-	<b>500</b>	500		
6115	Materials & Supplies	2752	Fall Clean-up	-	-	-	<b>500</b>	-	<b>500</b>	500		
6115	Materials & Supplies	2754	Garden Club (M)	70	-	-	-	-	-	-		
6115	Materials & Supplies	2763	Service Award Projects	-	-	-	<b>5,000</b>	-	<b>5,000</b>	5,000		
6115	Materials & Supplies	2775	BBQ Cook-Off	620	5,079	12,500	<b>6,000</b>	-	<b>6,000</b>	(6,500)	-52%	FY2023 likely overbudgeted for this GL
6115	Materials & Supplies	5220	Mud Run	540	798	575	-	-	-	(575)	-100%	
6115	Materials & Supplies	5232	Community Campout	983	1,515	3,000	<b>2,500</b>	-	<b>2,500</b>	(500)	-17%	
6115	Materials & Supplies	5306	Kickball League - Parks	31	360	200	-	<b>300</b>	<b>300</b>	100	50%	
6115	Materials & Supplies	5309	Sand Volleyball League Adu	-	340	100	<b>500</b>	-	<b>500</b>	400	400%	
6115	Materials & Supplies	5333	Color Run	68	185	-	<b>200</b>	-	<b>200</b>	200		
6115	Materials & Supplies	5334	Disc Golf Tournament	583	751	400	-	-	-	(400)	-100%	Discontinued
6115	Materials & Supplies	5338	Combination Camp	2,136	830	3,000	-	-	-	(3,000)	-100%	
6115	Materials & Supplies	5343	5K Trail Series	109	50	200	<b>300</b>	-	<b>300</b>	100	50%	
6115	Materials & Supplies	5352	Soccer League Adult	414	259	-	<b>500</b>	-	<b>500</b>	500		

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6115	Materials & Supplies	5363	Flag Football League-Youth	177	948	1,200	1,200		1,200	-	0%	
6115	Materials & Supplies	5367	Hairy Man 5K Race	-	-	200	300		300	100	50%	
6115	Materials & Supplies	5374	Tee Ball League	234	599	200	500		500	300	150%	
6115	Materials & Supplies	5379	Soccer League Youth	618	2,390	1,500	4,000		4,000	2,500	167%	New goals purchased every other year.
6115	Materials & Supplies	5501	T-shirts - Hairy Man Festival	-	-	2,000	3,000		3,000	1,000	50%	
6115	Materials & Supplies	5502	T-Shirts - BBQ Cook Off	-	-	2,000	3,000		3,000	1,000	50%	
	<b>6115 Total</b>			<b>15,715</b>	<b>30,986</b>	<b>60,375</b>	<b>50,050</b>	<b>500</b>	<b>50,550</b>	<b>(9,825)</b>	<b>(0)</b>	
6122	Uniforms	2701	Holiday in the Park	-	17	-	-		-	-		
		2743	Egg Hunt	-	110	-	-		-	-		
	<b>6122 Total</b>			<b>-</b>	<b>127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
6145	Software Subscriber	1000	Operating	-	29	-	-		-	-		
6145	Software Subscriber	5352		-	-	65	-		-	(65)	-100%	
6145	Software Subscriber	5363		-	-	115	-		-	(115)	-100%	
6145	Software Subscriber	5374		-	-	115	-		-	(115)	-100%	
6145	Software Subscriber	5379		-	-	500	-		-	(500)	-100%	
6145	Software Subscriber	5343	5K Trail Series	-	-	50	-		-	(50)	-100%	
	<b>6145 Total</b>			<b>-</b>	<b>29</b>	<b>845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(845)</b>	<b>(1)</b>	
6150	Business Meals	5334	Disc Golf Tournament	214	-	-	-		-	-		Discontinued
	<b>6150 Total</b>			<b>214</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
6180	T-Shirts/Pins/Etc.	1000	Operating	-	1,464	-	-		-	-		Each Tshirt now assigned to a project code
6180	T-Shirts/Pins/Etc.	2735	Hairy Man Festival	-	213	2,000	3,800		3,800	1,800	90%	
6180	T-Shirts/Pins/Etc.	2744	4th of July	47	14	-	-		-	-		
6180	T-Shirts/Pins/Etc.	2775	BBQ Cook-Off	2,804	4,131	2,400	4,000		4,000	1,600	67%	
6180	T-Shirts/Pins/Etc.	5220	Mud Run	-	43	-	-		-	-		
6180	T-Shirts/Pins/Etc.	5306	Kickball League - Parks	-	319	300	-	300	300	-	0%	
6180	T-Shirts/Pins/Etc.	5309	Sand Volleyball League Adu	145	470	400	500		500	100	25%	
6180	T-Shirts/Pins/Etc.	5333	Color Run	-	-	-	200		200	200		
6180	T-Shirts/Pins/Etc.	5334	Disc Golf Tournament	551	270	150	-		-	(150)	-100%	Discontinued
6180	T-Shirts/Pins/Etc.	5338	Combination Camp	-	1,005	-	-		-	-		
6180	T-Shirts/Pins/Etc.	5352	Soccer League Adult	99	344	-	300		300	300		
6180	T-Shirts/Pins/Etc.	5360	VBall League - Adult	-	159	-	-		-	-		
6180	T-Shirts/Pins/Etc.	5361	Volleyball League Youth	333	-	-	-		-	-		
6180	T-Shirts/Pins/Etc.	5363	Flag Football League-Youth	1,541	1,292	2,000	2,100		2,100	100	5%	
6180	T-Shirts/Pins/Etc.	5367	Hairy Man 5K Race	-	1,490	1,500	1,250		1,250	(250)	-17%	
6180	T-Shirts/Pins/Etc.	5374	Tee Ball League	2,514	2,241	2,800	3,000		3,000	200	7%	
6180	T-Shirts/Pins/Etc.	5379	Soccer League Youth	8,164	5,712	8,000	10,500		10,500	2,500	31%	Increased cost of T-shirts and Increased participation.
6180	T-Shirts/Pins/Etc.	5504	T-Shirts - BC Life	-	2,271	-	-		-	-		BCLife Shirts Moved to 120
	<b>6180 Total</b>			<b>16,197</b>	<b>21,438</b>	<b>19,550</b>	<b>25,650</b>	<b>300</b>	<b>25,950</b>	<b>6,400</b>	<b>0</b>	
6327	Program Meals	2729	Trout Fishing Derby	-	-	-	150	(150)	-	-		
6327	Program Meals	2744	4th of July	-	138	-	-		-	-		
6327	Program Meals	2775	BBQ Cook-Off	-	986	275	500		500	225	82%	
6327	Program Meals	5334	Disc Golf Tournament	-	-	700	-		-	(700)	-100%	Discontinued
	<b>6327 Total</b>			<b>-</b>	<b>1,123</b>	<b>975</b>	<b>650</b>	<b>(150)</b>	<b>500</b>	<b>(475)</b>	<b>(0)</b>	
<b>Equipment &amp; Supplies Total</b>				<b>34,239</b>	<b>57,954</b>	<b>81,845</b>	<b>76,350</b>	<b>650</b>	<b>77,000</b>	<b>(4,845)</b>	<b>-6%</b>	
6213	Vehicle Repairs & Mc	1000	Operating	-	365	-	-		-	-		
	<b>6213 Total</b>			<b>-</b>	<b>365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
6216	Equipment Rent Expe	2701	Holiday in the Park	-	-	2,200	2,500		2,500	300	14%	Carriage
6216	Equipment Rent Expe	2729	Trout Fishing Derby	-	-	-	500		500	500		
6216	Equipment Rent Expe	2735	Hairy Man Festival	901	355	8,000	14,000		14,000	6,000	75%	Stage/sound/Tents
6216	Equipment Rent Expe	2743	Egg Hunt	-	-	1,500	-		-	(1,500)	-100%	Falls under contract
6216	Equipment Rent Expe	2744	4th of July	1,233	-	3,000	-		-	(3,000)	-100%	Falls under contract
6216	Equipment Rent Expe	2750	BC Life Event	-	465	-	-		-	-		
6216	Equipment Rent Expe	2775	BBQ Cook-Off	-	10,313	7,900	10,000		10,000	2,100	27%	
6216	Equipment Rent Expe	5338	Combination Camp	-	-	200	-		-	(200)	-100%	

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6216	Equipment Rent Expe	5220	Mud Run	318	1,168	1,400	-	-	-	(1,400)	-100%	
6216	Equipment Rent Expe	5232	Community Campout	790	465	-	-	-	-	-	-	
<b>6216 Total</b>				<b>3,242</b>	<b>12,766</b>	<b>24,200</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>	<b>2,800</b>	<b>0</b>	
6320	Repairs & Maintenan	2743	Egg Hunt	19	-	-	-	-	-	-	-	
6320	Repairs & Maintenan	5306	Kickball League - Parks	-	-	200	-	-	-	(200)	-100%	
6320	Repairs & Maintenan	5309	Sand Volleyball League Adu	-	-	300	300	-	300	-	0%	
6320	Repairs & Maintenan	5352	Soccer League Adult	-	-	500	500	-	500	-	0%	
6320	Repairs & Maintenan	5363	Flag Football League-Youth	-	-	1,000	1,000	-	1,000	-	0%	
6320	Repairs & Maintenan	5374	Tee Ball League	-	-	400	400	-	400	-	0%	
6320	Repairs & Maintenan	5379	Soccer League Youth	-	-	2,500	-	-	-	(2,500)	-100%	
<b>6320 Total</b>				<b>19</b>	<b>-</b>	<b>4,900</b>	<b>2,200</b>	<b>-</b>	<b>2,200</b>	<b>(2,700)</b>	<b>(1)</b>	
6300	Phone/Cable/Cell/C	1000	Operating	450	8	400	412	-	412	12	3%	
<b>6300 Total</b>				<b>450</b>	<b>8</b>	<b>400</b>	<b>412</b>	<b>-</b>	<b>412</b>	<b>12</b>	<b>0</b>	
<b>Maintenance, Repair &amp; Facility Total</b>				<b>3,711</b>	<b>13,138</b>	<b>29,500</b>	<b>29,612</b>	<b>-</b>	<b>29,612</b>	<b>112</b>	<b>0%</b>	
6220	Postage/Mailing/Shir	1000	Operating	24	-	-	-	-	-	-	-	
6220	Postage/Mailing/Shir	2735	Hairy Man Festival	26	-	-	-	-	-	-	-	
6220	Postage/Mailing/Shir	2775	BBQ Cook-Off	215	68	-	200	-	200	200		
6220	Postage/Mailing/Shir	5379	Soccer League Youth	50	-	-	-	-	-	-	-	
<b>6220 Total</b>				<b>314</b>	<b>68</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>		
6322	Printing Expense	1000	Operating	686	-	-	-	-	-	-	-	
6322	Printing Expense	2775	BBQ Cook-Off	45	142	120	150	-	150	30	25%	
<b>6322 Total</b>				<b>731</b>	<b>142</b>	<b>120</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>30</b>	<b>0</b>	
6324	Advertising	1000	Operating	262	-	-	-	-	-	-	-	
6324	Advertising	2718	Doggy 4K Play Day	-	320	-	-	-	-	-	-	
6324	Advertising	2775	BBQ Cook-Off	320	210	300	250	-	250	(50)	-17%	
<b>6324 Total</b>				<b>582</b>	<b>530</b>	<b>300</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>(50)</b>	<b>(0)</b>	
<b>All Other Total</b>				<b>1,627</b>	<b>740</b>	<b>420</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>180</b>	<b>43%</b>	
<b>Subtotal Expenses</b>				<b>397,960</b>	<b>457,451</b>	<b>494,015</b>	<b>572,764</b>	<b>734</b>	<b>573,498</b>	<b>79,483</b>	<b>16.1%</b>	
5902	Capital Outlay	1000	Operating	7,120	1,175	250,000	-	-	-	(250,000)	-100%	
5901	Projects - Capital Imp	1000	Operating	256,567	313,702	-	-	-	-	-	-	
6085	Projects - Engineering	1000	Operating	-	-	-	-	-	-	-	-	
6321	Projects - Repairs & N	1000	Operating	-	-	-	-	-	-	-	-	
5903	Capital Expense Purc	1000	Operating	-	-	-	150,000	-	150,000	150,000		
<b>Capital &amp; Projects Total</b>				<b>263,687</b>	<b>314,877</b>	<b>250,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>(100,000)</b>	<b>-40%</b>	
<b>Total Expenses</b>				<b>661,647</b>	<b>772,327</b>	<b>744,015</b>	<b>722,764</b>	<b>734</b>	<b>723,498</b>	<b>(20,517)</b>	<b>-2.8%</b>	
<b>Net Revenue / (Expenses)</b>				<b>(486,560)</b>	<b>(544,475)</b>	<b>(569,585)</b>	<b>(531,771)</b>	<b>8,366</b>	<b>(523,405)</b>	<b>46,180</b>	<b>-8%</b>	

Brushy Creek MUD  
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Budget Workbook

Cost Center: **300** Community Center Programs  
Department: **Parks & Recreation**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
<b>Revenue</b>												
4101	Property Tax Income	-	-	-	-	-	-	-	-			
4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-			
<b>Property Tax Revenue Total</b>		-	-	-	-	-	-	-	-			
4201	Water Service	-	-	-	-	-	-	-	-			
4203	WW Service	-	-	-	-	-	-	-	-			
4211	Water Connection	-	-	-	-	-	-	-	-			
4213	WW Connections	-	-	-	-	-	-	-	-			
4220	New Connection Fees	-	-	-	-	-	-	-	-			
4230	Solid Waste Services	-	-	-	-	-	-	-	-			
4240	Raw Water Sales	-	-	-	-	-	-	-	-			
4245	Wholesale Water	-	-	-	-	-	-	-	-			
4301	Regulatory Compliance Fee	-	-	-	-	-	-	-	-			
<b>Utility Revenue Total</b>		-	-	-	-	-	-	-	-			
4502	Promotional Materials	-	-	-	-	-	-	-	-			
4504	Community Events Revenue	-	-	-	-	-	-	-	-			
4501	Rental Income - Recreation	72,158	118,775	83,000	124,713	-	124,713	41,713	50.3%			
4505	Program Revenue Contract	124,522	250,722	160,330	187,350	17,000	204,350	44,020	27.5%			
4510	Programming Events Income	8,589	13,465	11,475	12,650	(400)	12,250	775	6.8%			
4515	Camp Income	242,582	303,724	280,200	322,500	21,900	344,400	64,200	22.9%			
4518	Memberships - Short Term	46,715	66,585	39,399	45,000	10,000	55,000	15,601	39.6%			
4519	New Memberships	23,479	28,120	20,820	25,000	-	25,000	4,180	20.1%			
4520	Memberships	413,186	523,798	403,670	549,987	30,013	580,000	176,330	43.7%			
4521	Season Passes	-	-	-	-	-	-	-	-			
4522	Day Passes	52,376	72,192	47,322	55,000	-	55,000	7,678	16.2%			
4523	Fitness Revenue	149,538	247,513	210,060	306,870	48,000	354,870	144,810	68.9%			
4524	Senior Programs	245	375	-	500	-	500	500				
4525	Child Programs / Child Play	2,782	3,609	-	4,000	-	4,000	4,000				
<b>Recreational Program Revenue Total</b>		<b>1,136,173</b>	<b>1,628,877</b>	<b>1,256,276</b>	<b>1,633,571</b>	<b>126,513</b>	<b>1,760,084</b>	<b>503,808</b>	<b>40.1%</b>			
4110	Plan Review Income	-	-	-	-	-	-	-	-			
4112	Inspection Fees	-	-	-	-	-	-	-	-			
4130	Builders Fees	-	-	-	-	-	-	-	-			
4401	Service Charges	-	-	-	-	-	-	-	-			
4402	Donations	400	75	-	-	-	-	-	-			
4403	Late Charges	-	-	-	-	-	-	-	-			
4405	Interest Income	-	-	-	-	-	-	-	-			
4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-			
4410	Rental Income - Leases	-	-	-	-	-	-	-	-			
4500	Other Income	2,698	3,702	-	3,700	-	3,700	3,700				
<b>Investment &amp; Other Revenue Total</b>		<b>3,098</b>	<b>3,777</b>	-	<b>3,700</b>	-	<b>3,700</b>	<b>3,700</b>				
<b>Revenue Total</b>		<b>1,139,271</b>	<b>1,632,653</b>	<b>1,256,276</b>	<b>1,637,271</b>	<b>126,513</b>	<b>1,763,784</b>	<b>507,508</b>	<b>40.4%</b>	Please refer to notes at program level.		
<b>Expenses</b>												
5010	Salary	970,799	1,199,525	1,283,778	1,497,919	-	1,497,919	214,141	16.7%	Amount includes: \$19K After hours Premium Pay \$9K Programs Assitance Incentive		
5012	Overtime	6,483	6,971	10,500	7,947	-	7,947	(2,553)	-24.3%			
5014	Cell Phone Allowance	-	1,256	1,500	849	-	849	(651)	-43.4%			
6405	Longevity Awards	-	6,748	7,530	8,161	-	8,161	631	8.4%			
<b>Salaries Total</b>		<b>977,282</b>	<b>1,214,499</b>	<b>1,303,308</b>	<b>1,514,876</b>	-	<b>1,514,876</b>	<b>211,568</b>	<b>16.2%</b>			
5013	Director Fees	-	-	-	-	-	-	-	-			
<b>Director Fees Total</b>		-	-	-	-	-	-	-	-			
5020	FICA / Medicare	74,515	91,971	99,703	115,888	-	115,888	16,185	16.2%			
5030	Health	81,273	82,117	102,604	138,960	-	138,960	36,356	35.4%			
5031	Vision Insurance	963	1,152	1,184	1,883	-	1,883	699	59.0%			
5032	Dental	4,712	5,045	5,595	7,864	-	7,864	2,269	40.6%			

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Budget Workbook

Cost Center: **300** Community Center Programs  
Department: **Parks & Recreation**

						Cost Ctr Manager							
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes			
5034	Life	871	965	991	1,345	-	1,345	354	35.7%				
5035	Disability Insurance	2,847	3,121	3,258	4,301	-	4,301	1,043	32.0%				
5040	Workers Compensation	11,150	15,373	21,111	15,726	-	15,726	(5,385)	-25.5%				
5050	Unemployment Insurance	9,862	7,746	18,264	1,515	-	1,515	(16,749)	-91.7%				
5065	Education Reimbursement	-	-	-	-	-	-	-	-				
5070	Retirement	58,262	88,093	92,986	110,769	-	110,769	17,783	19.1%				
<b>Benefits Total</b>		<b>244,454</b>	<b>295,582</b>	<b>345,696</b>	<b>398,250</b>	<b>-</b>	<b>398,250</b>	<b>52,554</b>	<b>15.2%</b>				
-													
5201	Airfare	-	347	-	-	-	-	-	-				
5202	Lodging	-	1,302	-	-	-	-	-	-				
5204	Cab Fare / local transportation	-	390	-	-	-	-	-	-				
5205	Parking	-	149	-	75	-	75	75	-				
5206	Travel Meals	-	342	250	500	-	500	250	100.0%				
5207	Mileage	478	1,075	1,000	1,050	-	1,050	50	5.0%				
<b>Travel Total</b>		<b>478</b>	<b>3,605</b>	<b>1,250</b>	<b>1,625</b>	<b>-</b>	<b>1,625</b>	<b>375</b>	<b>30.0%</b>				
-													
6010	Contractual-Legal	-	-	-	-	-	-	-	-				
6025	Contractual/Auditing	-	-	54,000	54,000	-	54,000	-	0.0%				
6026	Investment Advisory Services	-	-	-	-	-	-	-	-				
6032	Contractual / 80-20 Programs	87,319	170,100	121,787	134,200	-	134,200	12,413	10.2%				
6040	Contractual/Network maint/dev.	-	-	-	-	-	-	-	-				
6045	Contractual/Website	-	-	-	-	-	-	-	-				
6055	Security	600	3,175	2,000	3,500	-	3,500	1,500	75.0%				
6065	Depository Contract	32,198	42,820	42,000	47,500	-	47,500	5,500	13.1%				
6070	Maintenance Contracts	12,993	20,619	24,780	25,500	-	25,500	720	2.9%				
6078	Plumbing Inspections	-	-	-	-	-	-	-	-				
6079	Engineering Fees	-	-	-	-	-	-	-	-				
6080	Contractual/Contract Labor	59,686	69,117	77,100	105,400	-	105,400	28,300	36.7%				
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	-	-				
6210	Rent Expense	-	-	-	-	-	-	-	-				
6250	Solid Waste Service	-	-	-	-	-	-	-	-				
6305	Bill Production Expense	-	5,797	6,800	7,000	-	7,000	200	2.9%				
6310	Fees/Dues/Subscription Expense	39,714	36,591	38,330	47,650	-	47,650	9,320	24.3%				
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	-	-				
6312	BCRWWS Wastewater System	-	-	-	-	-	-	-	-				
6314	Professional Development	1,611	1,368	11,900	8,000	-	8,000	(3,900)	-32.8%	\$7K NRPA Conference, TRAPS, AB Trainings \$1K Certification Training Reimbursement			
6313	Certification Pay	-	-	-	1,872	-	1,872	1,872	-				
6315	Lab Fees	-	-	-	-	-	-	-	-				
6416	Liability Insurance	-	-	-	-	-	-	-	-				
<b>Contractual Total</b>		<b>234,121</b>	<b>349,587</b>	<b>378,697</b>	<b>434,622</b>	<b>-</b>	<b>434,622</b>	<b>55,925</b>	<b>14.8%</b>				
-													
6105	Equipment	4,957	5,977	3,500	4,500	-	4,500	1,000	28.6%				
6115	Materials & Supplies	64,291	88,445	75,550	95,900	-	95,900	20,350	26.9%				
6120	Chemicals	-	-	-	-	-	-	-	-				
6121	Lab Supplies	-	-	-	-	-	-	-	-				
6122	Uniforms	2,194	2,704	5,800	5,800	-	5,800	-	0.0%				
6124	Fuel / Oil	340	1,010	1,200	1,236	-	1,236	36	3.0%				
6130	Furniture	2,979	3,897	4,000	10,000	-	10,000	6,000	150.0%				
6145	Software Subscription	-	860	150	-	-	-	(150)	-100.0%				
6150	Business Meals	-	-	-	-	-	-	-	-				
6154	Water Meters	-	-	-	-	-	-	-	-				
6156	Pipes and Components	-	-	-	-	-	-	-	-				
6160	Training Materials	-	-	-	-	-	-	-	-				
6180	T-Shirts/Pins/Etc.	13,632	29,407	21,500	41,800	-	41,800	20,300	94.4%				
6327	Program Meals	85	-	350	950	-	950	600	171.4%				
<b>Equipment &amp; Supplies Total</b>		<b>88,478</b>	<b>132,300</b>	<b>112,050</b>	<b>160,186</b>	<b>-</b>	<b>160,186</b>	<b>48,136</b>	<b>43.0%</b>				
-													
6213	Vehicle Repairs & Maintenance	220	341	300	500	-	500	200	66.7%				
6215	Facility Rent Expense	-	-	-	-	-	-	-	-				
6216	Equipment Rent Expense	1,285	1,811	2,300	1,500	-	1,500	(800)	-34.8%				

Brushy Creek MUD  
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Budget Workbook

Cost Center: **300** Community Center Programs  
Department: **Parks & Recreation**

					Cost Ctr Manager						FY2024 Budget Request
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget		FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023		FY2024 Budget Request Notes
6320	Repairs & Maintenance	7,667	9,938	3,000	5,000	-	5,000	2,000	66.7%		
<b>Maintenance, Repair &amp; Facility Total</b>		<b>9,172</b>	<b>12,090</b>	<b>5,600</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>1,400</b>	<b>25.0%</b>		
6300	Phone/Cable/Cell/Connectivity	3,910	2,849	3,920	4,038	-	4,038	118	3.0%		
6400	Utilities Expense	75,141	75,214	76,200	82,296	-	82,296	6,096	8.0%		
6430	Streetlights	-	-	-	-	-	-	-	-		
<b>Utilities Total</b>		<b>79,051</b>	<b>78,063</b>	<b>80,120</b>	<b>86,334</b>	<b>-</b>	<b>86,334</b>	<b>6,214</b>	<b>7.8%</b>		
6455	Principal - 2016 CC Revenue	440,000	450,000	465,000	475,000	-	475,000	10,000	2.2%		
6456	Interest - 2016 CC Revenue	130,317	118,744	106,910	94,680	-	94,680	(12,230)	-11.4%		
<b>Debt Service Total</b>		<b>570,317</b>	<b>568,744</b>	<b>571,910</b>	<b>569,680</b>	<b>-</b>	<b>569,680</b>	<b>(2,230)</b>	<b>-0.4%</b>		
6220	Postage/Mailing/Shipping	3,238	3,504	6,300	7,000	-	7,000	700	11.1%		
6322	Printing Expense	11,623	12,514	16,000	17,000	-	17,000	1,000	6.3%		
6324	Advertising	72	-	50	-	-	-	(50)	-100.0%		
6325	Recruiting Expense	-	-	-	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-	-	-	-		
7000	Board Contingency	-	-	-	-	-	-	-	-		
<b>All Other Total</b>		<b>14,933</b>	<b>16,017</b>	<b>22,350</b>	<b>24,000</b>	<b>-</b>	<b>24,000</b>	<b>1,650</b>	<b>7.4%</b>		
<b>Subtotal Expenses</b>		<b>2,218,286</b>	<b>2,670,488</b>	<b>2,820,981</b>	<b>3,196,573</b>	<b>-</b>	<b>3,196,573</b>	<b>375,592</b>	<b>13.3%</b>		Please refer to notes at program level.
Operating and Reserve Funding:											
5902	Capital Outlay	-	-	26,000	-	-	-	(26,000)	-100.0%		
5901	Projects - Capital Improvement	-	-	30,000	-	-	-	(30,000)	-100.0%		
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	92,000	-	92,000	92,000			
<b>Capital &amp; Projects Total</b>		<b>-</b>	<b>-</b>	<b>56,000</b>	<b>92,000</b>	<b>-</b>	<b>92,000</b>	<b>92,000</b>	<b>36,000</b>		
<b>Total Expenses</b>		<b>2,218,286</b>	<b>2,670,488</b>	<b>2,876,981</b>	<b>3,288,573</b>	<b>-</b>	<b>3,288,573</b>	<b>411,592</b>	<b>14.3%</b>		
<b>Net Revenue / (Expenses)</b>		<b>(1,079,015)</b>	<b>(1,037,835)</b>	<b>(1,620,705)</b>	<b>(1,651,302)</b>	<b>126,513</b>	<b>(1,524,789)</b>	<b>95,916</b>	<b>-5.9%</b>		

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Budget Workbook

Cost Center: 300 Community Center Programs

				FY2021	FY2022	FY2023	FY2024	FY2024	FY2024	\$ Variance	%	FY2024 Budget Request
Revenue	GL	GL Title	Project	Actual	Actual	Budget	Budget Request	Add + Remove -	Budget Final	to FY2023	Variance to FY2023	Notes
	4402	Donations	1000 Operating	400	75	-	-	-	-	-	-	See GL 4504 Community Events Revenue
	<b>Donations Total</b>			<b>400</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	4500	Other Income	1000 Operating	2,698	3,702	-	3,700	-	3,700	3,700		Vending Machine Commissions
	<b>Other Income Total</b>			<b>2,698</b>	<b>3,702</b>	<b>-</b>	<b>3,700</b>	<b>-</b>	<b>3,700</b>	<b>3,700</b>		
	4501	Rental Income - Recreation	1000 Operating	72,158	118,775	83,000	124,713	-	124,713	41,713	50%	Based on rental volume, rate increase is pending analysis. (Tentative Budget 5% of FY2022) - Ang will bring to the Board in May
	<b>Rental Income Total</b>			<b>72,158</b>	<b>118,775</b>	<b>83,000</b>	<b>124,713</b>	<b>-</b>	<b>124,713</b>	<b>41,713</b>	<b>1</b>	
	4505	Program Revenue Contract	5201 Kinder Classes	4,897	4,910	4,800	4,800	200	5,000	200	4%	Participation expected to remain constant
	4505	Program Revenue Contract	5204 Cook, Learn, Grow	40	-	-	-	-	-	-	-	
	4505	Program Revenue Contract	5211 Art Classes	1,378	1,099	330	350	-	350	20	6%	New instructor in FY23 still building the program
	4505	Program Revenue Contract	5223 Adult Cooking Classes	(70)	628	900	-	-	-	(900)	-100%	discontinued
	4505	Program Revenue Contract	5234 Adult Information	15	-	-	-	-	-	-	-	
	4505	Program Revenue Contract	5249 Guitar Classes	9,914	17,530	10,500	11,000	-	11,000	500	5%	Instructor has reduced offerings
	4505	Program Revenue Contract	5272 Dungeons and Dragons	70	-	-	200	(200)	-	-	-	
	4505	Program Revenue Contract	5302 Kid Fit Tennis	-	-	-	-	-	-	-	-	
	4505	Program Revenue Contract	5314 Round Rock Fencing Club	59,321	103,919	55,000	65,000	5,000	70,000	15,000	27%	New ownership (contractor), do not foresee a drop in participation. Vendor discontinued services, anticipates to resume activities late FY23.
	4505	Program Revenue Contract	5325 Badminton Tournament	8,551	6,641	12,000	5,000	-	5,000	(7,000)	-58%	Drop in participation due to offerings (not full day child care)
	4505	Program Revenue Contract	5331 Amazing Athletes	2,913	1,944	4,000	2,500	-	2,500	(1,500)	-38%	discontinued
	4505	Program Revenue Contract	5337 ATX Elite Hoops	-	17,355	-	-	-	-	-	-	
	4505	Program Revenue Contract	5339 TaeKwonDo (Brushy Creek A	6,826	54,246	36,000	60,000	10,000	70,000	34,000	94%	Vendor working on getting to normal capacity.
	4505	Program Revenue Contract	5354 Austin Spurs Camp	10,845	13,265	8,000	9,000	1,000	10,000	2,000	25%	Two contractors register internally and externally. FY2023 reduced as they eliminated one day of service, expects FY2024 back to normal.
	4505	Program Revenue Contract	5364 Coach 'Em Up VB Indoor	7,190	11,785	8,300	10,000	1,000	11,000	2,700	33%	discontinued
	4505	Program Revenue Contract	5366 Racquetball Classes	325	-	-	-	-	-	-	-	
	4505	Program Revenue Contract	5378 OTX Becomers	-	-	-	3,500	-	3,500	3,500		New contractor in FY2023, forecasted based on YTD FY2023 revenues.
	4505	Program Revenue Contract	5390 BP BASKETBALL CAMP	12,307	17,401	20,500	16,000	-	16,000	(4,500)	-22%	Two contractors register internally and externally. (Registration fluctuates)
	<b>Program Revenue Total</b>			<b>124,522</b>	<b>250,722</b>	<b>160,330</b>	<b>187,350</b>	<b>17,000</b>	<b>204,350</b>	<b>44,020</b>	<b>0</b>	
	4510	Programming Events Income	5212 Parent's Shopping Day	390	335	360	400	(400)	-	(360)	-100%	
	4510	Programming Events Income	5215 Parent's Night Out	4,145	6,335	5,750	6,200	-	6,200	450	8%	
	4510	Programming Events Income	5218 Back to School Bash	224	758	180	500	-	500	320	178%	
	4510	Programming Events Income	5220 Mud Run	-	-	-	-	-	-	-	-	
	4510	Programming Events Income	5224 Parent Child Event	217	984	250	500	-	500	250	100%	
	4510	Programming Events Income	5230 BC Got Talent	-	35	75	-	-	-	(75)	-100%	Discontinued
	4510	Programming Events Income	5236 Freaky Friday/Monster Mash	-	156	180	-	-	-	(180)	-100%	Discontinued
	4510	Programming Events Income	5240 Snow Ball	-	322	180	550	-	550	370	206%	
	4510	Programming Events Income	5242 Mother & Son Dance	795	1,498	2,000	2,000	-	2,000	-	0%	
	4510	Programming Events Income	5248 BC METS Programs	158	472	300	500	-	500	200	67%	
	4510	Programming Events Income	5256 Daddy/Daughter Dance	1,881	1,751	2,000	2,000	-	2,000	-	0%	
	4510	Programming Events Income	5276 5th Grade Promotion Party	780	1,300	200	-	-	-	(200)	-100%	Discontinued
	4510	Programming Events Income	5465 Babysitting Training w/Pedia	-	(480)	-	-	-	-	-	-	
	<b>Programming Events Total</b>			<b>8,589</b>	<b>13,465</b>	<b>11,475</b>	<b>12,650</b>	<b>(400)</b>	<b>12,250</b>	<b>775</b>	<b>0</b>	
	4515	Camp Income	5201 Kinder Classes	-	1,685	-	-	-	-	-	-	
	4515	Camp Income	5214 Camp CIT	4,660	7,890	7,200	7,000	-	7,000	(200)	-3%	
	4515	Camp Income	5219 Vacation Day Camps	1,785	5,990	3,500	3,500	-	3,500	-	0%	
	4515	Camp Income	5235 Afterschool Program	83,880	102,130	95,000	120,000	10,000	130,000	35,000	37%	Increase in participation (75).
	4515	Camp Income	5252 Tiny Fox Toddler Time	2,360	7,604	7,500	7,500	-	7,500	-	0%	
	4515	Camp Income	5264 Camp Foxtail	139,008	155,154	150,000	165,000	11,000	176,000	26,000	17%	Rate increase approved FY23.
	4515	Camp Income	5265 Camp Spring Fox	5,360	9,201	8,500	9,500	900	10,400	1,900	22%	
	4515	Camp Income	5266 Camp Frozen Fox	5,530	14,070	8,500	10,000	-	10,000	1,500	18%	

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GL	GL Title	Project	Project Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Camp Income Total</b>				<b>242,582</b>	<b>303,724</b>	<b>280,200</b>	<b>322,500</b>	<b>21,900</b>	<b>344,400</b>	<b>64,200</b>	<b>0</b>	
4518	Memberships - Short Term	1000	Operating	46,715	66,585	39,399	45,000	10,000	55,000	15,601	40%	Based on current year trend.
<b>Memberships Short Term Total</b>				<b>46,715</b>	<b>66,585</b>	<b>39,399</b>	<b>45,000</b>	<b>10,000</b>	<b>55,000</b>	<b>15,601</b>	<b>0</b>	
4519	New Memberships	1000	Operating	23,479	28,120	20,820	25,000		25,000	4,180	20%	(\$25 fee for new memberships)
<b>New Memberships Total</b>				<b>23,479</b>	<b>28,120</b>	<b>20,820</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>4,180</b>	<b>0</b>	
4520	Memberships	1000	Operating	413,186	523,798	403,670	549,987	30,013	580,000	176,330	44%	5% increase
<b>Memberships Total</b>				<b>413,186</b>	<b>523,798</b>	<b>403,670</b>	<b>549,987</b>	<b>30,013</b>	<b>580,000</b>	<b>176,330</b>	<b>0</b>	
4522	Day Passes	1000	Operating	52,376	72,192	47,322	55,000		55,000	7,678	16%	
<b>Day Passes Total</b>				<b>52,376</b>	<b>72,192</b>	<b>47,322</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>7,678</b>	<b>0</b>	
4523	Fitness Revenue	5305	Rock Climbing Class	6,122	6,885	4,500	6,000		6,000	1,500	33%	
4523	Fitness Revenue	5306	Kickball League - Parks	-	(400)	-	-		-	-	-	
4523	Fitness Revenue	5308	Little Dribblers	640	940	630	420		420	(210)	-33%	
4523	Fitness Revenue	5313	Volleyball Skill Builder	355	770	-	-		-	-	-	
4523	Fitness Revenue	5315	Fitness Assessment	-	330	-	250		250	250		
4523	Fitness Revenue	5322	Hatha Flow Yoga	198	45	-	-		-	-		Discontinued
4523	Fitness Revenue	5323	BC Weight Loss Group	-	-	480	-		-	(480)	-100%	Discontinued
4523	Fitness Revenue	5326	Personal Training	29,713	63,992	43,000	64,000	6,000	70,000	27,000	63%	Based on FY22 Actuals
4523	Fitness Revenue	5328	Pre K Play Day	71	142	120	-		-	(120)	-100%	Free event
4523	Fitness Revenue	5337	ATX Elite Hoops	-	72	-	-		-	-	-	
4523	Fitness Revenue	5338	Combination Summer Camp	-	-	-	55,000	10,000	65,000	65,000		Fee Increase. FY2024 Budgeted in cost center 300
4523	Fitness Revenue	5340	Weightroom Orientation Tee	1,415	1,630	1,500	1,600		1,600	100	7%	
4523	Fitness Revenue	5343	5K Trail Series	-	170	-	-		-	-	-	
4523	Fitness Revenue	5349	Youth Yoga - Comm. Center	40	1,420	1,200	1,200		1,200	-	0%	
4523	Fitness Revenue	5350	Bball League-Youth	67,981	110,702	90,000	110,000	25,000	135,000	45,000	50%	Max capacity.
4523	Fitness Revenue	5351	Bball League-Adult	14,245	18,410	16,000	16,000	1,500	17,500	1,500	9%	
4523	Fitness Revenue	5353	Basketball Skills Class	2,375	5,256	2,700	3,200		3,200	500	19%	
4523	Fitness Revenue	5357	Night Out at the Rec	245	120	30	100		100	70	233%	
4523	Fitness Revenue	5358	Nutrition Classes	1,177	-	-	-		-	-		Discontinued
4523	Fitness Revenue	5360	Vball League - Adult	8,260	11,920	12,500	12,000	500	12,500	-	0%	
4523	Fitness Revenue	5361	Volleyball League Youth	9,864	27,501	27,000	31,000	5,000	36,000	9,000	33%	Based on FY23 Trends.
4523	Fitness Revenue	5362	TRX Training Class	1,808	2,973	3,600	3,200		3,200	(400)	-11%	
4523	Fitness Revenue	5375	Sports Camp	3,610	3,626	2,900	-		-	(2,900)	-100%	Combined with Combination Camp
4523	Fitness Revenue	5379	Soccer League Youth	289	(12,655)	-	-		-	-	-	
4523	Fitness Revenue	5381	Indoor Soccer Academy	-	535	-	-		-	-	-	
4523	Fitness Revenue	5390	BP BASKETBALL CAMP	-	5,904	-	-		-	-	-	
4523	Fitness Revenue	2742	#N/A	-	-	-	500		500	500		FY2024 Tournament
4523	Fitness Revenue	5391	Barre	40	495	800	600		600	(200)	-25%	
4523	Fitness Revenue	5393	No Limits Strenght	1,092	2,435	3,100	1,800		1,800	(1,300)	-42%	
<b>Fitness Revenue Total</b>				<b>149,538</b>	<b>247,513</b>	<b>210,060</b>	<b>306,870</b>	<b>48,000</b>	<b>354,870</b>	<b>144,810</b>	<b>1</b>	
4524	Senior Programs	1000	Operating	245	375	-	500		500	500		
<b>Senior Programs Total</b>				<b>245</b>	<b>375</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	
4525	Child Programs / Child Play	1000	Operating	2,782	3,609	-	4,000		4,000	4,000		
<b>Child Play Total</b>				<b>2,782</b>	<b>3,609</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	
<b>Recreational Program Revenue Total</b>				<b>1,139,271</b>	<b>1,632,653</b>	<b>1,256,276</b>	<b>1,637,271</b>	<b>126,513</b>	<b>1,763,784</b>	<b>507,508</b>	<b>0</b>	
<b>Expenses</b>	5010	Salary	1000	Operating	970,799	1,199,525	1,283,778	1,497,919	1,497,919	214,141	17%	
	5012	Overtime	1000	Operating	6,483	6,971	10,500	7,947	7,947	(2,553)	-24%	
	5014	Cell Phone Allowance	1000	Operating	-	1,256	1,500	849	849	(651)	-43%	
	6405	Longevity Awards	1000	Operating	-	6,748	7,530	8,161	8,161	631	8%	
<b>Salaries Total</b>				<b>977,282</b>	<b>1,214,499</b>	<b>1,303,308</b>	<b>1,514,876</b>	<b>-</b>	<b>1,514,876</b>	<b>211,568</b>	<b>16%</b>	
	5020	FICA / Medicare	1000	Operating	74,515	91,971	99,703	115,888	115,888	16,185	16%	

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5030	Health	1000	Operating	81,273	82,117	102,604	138,960		138,960	36,356	35%	
5031	Vision Insurance	1000	Operating	963	1,152	1,184	1,883		1,883	699	59%	
5032	Dental	1000	Operating	4,712	5,045	5,595	7,864		7,864	2,269	41%	
5034	Life	1000	Operating	871	965	991	1,345		1,345	354	36%	
5035	Disability Insurance	1000	Operating	2,847	3,121	3,258	4,301		4,301	1,043	32%	
5040	Workers Compensation	1000	Operating	11,150	15,373	21,111	15,726		15,726	(5,385)	-26%	
5050	Unemployment Insurance	1000	Operating	9,862	7,746	18,264	1,515		1,515	(16,749)	-92%	
5065	Education Reimbursement	1000	Operating	-	-	-	-		-	-	-	
5070	Retirement	1000	Operating	58,262	88,093	92,986	110,769		110,769	17,783	19%	
<b>Benefits Total</b>				<b>244,454</b>	<b>295,582</b>	<b>345,676</b>	<b>398,250</b>	<b>-</b>	<b>398,250</b>	<b>52,554</b>	<b>15%</b>	
5201	Airfare	1000	Operating	-	347	-	-		-	-	-	
5202	Lodging	1000	Operating	-	1,302	-	-		-	-	-	
5204	Cab Fare / local transportation	1000	Operating	-	390	-	-		-	-	-	
5205	Parking	1000	Operating	-	80	-	-		-	-	-	
5205		5214	Camp CIT	-	69	-	75		75	75		Amusement Park parking for counselors
5206	Travel Meals	1000	Operating	-	342	250	500		500	250	100%	Conferences - NRPA
5207	Mileage	1000	Operating	411	608	700	700		700	-	0%	
5207		2155	Member Socials	-	8	-	-		-	-	-	
5207		5235	Afterschool Program	-	5	150	50		50	(100)	-67%	
5207		5248	BC METS Programs	67	173	50	50		50	-	0%	
5207		5264	Camp Foftail	-	282	100	250		250	150	150%	
<b>Travel Total</b>				<b>478</b>	<b>3,605</b>	<b>1,250</b>	<b>1,625</b>	<b>-</b>	<b>1,625</b>	<b>375</b>	<b>0</b>	
6032	Contractual / 80-20 Programs	5201	Kinder Classes	4,242	3,494	3,840	4,000		4,000	160	4%	Based on 80/20 or 70/30 or 75/25
6032	Contractual / 80-20 Programs	5211	Art Classes	958	806	230	250		250	20	9%	
6032	Contractual / 80-20 Programs	5223	Adult Cooking Classes	280	84	630	-		-	(630)	-100%	Not offered
6032	Contractual / 80-20 Programs	5224	Parent Child Event	70	-	400	500		500	100	25%	
6032	Contractual / 80-20 Programs	5248	BC METS Programs	-	-	70	100		100	30	43%	
6032	Contractual / 80-20 Programs	5249	Guitar Classes	6,568	11,379	7,392	8,000		8,000	608	8%	Based on 80/20 or 70/30 or 75/25
6032	Contractual / 80-20 Programs	5272	Dungeons and Dragons	35	-	-	-		-	-	-	
6032	Contractual / 80-20 Programs	5314	Round Rock Fencing Club	44,081	77,156	44,000	48,000		48,000	4,000	9%	Based on 80/20 or 70/30 or 75/25
6032	Contractual / 80-20 Programs	5325	Badminton Tournament	5,573	4,369	8,200	3,500		3,500	(4,700)	-57%	
6032	Contractual / 80-20 Programs	5331	Amazing Athletes	1,814	1,165	-	1,400		1,400	1,400		
6032	Contractual / 80-20 Programs	5337	ATX Elite Hoops	-	11,216	-	-		-	-	-	
6032	Contractual / 80-20 Programs	5339	TaeKwonDo (Brushy Creek A	5,058	31,014	28,800	41,250		41,250	12,450	43%	Based on 80/20 or 70/30 or 75/25
6032	Contractual / 80-20 Programs	5354	Austin Spurs Camp	7,114	10,296	5,600	6,800		6,800	1,200	21%	
6032	Contractual / 80-20 Programs	5378	OTX Becomers	-	-	-	2,400		2,400	2,400		
6032	Contractual / 80-20 Programs	5358	Nutrition Classes	806	-	-	-		-	-	-	
6032	Contractual / 80-20 Programs	5364	Coach 'Em Up VB Indoor	5,040	8,141	6,225	6,800		6,800	575	9%	
6032	Contractual / 80-20 Programs	5366	Racquetball Classes	224	-	-	-		-	-	-	
6032	Contractual / 80-20 Programs	5390	BP BASKETBALL CAMP	5,457	10,980	16,400	11,200		11,200	(5,200)	-32%	Based on 80/20 or 70/30 or 75/25
<b>Contractual / 80-20 Programs Total</b>				<b>87,319</b>	<b>170,100</b>	<b>121,787</b>	<b>134,200</b>	<b>-</b>	<b>134,200</b>	<b>12,413</b>	<b>0</b>	
6025	Contractual/Auditing	1000	Operating	-	-	54,000	54,000		54,000	-	0%	Consultant - Recreation Operations Audit
<b>Contractual/Auditing Total</b>				<b>-</b>	<b>-</b>	<b>54,000</b>	<b>54,000</b>	<b>-</b>	<b>54,000</b>	<b>-</b>	<b>-</b>	
6055	Security	1000	Operating	600	3,175	2,000	3,500		3,500	1,500	75%	Private Rentals
<b>Security Total</b>				<b>600</b>	<b>3,175</b>	<b>2,000</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>1,500</b>	<b>1</b>	
6065	Depository Contract	1000	Operating	32,198	42,820	42,000	47,500		47,500	5,500	13%	Based on FY23 YTD + 5%
<b>Depository Contract Total</b>				<b>32,198</b>	<b>42,820</b>	<b>42,000</b>	<b>47,500</b>	<b>-</b>	<b>47,500</b>	<b>5,500</b>	<b>0</b>	
6070	Maintenance Contracts	1000	Operating	12,993	20,181	24,780	25,000		25,000	220		Possible switching vendors (\$25K tentative as of 03/27)
6070	Maintenance Contracts	2150	Weight Room	-	438	-	500		500	500	1%	- Ang's email \$25K ok
<b>Maintenance Contracts Total</b>				<b>12,993</b>	<b>20,619</b>	<b>24,780</b>	<b>25,500</b>	<b>-</b>	<b>25,500</b>	<b>720</b>	<b>0</b>	
6080	Contractual/Contract Labor	1000	Operating	6,418	3,397	6,000	5,000		5,000	(1,000)	-17%	(Ex Mirror replacement) - Contingent expense
6080	Contractual/Contract Labor	2367	Brushy Creek Teen Council	-	-	750	-		-	(750)	-100%	
6080	Contractual/Contract Labor	5214	Camp CIT	-	746	-	750		750	750		
6080	Contractual/Contract Labor	5215	Parent's Night Out	-	-	750	750		750	-	0%	
6080	Contractual/Contract Labor	5219	Vacation Day Camps	-	248	-	-		-	-	-	
6080	Contractual/Contract Labor	5223	Adult Cooking Classes	3,045	1,372	-	-		-	-	-	

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6080	Contractual/Contract Labor	5224	Parent Child Event	-	105	-	-	-	-	-	-	
6080	Contractual/Contract Labor	5235	Afterschool Program	3,360	12,840	8,500	15,000	-	15,000	6,500	76%	Transportation Cost Contract in progress / pricing increase.
6080	Contractual/Contract Labor	5242	Mother & Son Dance	-	850	1,400	1,500	-	1,500	100	7%	
6080	Contractual/Contract Labor	5248	BC METS Programs	-	1,465	1,000	-	-	-	(1,000)	-100%	
6080	Contractual/Contract Labor	5256	Daddy/Daughter Dance	500	850	1,400	1,500	-	1,500	100	7%	
6080	Contractual/Contract Labor	5264	Camp Foxtail	15,179	-	11,000	15,000	-	15,000	4,000	36%	Transportation Cost Contract in progress / pricing increase.
6080	Contractual/Contract Labor	5265	Camp Spring Fox	608	377	-	1,000	-	1,000	1,000		
6080	Contractual/Contract Labor	5266	Camp Frozen Fox	-	757	-	1,000	-	1,000	1,000		
6080	Contractual/Contract Labor	5272	Dungeons and Dragons	80	-	-	400	-	400	400		
6080	Contractual/Contract Labor	5276	5th Grade Promotion Party	-	809	-	-	-	-	-		Discontinued
6080	Contractual/Contract Labor	5309	Sand Volleyball League Adu	-	10	-	-	-	-	-		
6080	Contractual/Contract Labor	5331	Amazing Athletes	-	-	2,800	-	-	-	(2,800)	-100%	
6080	Contractual/Contract Labor	5338	Combination Summer Camp	-	1,171	-	4,500	-	4,500	4,500		Transportation for Combo Camp (previously captured under foxtail)
6080	Contractual/Contract Labor	5350	Bball League-Youth	14,858	19,877	20,000	30,000	-	30,000	10,000	50%	Based on FY2023 trends and increased rates.
6080	Contractual/Contract Labor	5351	Bball League-Adult	11,143	10,888	11,000	14,000	-	14,000	3,000	27%	Based on FY2023 trends and increased rates.
6080	Contractual/Contract Labor	5352	Soccer League - Adult	-	200	-	-	-	-	-		
6080	Contractual/Contract Labor	5360	Vball League - Adult	2,945	5,492	5,500	6,000	-	6,000	500	9%	Based on FY2023 trends and increased rates.
6080	Contractual/Contract Labor	5361	Volleyball League Youth	1,550	7,584	7,000	9,000	-	9,000	2,000	29%	Based on FY2023 trends and increased rates.
6080	Contractual/Contract Labor	5390	BP BASKETBALL CAMP	-	80	-	-	-	-	-		
<b>Contractual/Contract Labor Total</b>				<b>59,686</b>	<b>69,117</b>	<b>77,100</b>	<b>105,400</b>	<b>-</b>	<b>105,400</b>	<b>28,300</b>	<b>0</b>	
6310	Fees/Dues/Subscription Expens	1000	Operating	21,896	6,332	10,000	12,000	-	12,000	2,000	20%	Online catalogue, RT Fees, WR Radio.
6310	Fees/Dues/Subscription Expens	2150	Weight Room	-	1,080	-	1,200	-	1,200	1,200		
6310	Fees/Dues/Subscription Expens	5214	Camp CIT	508	1,358	3,000	2,500	-	2,500	(500)	-17%	
6310	Fees/Dues/Subscription Expens	5235	Afterschool Program	372	827	1,865	2,000	-	2,000	135	7%	
6310	Fees/Dues/Subscription Expens	5248	BC METS Programs	-	-	50	50	-	50	-	0%	
6310	Fees/Dues/Subscription Expens	5264	Camp Foxtail	13,397	20,144	16,500	20,000	-	20,000	3,500	21%	Field Trip Cost
6310	Fees/Dues/Subscription Expens	5265	Camp Spring Fox	1,109	549	2,500	3,000	-	3,000	500	20%	
6310	Fees/Dues/Subscription Expens	5266	Camp Frozen Fox	-	2,641	2,500	3,000	-	3,000	500	20%	
6310	Fees/Dues/Subscription Expens	5296	Teen Adventure Trips	1,214	615	-	1,200	-	1,200	1,200		
6310	Fees/Dues/Subscription Expens	5338	Combination Summer Camp	-	1,149	-	500	-	500	500		
6310	Fees/Dues/Subscription Expens	5350	Bball League-Youth	588	896	840	1,000	-	1,000	160	19%	
6310	Fees/Dues/Subscription Expens	5351	Bball League-Adult	357	455	400	500	-	500	100	25%	
6310	Fees/Dues/Subscription Expens	5360	Vball League - Adult	189	280	400	400	-	400	-	0%	
6310	Fees/Dues/Subscription Expens	5361	Volleyball League Youth	84	210	275	300	-	300	25	9%	
6310	Fees/Dues/Subscription Expens	5374	Tee Ball League	-	56	-	-	-	-	-		
<b>Fees/Dues/Subscription Total</b>				<b>39,714</b>	<b>36,591</b>	<b>38,330</b>	<b>47,650</b>	<b>-</b>	<b>47,650</b>	<b>9,320</b>	<b>0</b>	
6314	Professional Development	1000	Operating	1,611	1,368	11,900	8,000	-	8,000	(3,900)	-33%	NRPA/TRAPS / Includes Certification Pay
<b>Professional Development Total</b>				<b>1,611</b>	<b>1,368</b>	<b>11,900</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>(3,900)</b>	<b>(0)</b>	
6313	Certification Pay	1000	Operating	-	-	-	1,872	-	1,872	1,872		
<b>Certification Pay Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>1,872</b>	<b>-</b>	<b>1,872</b>	<b>1,872</b>		
<b>Contractual Total</b>				<b>234,121</b>	<b>343,791</b>	<b>371,897</b>	<b>427,622</b>	<b>-</b>	<b>427,622</b>	<b>55,725</b>	<b>0</b>	
6105	Equipment	1000	Operating	4,957	3,376	3,500	3,500	-	3,500	-	0%	Ping Pong and Foosball Tables.
6105	Equipment	2150	Weight Room	-	2,071	-	-	-	-	-		
6105	Equipment	5235	Afterschool Program	-	300	-	500	-	500	500		
6105	Equipment	5240	Snow Ball	-	230	-	500	-	500	500		
<b>Equipment Total</b>				<b>4,957</b>	<b>5,977</b>	<b>3,500</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>1,000</b>	<b>0</b>	
6115	Materials & Supplies	1000	Operating	39,884	32,893	19,000	25,000	-	25,000	6,000	32%	Price Increases (excludes Coffee and WR expenses)
6115	Materials & Supplies	2150	Weight Room	-	5,432	12,000	8,000	-	8,000	(4,000)	-33%	
6115	Materials & Supplies	2155	Member Socials	-	7,974	-	3,000	-	3,000	3,000		Only occurring Quarterly
6115	Materials & Supplies	2160	Coffee Service	-	10,936	15,000	8,000	-	8,000	(7,000)	-47%	Changing to a most cost-effective coffee brand, and stopping service at 12pm
6115	Materials & Supplies	2367	Brushy Creek Teen Council	-	-	500	500	-	500	-	0%	
6115	Materials & Supplies	2709	Open House	331	-	600	-	-	-	(600)	-100%	
6115	Materials & Supplies	2718	Doggy 4K Play Day	-	32	-	-	-	-	-		
6115	Materials & Supplies	2775	BBQ Cook-Off	254	379	-	-	-	-	-		
6115	Materials & Supplies	5212	Parent's Shopping Day	-	-	50	50	-	50	-	0%	

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Budget Workbook

Cost Center: 300 Community Center Programs

GL	GL Title	Project	Project Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
6115	Materials & Supplies	5214	Camp CIT	-	-	300	300	-	300	-	0%	
6115	Materials & Supplies	5215	Parent's Night Out	1,007	1,544	1,200	2,000	-	2,000	800	67%	
6115	Materials & Supplies	5218	Back to School Bash	154	328	250	500	-	500	250	100%	
6115	Materials & Supplies	5223	Adult Cooking Classes	1,359	532	-	-	-	-	-	-	
6115	Materials & Supplies	5224	Parent Child Event	-	465	-	1,000	-	1,000	1,000	-	
6115	Materials & Supplies	5230	BC Got Talent	53	218	300	-	-	-	(300)	-100%	
6115	Materials & Supplies	5235	Afterschool Program	3,590	8,263	6,200	15,000	-	15,000	8,800	142%	Increase in participation (up to 75).
6115	Materials & Supplies	5236	Freaky Friday/Monster Mash	-	271	250	-	-	-	(250)	-100%	
6115	Materials & Supplies	5240	Snow Ball	-	317	250	500	-	500	250	100%	
6115	Materials & Supplies	5242	Mother & Son Dance	482	864	1,000	1,000	-	1,000	-	0%	
6115	Materials & Supplies	5248	BC METS Programs	2,064	2,761	2,500	3,000	-	3,000	500	20%	
6115	Materials & Supplies	5252	Tiny Fox Toddler Time	-	1,852	500	500	-	500	-	0%	
6115	Materials & Supplies	5256	Daddy/Daughter Dance	1,710	955	1,000	1,000	-	1,000	-	0%	
6115	Materials & Supplies	5264	Camp Foxtail	8,186	8,001	7,500	10,000	-	10,000	2,500	33%	
6115	Materials & Supplies	5265	Camp Spring Fox	129	-	750	750	-	750	-	0%	
6115	Materials & Supplies	5266	Camp Frozen Fox	760	254	750	750	-	750	-	0%	
6115	Materials & Supplies	5269	Lock-In @ the Rec	282	-	-	-	-	-	-	-	
6115	Materials & Supplies	5276	5th Grade Promotion Party	144	190	250	-	-	-	(250)	-100%	Discontinued
6115	Materials & Supplies	2703	Childrens Book Day/TX Recy	-	-	-	500	-	500	500	-	
6115	Materials & Supplies	2740	Christmas Tree Recycling & F	-	-	-	1,200	-	1,200	1,200	-	
6115	Materials & Supplies	2742	#N/A	-	-	-	500	-	500	500	-	
6115	Materials & Supplies	2753	Arbor Day (M)	-	-	-	1,700	-	1,700	1,700	-	
6115	Materials & Supplies	2754	Garden Club (M)	-	-	-	400	-	400	400	-	
6115	Materials & Supplies	2760	Garden Day (M)	-	-	-	250	-	250	250	-	
6115	Materials & Supplies	2764	Volunteer Projects (M)	-	-	-	500	-	500	500	-	
6115	Materials & Supplies	5219	Vacation Day Camps	-	-	-	500	-	500	500	-	
6115	Materials & Supplies	5305	Rock Climbing Class	-	-	50	50	-	50	-	0%	
6115	Materials & Supplies	5338	Combination Summer Camp	-	85	-	3,000	-	3,000	3,000	-	
6115	Materials & Supplies	5343	5K Trail Series	-	75	-	-	-	-	-	-	
6115	Materials & Supplies	5350	Bball League-Youth	3,275	1,960	2,500	3,000	-	3,000	500	20%	
6115	Materials & Supplies	5351	Bball League-Adult	66	-	500	500	-	500	-	0%	
6115	Materials & Supplies	5357	Night Out at the Rec	81	-	-	100	-	100	100	-	
6115	Materials & Supplies	5360	Vball League - Adult	282	365	750	750	-	750	-	0%	
6115	Materials & Supplies	5361	Volleyball League Youth	200	1,059	1,000	1,500	-	1,500	500	50%	
6115	Materials & Supplies	5362	TRX Training Class	-	440	600	600	-	600	-	0%	
<b>Materials &amp; Supplies Total</b>				<b>64,291</b>	<b>88,445</b>	<b>75,550</b>	<b>95,900</b>	<b>-</b>	<b>95,900</b>	<b>20,350</b>	<b>0</b>	
6122	Uniforms	1000	Operating	2,194	2,704	5,000	5,000	-	5,000	-	0%	
6122	Uniforms	5264	Camp Foxtail	-	-	800	800	-	800	-	0%	
<b>Uniforms Total</b>				<b>2,194</b>	<b>2,704</b>	<b>5,800</b>	<b>5,800</b>	<b>-</b>	<b>5,800</b>	<b>-</b>	<b>-</b>	
6124	Fuel / Oil	1000	Operating	340	1,010	1,200	1,236	-	1,236	36	3%	
<b>Fuel / Oil Total</b>				<b>340</b>	<b>1,010</b>	<b>1,200</b>	<b>1,236</b>	<b>-</b>	<b>1,236</b>	<b>36</b>	<b>0</b>	
6130	Furniture	1000	Operating	2,979	3,897	4,000	10,000	-	10,000	6,000	150%	Couch replacement/reupholster
<b>Furniture Total</b>				<b>2,979</b>	<b>3,897</b>	<b>4,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>6,000</b>	<b>2</b>	
6145	Software Subscription	1000	Operating	-	860	-	-	-	-	-	-	
6145	Software Subscription	5223	Adult Cooking Classes	-	-	150	-	-	-	(150)	-100%	
<b>Software Subscription Total</b>				<b>-</b>	<b>860</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(150)</b>	<b>(1)</b>	
6180	T-Shirts/Pins/Etc.	1000	Operating	-	408	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5214	Camp CIT	174	193	200	250	-	250	50	25%	
6180	T-Shirts/Pins/Etc.	5235	Afterschool Program	-	422	-	500	-	500	500	-	
6180	T-Shirts/Pins/Etc.	5264	Camp Foxtail	1,758	1,992	900	2,000	-	2,000	1,100	122%	
6180	T-Shirts/Pins/Etc.	5350	Bball League-Youth	8,854	22,123	15,000	32,000	-	32,000	17,000	113%	Increased cost of T-shirts and increased participation.
6180	T-Shirts/Pins/Etc.	5338	Combination Summer Camp	-	-	-	1,200	-	1,200	1,200	-	
6180	T-Shirts/Pins/Etc.	5351	Bball League-Adult	1,131	528	400	350	-	350	(50)	-13%	
6180	T-Shirts/Pins/Etc.	5360	Vball League - Adult	287	482	500	500	-	500	-	0%	
6180	T-Shirts/Pins/Etc.	5361	Volleyball League Youth	1,429	3,151	4,500	5,000	-	5,000	500	11%	
6180	T-Shirts/Pins/Etc.	5363	Flag Football League-Youth	-	109	-	-	-	-	-	-	
<b>T-Shirts/Pins/ Total</b>				<b>13,632</b>	<b>29,407</b>	<b>21,500</b>	<b>41,800</b>	<b>-</b>	<b>41,800</b>	<b>20,300</b>	<b>1</b>	
6327	Program Meals	1000	Operating	85	-	-	250	-	250	250	-	
6327	Program Meals	5264	Camp Foxtail	-	-	250	500	-	500	250	100%	

Brushy Creek MUD  
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Budget Workbook

Cost Center: **300** Community Center Programs

GL	GL Title	Project	Project Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
6327	Program Meals	2753	Arbor Day (M)	-	-	-	100		100	100		
6327	Program Meals	5357	Night Out at the Rec	-	-	100	100		100	-	0%	
<b>Program Meals Total</b>				<b>85</b>	<b>-</b>	<b>350</b>	<b>950</b>	<b>-</b>	<b>950</b>	<b>600</b>	<b>2</b>	
<b>Equipment &amp; Supplies Total</b>				<b>88,478</b>	<b>132,300</b>	<b>112,050</b>	<b>160,186</b>	<b>-</b>	<b>160,186</b>	<b>48,136</b>	<b>0</b>	
6213	Vehicle Repairs & Maintenance	1000	Operating	220	341	300	500		500	200	67%	
<b>Vehicle Repairs &amp; Maintenance Total</b>				<b>220</b>	<b>341</b>	<b>300</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>200</b>	<b>1</b>	
6216	Equipment Rent Expense	1000	Operating	776	65	300	-		-	(300)	-100%	
6216	Equipment Rent Expense	5236	Freaky Friday/Monster Mash	-	435	-	-		-	-		
6216	Equipment Rent Expense	5242	Mother & Son Dance	-	655	-	-		-	-		
6216	Equipment Rent Expense	5256	Daddy/Daughter Dance	509	655	-	-		-	-		
6216	Equipment Rent Expense	5264	Camp Foxtail	-	-	1,500	1,500		1,500	-	0%	Inflatables for field day.
6216	Equipment Rent Expense	5276	5th Grade Promotion Party	-	-	500	-		-	(500)	-100%	Discontinued
<b>Equipment Rent Expense Total</b>				<b>1,285</b>	<b>1,811</b>	<b>2,300</b>	<b>1,500</b>	<b>-</b>	<b>1,500</b>	<b>(800)</b>	<b>(0)</b>	
6320	Repairs & Maintenance	1000	Operating	7,667	5,243	3,000	-		-	(3,000)	-100%	Should be in project 2150 WR
6320	Repairs & Maintenance	2150	Weight Room	-	4,695	-	5,000		5,000	5,000		
<b>Repairs &amp; Maintenance Total</b>				<b>7,667</b>	<b>9,938</b>	<b>3,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>2,000</b>	<b>1</b>	
<b>Maintenance, Repair &amp; Facility Total</b>				<b>9,172</b>	<b>12,090</b>	<b>5,600</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>1,400</b>	<b>0</b>	
6300	Phone/Cable/Cell/Connectivity	1000	Operating	3,910	2,849	3,920	4,038		4,038	118	3%	
<b>Phone/Cable/Cell/Connectivity Total</b>				<b>3,910</b>	<b>2,849</b>	<b>3,920</b>	<b>4,038</b>	<b>-</b>	<b>4,038</b>	<b>118</b>	<b>0</b>	
6400	Utilities Expense	1000	Operating	75,141	75,214	76,200	82,296		82,296	6,096	8%	7% increase expected
<b>Utilities Expense Total</b>				<b>75,141</b>	<b>75,214</b>	<b>76,200</b>	<b>82,296</b>	<b>-</b>	<b>82,296</b>	<b>6,096</b>	<b>0</b>	
<b>Utilities Total</b>				<b>79,051</b>	<b>78,063</b>	<b>80,120</b>	<b>86,334</b>	<b>-</b>	<b>86,334</b>	<b>6,214</b>	<b>0</b>	
6455	Principal - 2016 CC Revenue	1000	Operating	440,000	450,000	465,000	475,000		475,000	10,000	2%	Moved to PW
6456	Interest - 2016 CC Revenue	1000	Operating	130,317	118,744	106,910	94,680		94,680	(12,230)	-11%	Move to PW
<b>Debt Service Total</b>				<b>570,317</b>	<b>568,744</b>	<b>571,910</b>	<b>569,680</b>	<b>-</b>	<b>569,680</b>	<b>(2,230)</b>	<b>(0)</b>	
6220	Postage/Mailing/Shipping	1000	Operating	3,178	3,504	6,300	7,000		7,000	700	11%	
6220	Postage/Mailing/Shipping	2735	Hairy Man Festival	10	-	-	-		-	-		
6220	Postage/Mailing/Shipping	5350	Bball League-Youth	25	-	-	-		-	-		
6220	Postage/Mailing/Shipping	5351	Bball League-Adult	13	-	-	-		-	-		
6220	Postage/Mailing/Shipping	5360	Vball League - Adult	13	-	-	-		-	-		
<b>Postage/Mailing/Shipping Total</b>				<b>3,238</b>	<b>3,504</b>	<b>6,300</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>700</b>	<b>0</b>	
6322	Printing Expense	1000	Operating	11,623	12,514	16,000	17,000		17,000	1,000	6%	
<b>Printing Expense Total</b>				<b>11,623</b>	<b>12,514</b>	<b>16,000</b>	<b>17,000</b>	<b>-</b>	<b>17,000</b>	<b>1,000</b>	<b>0</b>	
6305	Bill Production Expense	1000	Operating	-	5,797	6,800	7,000		7,000	200	3%	
<b>Bill Production Expense Total</b>				<b>-</b>	<b>5,797</b>	<b>6,800</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>200</b>	<b>0</b>	
6324	Advertising	1000	Operating	-	-	-	-		-	-		
6324	Advertising	2709	Open House	72	-	50	-		-	(50)	-100%	
<b>Advertising Total</b>				<b>72</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50)</b>	<b>(1)</b>	
<b>All Other Total</b>				<b>585,250</b>	<b>590,558</b>	<b>601,060</b>	<b>600,680</b>	<b>-</b>	<b>600,680</b>	<b>(380)</b>	<b>(0)</b>	
<b>Subtotal Expenses</b>				<b>2,218,286</b>	<b>2,670,488</b>	<b>2,820,981</b>	<b>3,196,573</b>	<b>-</b>	<b>3,196,573</b>	<b>375,592</b>	<b>0</b>	
5902	Capital Outlay	1000	Operating	-	-	26,000	-		-	(26,000)	-100%	
5901	Projects - Capital Improvemen	1000	Operating	-	-	30,000	-		-	(30,000)	-100%	
6085	Projects - Engineering & Profess	1000	Operating	-	-	-	-		-	-		
6321	Projects - Repairs & Maintenanc	1000	Operating	-	-	-	-		-	-		
5903	Capital Expense Purchase	1000	Operating	-	-	-	92,000		92,000	92,000		
<b>Capital &amp; Projects Total</b>				<b>-</b>	<b>-</b>	<b>56,000</b>	<b>92,000</b>	<b>-</b>	<b>92,000</b>	<b>36,000</b>	<b>64%</b>	

Brushy Creek MUD  
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Budget Workbook

Cost Center: 300 Community Center Programs

GL	GL Title	Project	Project Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Total Expenses</b>				2,218,286	2,670,488	2,876,981	3,288,573	-	3,288,573	411,592	14.3%	
<b>Net Revenue / (Expenses)</b>				(1,079,015)	(1,037,835)	(1,620,705)	(1,651,302)	126,513	(1,524,789)	95,916	-6%	

Brushy Creek MUD  
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1,050  
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Budget Workbook

Cost Center: **250 Aquatics Programs**  
Department: **Parks & Recreation**

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-	-	-	-	-		
4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-		
<b>Property Tax Revenue Total</b>		-	-	-	-	-	-	-	-		
4201	Water Service	-	-	-	-	-	-	-	-		
4203	WW Service	-	-	-	-	-	-	-	-		
4211	Water Connection	-	-	-	-	-	-	-	-		
4213	WW Connections	-	-	-	-	-	-	-	-		
4220	New Connection Fees	-	-	-	-	-	-	-	-		
4230	Solid Waste Services	-	-	-	-	-	-	-	-		
4240	Raw Water Sales	-	-	-	-	-	-	-	-		
4245	Wholesale Water	-	-	-	-	-	-	-	-		
4301	Regulatory Compliance Fee	-	-	-	-	-	-	-	-		
<b>Utility Revenue Total</b>		-	-	-	-	-	-	-	-		
4502	Promotional Materials	-	-	-	-	-	-	-	-		
4504	Community Events Revenue	-	-	-	-	-	-	-	-		
4501	Rental Income - Recreation	57,550	76,626	54,050	82,756	-	82,756	28,706	53.1%	Lane rental & pool party rate increase - TBD; cost of swim teams will increase based on staff wage and pool expenses increase. Budget: 8% of FY22 Actuals - subject to change *Discussion for rate increase scheduled 5/11	
4505	Program Revenue Contract	-	-	-	-	-	-	-	-		
4510	Programming Events Income	94,849	85,346	58,625	55,000	-	55,000	(3,625)	-6.2%	Reduction in revenue from lifeguard classes - offered free for lifeguard recruitment, increase swim lesson rates	
4515	Camp Income	-	-	-	-	-	-	-	-		
4518	Memberships - Short Term	-	-	-	-	-	-	-	-		
4519	New Memberships	-	-	-	-	-	-	-	-		
4520	Memberships	-	-	-	-	-	-	-	-		
4521	Season Passes	72,297	83,622	60,000	78,000	-	78,000	18,000	30.0%	Estimated rate increase of 10% to become effective on the 1st day of May in 2024 (Pending Board Approval). Also consider pool closure for repair. Conservative based on FY22 actuals with the understanding that LG and Pool Hours may change.	
4522	Day Passes	27,245	33,920	16,500	30,000	-	30,000	13,500	81.8%		
4523	Fitness Revenue	8	-	-	-	-	-	-	-		
4524	Senior Programs	-	-	-	-	-	-	-	-		
4525	Child Programs / Child Play	-	-	-	-	-	-	-	-		
<b>Recreational Program Revenue Total</b>		<b>251,948</b>	<b>279,513</b>	<b>189,175</b>	<b>245,756</b>	<b>-</b>	<b>245,756</b>	<b>56,581</b>	<b>29.9%</b>		
4110	Plan Review Income	-	-	-	-	-	-	-	-		
4112	Inspection Fees	-	-	-	-	-	-	-	-		
4130	Builders Fees	-	-	-	-	-	-	-	-		
4401	Service Charges	-	-	-	-	-	-	-	-		
4402	Donations	-	-	-	-	-	-	-	-		
4403	Late Charges	-	-	-	-	-	-	-	-		
4405	Interest Income	-	-	-	-	-	-	-	-		
4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-		
4410	Rental Income - Leases	-	-	-	-	-	-	-	-		
4500	Other Income	(5)	-	-	-	-	-	-	-		
<b>Investment &amp; Other Revenue Total</b>		<b>(5)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Revenue Total</b>		<b>251,943</b>	<b>279,513</b>	<b>189,175</b>	<b>245,756</b>	<b>-</b>	<b>245,756</b>	<b>56,581</b>	<b>29.9%</b>		
<b>Expenses</b>											

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 250 Aquatics Programs

Department: Parks & Recreation

1,050

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						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5010	Salary	486,715	577,967	684,157	657,038	5,500	662,538	(21,619)	-3.2%	Add: \$3K Holiday Incentive \$1.5K Shift Differential \$1K Hours Incentive		
5012	Overtime	1,136	5,131	2,000	5,849		5,849	3,849	192.5%			
5014	Cell Phone Allowance	-	337	300	381		381	81	27.0%			
6405	Longevity Awards	-	888	970	1,074		1,074	104	10.7%			
<b>Salaries Total</b>		<b>487,851</b>	<b>584,323</b>	<b>687,427</b>	<b>664,343</b>	<b>5,500</b>	<b>669,843</b>	<b>(17,584)</b>	<b>-2.6%</b>	*Pool hours will be reduced on next draft		
5013	Director Fees	-	-	-	-		-	-	-			
<b>Director Fees Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
5020	FICA / Medicare	37,308	44,576	52,588	50,822		50,822	(1,766)	-3.4%			
5030	Health	17,440	18,827	42,866	38,660		38,660	(4,206)	-9.8%			
5031	Vision Insurance	164	228	373	507		507	134	35.9%			
5032	Dental	857	1,022	1,807	2,136		2,136	329	18.2%			
5034	Life	147	183	269	318		318	49	18.1%			
5035	Disability Insurance	518	608	912	1,002		1,002	90	9.9%			
5040	Workers Compensation	5,336	7,126	15,673	6,896		6,896	(8,777)	-56.0%			
5050	Unemployment Insurance	5,404	6,276	24,359	664		664	(23,695)	-97.3%			
5065	Education Reimbursement	-	-	-	-		-	-	-			
5070	Retirement	12,344	16,411	30,328	19,081		19,081	(11,247)	-37.1%			
<b>Benefits Total</b>		<b>79,517</b>	<b>95,258</b>	<b>169,175</b>	<b>120,086</b>	<b>-</b>	<b>120,086</b>	<b>(49,089)</b>	<b>-29.0%</b>			
5201	Airfare	-	762	-	700		700	700		Additional travel expenses, out-of-state certification for supervisor.		
5202	Lodging	384	1,307	700	1,800		1,800	1,100	157.1%			
5204	Cab Fare / local transportation	-	500	-	300		300	300				
5205	Parking	52	33	160	166		166	6	3.8%			
5206	Travel Meals	275	488	400	600		600	200	50.0%			
5207	Mileage	5,053	1,764	6,000	2,000		2,000	(4,000)	-66.7%	Less head guards/movement/ two aquatics trucks		
<b>Travel Total</b>		<b>5,764</b>	<b>4,854</b>	<b>7,260</b>	<b>5,566</b>	<b>-</b>	<b>5,566</b>	<b>(1,694)</b>	<b>-23.3%</b>			
6010	Contractual-Legal	-	-	-	-		-	-	-			
6025	Contractual/Auditing	-	-	-	-		-	-	-			
6026	Investment Advisory Services	-	-	-	-		-	-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-			
6045	Contractual/Website	-	-	-	-		-	-	-			
6055	Security	-	-	-	-		-	-	-			
6065	Depository Contract	-	-	-	-		-	-	-			
6070	Maintenance Contracts	-	-	-	-		-	-	-			
6078	Plumbing Inspections	-	-	-	-		-	-	-			
6079	Engineering Fees	-	-	-	-		-	-	-			
6080	Contractual/Contract Labor	1,675	2,238	2,000	3,800		3,800	1,800	90.0%	Training classes - WSI		
6153	WCRRL Raw Water Line	-	-	-	-		-	-	-			
6210	Rent Expense	-	-	-	-		-	-	-			
6250	Solid Waste Service	-	-	-	-		-	-	-			
6305	Bill Production Expense	-	-	-	-		-	-	-			
6310	Fees/Dues/Subscription Expense	15,268	10,344	16,285	20,000		20,000	3,715	22.8%	American Red Cross increase fees/rates		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-			
6314	Professional Development	345	900	17,895	20,000	(16,000)	4,000	(13,895)	-77.6%	WSI Outside Training \$3,500		
6313	Certification Pay	-	-	-	2,301	3,000	5,301	5,301		Certification Pay		
6315	Lab Fees	-	-	-	-		-	-	-			
6416	Liability Insurance	-	-	-	-		-	-	-			
<b>Contractual Total</b>		<b>17,288</b>	<b>13,481</b>	<b>36,180</b>	<b>46,101</b>	<b>(13,000)</b>	<b>33,101</b>	<b>(3,079)</b>	<b>-8.5%</b>			
6105	Equipment	2,171	7,034	1,300	9,500		9,500	8,200	630.8%	Aerator (Creekside), 2 AED replacements, lifejacket replacement, 2 backboards		

Brushy Creek MUD  
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Budget Workbook

Cost Center: 250 Aquatics Programs

Department: Parks & Recreation

1,050  
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						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
6115	Materials & Supplies	11,155	11,820	11,020	12,500		12,500	1,480	13.4%			
6120	Chemicals	-	278	-	-		-	-				
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	1,908	2,073	2,000	3,500		3,500	1,500	75.0%	Replace pool parkas		
6124	Fuel / Oil	1,761	3,650	2,600	2,678		2,678	78	3.0%	2 trucks vs. one in FY22		
6130	Furniture	6,494	426	7,500	5,200		5,200	(2,300)	-30.7%	Pool Chairs		
6145	Software Subscription	-	2,007	-	2,500		2,500	2,500		Digiaquatics		
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	-	-	-	-		-	-				
6160	Training Materials	-	126	-	2,000		2,000	2,000		Mannequin replacement		
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-				
6327	Program Meals	326	286	-	500		500	500		End of Summer Lifeguard appreciation		
<b>Equipment &amp; Supplies Total</b>		<b>23,816</b>	<b>27,699</b>	<b>24,420</b>	<b>38,378</b>	<b>-</b>	<b>38,378</b>	<b>13,958</b>	<b>57.2%</b>			
6213	Vehicle Repairs & Maintenance	15	1,568	2,000	3,000		3,000	1,000	50.0%	Two older trucks		
6215	Facility Rent Expense	-	-	-	-		-	-				
6216	Equipment Rent Expense	4,579	900	425	-		-	(425)	-100.0%	Special Event		
6320	Repairs & Maintenance	-	-	600	-		-	(600)	-100.0%			
<b>Maintenance, Repair &amp; Facility Total</b>		<b>4,594</b>	<b>2,468</b>	<b>3,025</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>(25)</b>	<b>-0.8%</b>			
6300	Phone/Cable/Cell/Connectivity	11,326	9,304	10,480	10,794		10,794	314	3.0%			
6400	Utilities Expense	1,538	-	-	-		-	-				
6430	Streetlights	-	-	-	-		-	-				
<b>Utilities Total</b>		<b>12,864</b>	<b>9,304</b>	<b>10,480</b>	<b>10,794</b>	<b>-</b>	<b>10,794</b>	<b>314</b>	<b>3.0%</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-				
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-				
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
6220	Postage/Mailing/Shipping	89	-	50	-		-	(50)	-100.0%			
6322	Printing Expense	130	96	100	200		200	100	100.0%	Signage		
6324	Advertising	-	-	-	-		-	-				
6325	Recruiting Expense	-	-	-	-		-	-				
6410	Loss on Investments	-	-	-	-		-	-				
6425	Bad Debt Expense	-	-	-	-		-	-				
7000	Board Contingency	-	-	-	-		-	-				
<b>All Other Total</b>		<b>219</b>	<b>96</b>	<b>150</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>50</b>	<b>33.3%</b>			
<b>Subtotal Expenses</b>		<b>631,912</b>	<b>737,484</b>	<b>938,117</b>	<b>888,468</b>	<b>(7,500)</b>	<b>880,968</b>	<b>(57,149)</b>	<b>-6.1%</b>			
<u>Operating and Reserve Funding:</u>												
5902	Capital Outlay	-	-	-	-		-	-				
5901	Projects - Capital Improvement	412,685	-	-	-		-	-				
6085	Projects - Engineering & Professiona	-	-	-	-		-	-				
6321	Projects - Repairs & Maintenance	-	-	-	-		-	-				
5903	Capital Expense Purchase	-	-	-	-		-	-				
<b>Capital &amp; Projects Total</b>		<b>412,685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Total Expenses</b>		<b>1,044,597</b>	<b>737,484</b>	<b>938,117</b>	<b>888,468</b>	<b>(7,500)</b>	<b>880,968</b>	<b>(57,149)</b>	<b>-6.1%</b>			
<b>Net Revenue / (Expenses)</b>		<b>(792,654)</b>	<b>(457,970)</b>	<b>(748,942)</b>	<b>(642,712)</b>	<b>7,500</b>	<b>(635,212)</b>	<b>113,730</b>	<b>-15.2%</b>			

Brushy Creek MUD  
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Budget Workbook

Cost Center: 275 Parks Maintenance

Department: Parks & Recreation

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
<b>Revenue</b>												
4101	Property Tax Income	-	-	-	-		-	-				
4102	Delinquent Property Tax Income	-	-	-	-		-	-				
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-				
4201	Water Service	-	-	-	-		-	-				
4203	WW Service	-	-	-	-		-	-				
4211	Water Connection	-	-	-	-		-	-				
4213	WW Connections	-	-	-	-		-	-				
4220	New Connection Fees	-	-	-	-		-	-				
4230	Solid Waste Services	-	-	-	-		-	-				
4240	Raw Water Sales	-	-	-	-		-	-				
4245	Wholesale Water	-	-	-	-		-	-				
4301	Regulatory Compliance Fee	-	-	-	-		-	-				
<b>Utility Revenue Total</b>		-	-	-	-		-	-				
4502	Promotional Materials	-	-	-	-		-	-				
4504	Community Events Revenue	-	-	-	-		-	-				
4501	Rental Income - Recreation	-	-	-	-		-	-				
4505	Program Revenue Contract	-	-	-	-		-	-				
4510	Programming Events Income	-	-	-	-		-	-				
4515	Camp Income	-	-	-	-		-	-				
4518	Memberships - Short Term	-	-	-	-		-	-				
4519	New Memberships	-	-	-	-		-	-				
4520	Memberships	-	-	-	-		-	-				
4521	Season Passes	-	-	-	-		-	-				
4522	Day Passes	-	-	-	-		-	-				
4523	Fitness Revenue	-	-	-	-		-	-				
4524	Senior Programs	-	-	-	-		-	-				
4525	Child Programs / Child Play	-	-	-	-		-	-				
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-				
4110	Plan Review Income	-	-	-	-		-	-				
4112	Inspection Fees	-	-	-	-		-	-				
4130	Builders Fees	-	-	-	-		-	-				
4401	Service Charges	-	-	-	-		-	-				
4402	Donations	-	-	-	-		-	-				
4403	Late Charges	-	-	-	-		-	-				
4405	Interest Income	-	-	-	-		-	-				
4406	Gain/Loss on Investments	-	-	-	-		-	-				
4410	Rental Income - Leases	-	-	-	-		-	-				
4500	Other Income	14,176	16,274	17,000	17,680		17,680	680	4.0%	WilCo Median Maintenance		
<b>Investment &amp; Other Revenue Total</b>		14,176	16,274	17,000	17,680		17,680	680	4.0%			
<b>Revenue Total</b>		14,176	16,274	17,000	17,680		17,680	680	4.0%			
<b>Expenses</b>												
5010	Salary	241,742	200,550	252,927	331,326		331,326	78,399	31.0%			
5012	Overtime	7,304	9,015	14,000	10,277		10,277	(3,723)	-26.6%			
5014	Cell Phone Allowance	-	1,404	2,100	1,941		1,941	(159)	-7.6%			
6405	Longevity Awards	-	1,362	1,520	1,647		1,647	127	8.4%			
<b>Salaries Total</b>		249,047	212,331	270,547	345,192		345,192	74,645	27.6%			
5013	Director Fees	-	-	-	-		-	-				
<b>Director Fees Total</b>		-	-	-	-		-	-				
5020	FICA / Medicare	18,338	15,320	20,697	26,407		26,407	5,710	27.6%			
5030	Health	43,176	37,293	49,961	68,220		68,220	18,259	36.5%			
5031	Vision Insurance	492	521	574	895		895	321	55.9%			
5032	Dental	2,553	2,378	2,846	3,827		3,827	981	34.5%			
5034	Life	534	453	579	732		732	153	26.4%			
5035	Disability Insurance	1,834	1,554	1,971	2,486		2,486	515	26.1%			

Brushy Creek MUD  
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Budget Workbook

Cost Center: 275 Parks Maintenance

Department: Parks & Recreation

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	3,221	2,579	4,054	3,583		3,583	(471)	-11.6%			
5050	Unemployment Insurance	2,025	124	177	345		345	168	95.0%			
5065	Education Reimbursement	-	-	-	-		-	-	-			
5070	Retirement	16,205	17,063	20,576	27,589		27,589	7,013	34.1%			
<b>Benefits Total</b>		<b>88,379</b>	<b>77,285</b>	<b>101,435</b>	<b>134,084</b>	-	<b>134,084</b>	<b>32,649</b>	<b>32.2%</b>			
5201	Airfare	-	-	-	-		-	-	-			
5202	Lodging	-	196	500	1,500		1,500	1,000	200.0%	Increase in cost - conference hotel rate is high		
5204	Cab Fare / local transportation	-	-	-	200		200	200		Conference cost		
5205	Parking	-	-	-	200		200	200		2 persons to a local (TX) conference		
5206	Travel Meals	190	-	975	1,000		1,000	25	2.6%	Conference cost		
5207	Mileage	374	198	1,000	2,080		2,080	1,080	108.0%	May need to increase - depends on truck situation		
<b>Travel Total</b>		<b>564</b>	<b>394</b>	<b>2,475</b>	<b>4,980</b>	-	<b>4,980</b>	<b>2,505</b>	<b>101.2%</b>			
6010	Contractual-Legal	-	-	-	-		-	-	-			
6025	Contractual/Auditing	-	-	-	-		-	-	-			
6026	Investment Advisory Services	-	-	-	-		-	-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-			
6045	Contractual/Website	-	-	-	-		-	-	-			
6055	Security	-	-	-	-		-	-	-			
6065	Depository Contract	-	-	-	-		-	-	-			
6070	Maintenance Contracts	496,891	494,345	528,000	595,000		595,000	67,000	12.7%	Zara (\$28K), ECO (\$480K, assumes 6% CPI), Mean Green (\$17.5K, assumes 6% CPI). New: - preventative maintenance contract \$10K - united - Potential Irrigation \$40K - TBD Potential Tree ER Services (Retainer) - \$20K		
6078	Plumbing Inspections	-	-	-	-		-	-	-			
6079	Engineering Fees	-	7,500	10,000	-		-	(10,000)	-100.0%			
6080	Contractual/Contract Labor	99,506	54,881	50,000	52,000	30,000	82,000	32,000	64.0%	Tree Trimming \$30K for shaded fuel break		
6153	WCRRWL Row Water Line	-	-	-	-		-	-	-			
6210	Rent Expense	2,640	-	1,500	-		-	(1,500)	-100.0%			
6250	Solid Waste Service	400	-	2,800	-	(6,000)	-	(2,800)	-100.0%	Extra Brush Dumpsters (More expected in FY24) 5/9: Removed until we learn more about the chipper and burner.		
6305	Bill Production Expense	-	-	-	6,000		-	-	-			
6310	Fees/Dues/Subscription Expense	586	696	1,510	1,000		1,000	(510)	-33.8%	Professional organizations memberships		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-			
6314	Professional Development	1,215	485	10,700	10,500	(4,500)	6,000	(4,700)	-43.9%	\$3,000 NPRA Maint School \$3,000 Pesticide Certification, Conference, Maint & Safety Training Add: Future Certification Pay		
6313	Certification Pay	-	-	-	1,508	2,500	4,008	4,008				
6315	Lab Fees	-	-	-	-		-	-	-			
6416	Liability Insurance	3,568	-	-	-		-	-	-			
<b>Contractual Total</b>		<b>604,806</b>	<b>557,906</b>	<b>604,510</b>	<b>666,008</b>	<b>22,000</b>	<b>688,008</b>	<b>83,498</b>	<b>13.8%</b>			
6105	Equipment	8,248	2,246	12,600	15,000		15,000	2,400	19.0%	2 ADA picnic tables (\$2500), water fountains (\$6K), garbage can replacement if CIP not approved Increased funding for beautification.		
6115	Materials & Supplies	72,688	61,942	50,000	65,000		65,000	15,000	30.0%	Comparable to FY2022 actual expense.		
6120	Chemicals	4,780	573	2,100	2,184		2,184	84	4.0%			
6121	Lab Supplies	-	-	-	-		-	-	-			
6122	Uniforms	1,214	1,375	1,790	2,800		2,800	1,010	56.4%	Uniforms. Boot reimbursement \$125/ee		

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Budget Workbook

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Department: Parks & Recreation

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6124	Fuel / Oil	8,507	13,340	20,000	20,600		20,600	600	3.0%			
6130	Furniture	-	4,134	9,275	-		-	(9,275)	-100.0%			
6145	Software Subscription	-	-	-	-		-	-	-			
6150	Business Meals	60	-	-	-		-	-	-			
6154	Water Meters	-	-	-	-		-	-	-			
6156	Pipes and Components	1,849	5,012	20,300	10,000		10,000	(10,300)	-50.7%		Lower if irrigation contract	
6160	Training Materials	-	-	-	-		-	-	-			
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-	-			
6327	Program Meals	100	158	-	500		500	500			Emergency/appreciation situation - provide meal	
<b>Equipment &amp; Supplies Total</b>		<b>97,446</b>	<b>88,780</b>	<b>116,065</b>	<b>116,084</b>		<b>116,084</b>	<b>19</b>	<b>0.0%</b>			
6213	Vehicle Repairs & Maintenance	10,948	5,946	7,000	9,000		9,000	2,000	28.6%		Depends on older trucks being replaced	
6215	Facility Rent Expense	-	-	-	-		-	-	-			
6216	Equipment Rent Expense	650	292	-	1,000		1,000	1,000				
6320	Repairs & Maintenance	33,149	23,644	52,000	54,000		54,000	2,000	3.8%		Potential unexpected repairs to playgrounds, fences, storm damage, etc.	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>44,746</b>	<b>29,882</b>	<b>59,000</b>	<b>64,000</b>		<b>64,000</b>	<b>5,000</b>	<b>8.5%</b>			
6300	Phone/Cable/Cell/Connectivity	5,381	2,468	4,590	4,728		4,728	138	3.0%			
6400	Utilities Expense	10,052	9,746	10,640	11,491		11,491	851	8.0%			
6430	Streetlights	-	-	-	-		-	-	-			
<b>Utilities Total</b>		<b>15,433</b>	<b>12,214</b>	<b>15,230</b>	<b>16,219</b>		<b>16,219</b>	<b>989</b>	<b>6.5%</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-	-			
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-	-			
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>			
6220	Postage/Mailing/Shipping	543	-	-	-		-	-	-			
6322	Printing Expense	810	3,522	3,000	3,500		3,500	500	16.7%		Sign replacement	
6324	Advertising	-	-	-	-		-	-	-			
6325	Recruiting Expense	-	-	-	-		-	-	-			
6410	Loss on Investments	-	-	-	-		-	-	-			
6425	Bad Debt Expense	-	-	-	-		-	-	-			
7000	Board Contingency	-	-	-	-		-	-	-			
<b>All Other Total</b>		<b>1,353</b>	<b>3,522</b>	<b>3,000</b>	<b>3,500</b>		<b>3,500</b>	<b>500</b>	<b>16.7%</b>			
<b>Subtotal Expenses</b>		<b>1,101,774</b>	<b>982,313</b>	<b>1,172,262</b>	<b>1,350,067</b>	<b>22,000</b>	<b>1,372,067</b>	<b>199,805</b>	<b>17.0%</b>			
<b>Operating and Reserve Funding:</b>												
5902	Capital Outlay	18,128	4,186	1,255,200	-		-	(1,255,200)	-100.0%			
5901	Projects - Capital Improvement	-	420	114,500	2,062,796		2,062,796	1,948,296	1701.6%			
6085	Projects - Engineering & Professiona	-	-	-	20,000		20,000	20,000				
6321	Projects - Repairs & Maintenance	-	-	-	102,000		102,000	102,000				
5903	Capital Expense Purchase	-	-	-	90,000		90,000	90,000				
<b>Capital &amp; Projects Total</b>		<b>18,128</b>	<b>4,606</b>	<b>1,369,700</b>	<b>2,274,796</b>		<b>2,274,796</b>	<b>905,096</b>				
<b>Total Expenses</b>		<b>1,119,903</b>	<b>986,919</b>	<b>2,541,962</b>	<b>3,624,863</b>	<b>22,000</b>	<b>3,646,863</b>	<b>1,104,901</b>	<b>43.5%</b>			
<b>Net Revenue / (Expenses)</b>		<b>(1,105,727)</b>	<b>(970,646)</b>	<b>(2,524,962)</b>	<b>(3,607,183)</b>	<b>(22,000)</b>	<b>(3,629,183)</b>	<b>(1,104,221)</b>	<b>43.7%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 350 Community Center Garden Maintenance

Department: Parks & Recreation

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-		-	-			
4102	Delinquent Property Tax Income	-	-	-	-		-	-			
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-			
4201	Water Service	-	-	-	-		-	-			
4203	WW Service	-	-	-	-		-	-			
4211	Water Connection	-	-	-	-		-	-			
4213	WW Connections	-	-	-	-		-	-			
4220	New Connection Fees	-	-	-	-		-	-			
4230	Solid Waste Services	-	-	-	-		-	-			
4240	Raw Water Sales	-	-	-	-		-	-			
4245	Wholesale Water	-	-	-	-		-	-			
4301	Regulatory Compliance Fee	-	-	-	-		-	-			
<b>Utility Revenue Total</b>		-	-	-	-		-	-			
4502	Promotional Materials	-	-	-	-		-	-			
4504	Community Events Revenue	-	-	-	-		-	-			
4501	Rental Income - Recreation	-	-	-	-		-	-			
4505	Program Revenue Contract	-	-	-	-		-	-			
4510	Programming Events Income	-	-	-	-		-	-			
4515	Camp Income	-	-	-	-		-	-			
4518	Memberships - Short Term	-	-	-	-		-	-			
4519	New Memberships	-	-	-	-		-	-			
4520	Memberships	-	-	-	-		-	-			
4521	Season Passes	-	-	-	-		-	-			
4522	Day Passes	-	-	-	-		-	-			
4523	Fitness Revenue	-	-	-	-		-	-			
4524	Senior Programs	-	-	-	-		-	-			
4525	Child Programs / Child Play	-	-	-	-		-	-			
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-			
4110	Plan Review Income	-	-	-	-		-	-			
4112	Inspection Fees	-	-	-	-		-	-			
4130	Builders Fees	-	-	-	-		-	-			
4401	Service Charges	-	-	-	-		-	-			
4402	Donations	-	-	-	-		-	-			
4403	Late Charges	-	-	-	-		-	-			
4405	Interest Income	-	-	-	-		-	-			
4406	Gain/Loss on Investments	-	-	-	-		-	-			
4410	Rental Income - Leases	-	-	-	-		-	-			
4500	Other Income	-	-	-	-		-	-			
<b>Investment &amp; Other Revenue Total</b>		-	-	-	-		-	-			
<b>Revenue Total</b>		-	-	-	-		-	-			
<b>Expenses</b>											
5010	Salary	-	64,547	25,333	71,934		71,934	46,601	184.0%		
5012	Overtime	-	842	1,250	960		960	(290)	-23.2%		
5014	Cell Phone Allowance	-	84	80	81		81	1	1.3%		
6405	Longevity Awards	-	1,075	1,200	1,301		1,301	101	8.4%		
<b>Salaries Total</b>		-	66,549	27,863	74,276		74,276	46,413	166.6%		
5013	Director Fees	-	-	-	-		-	-			
<b>Director Fees Total</b>		-	-	-	-		-	-			
5020	FICA / Medicare	-	5,033	2,132	5,682		5,682	3,550	166.5%		
5030	Health	-	9,813	4,301	11,645		11,645	7,344	170.7%		
5031	Vision Insurance	-	135	49	153		153	104	212.2%		
5032	Dental	-	607	237	648		648	411	173.4%		
5034	Life	-	151	60	160		160	100	166.9%		
5035	Disability Insurance	-	498	204	527		527	323	158.2%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 350 Community Center Garden Maintenance

Department: Parks & Recreation

					Cost Ctr Manager							
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	-	882	412	771		771	359	87.1%			
5050	Unemployment Insurance	-	17	-	74		74	74				
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	-	5,212	2,099	6,134		6,134	4,035	192.2%			
<b>Benefits Total</b>		-	<b>22,346</b>	<b>9,494</b>	<b>25,794</b>	-	<b>25,794</b>	<b>16,300</b>	<b>171.7%</b>			
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	-	-		-	-				
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	-	-	-		-	-				
5206	Travel Meals	-	-	-	-		-	-				
5207	Mileage	-	-	-	-		-	-				
<b>Travel Total</b>		-	-	-	-	-	-	-				
6010	Contractual-Legal	-	-	-	-		-	-				
6025	Contractual/Auditing	-	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	-	-	-	-		-	-				
6045	Contractual/Website	-	-	-	-		-	-				
6055	Security	-	-	-	-		-	-				
6065	Depository Contract	-	-	-	-		-	-				
6070	Maintenance Contracts	-	-	-	-		-	-				
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	-	-	-		-	-				
6080	Contractual/Contract Labor	-	-	-	-		-	-				
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	-	-	1,000	-		-	(1,000)	-100.0%			
6250	Solid Waste Service	-	500	-	-		-	-				
6305	Bill Production Expense	-	-	-	-		-	-				
6310	Fees/Dues/Subscription Expense	-	-	-	-		-	-				
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	-	-	-	-		-	-				
6313	Certification Pay	-	-	-	52		52	52				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	-	-	-	-		-	-				
<b>Contractual Total</b>		-	<b>500</b>	<b>1,000</b>	<b>52</b>	-	<b>52</b>	<b>(948)</b>	<b>-94.8%</b>			
6105	Equipment	-	97	-	1,000		1,000	1,000		New pond pumps.		
6115	Materials & Supplies	-	5,204	13,030	13,551		13,551	521	4.0%	Soil, garden   soil, potting for hanging baskets   annual plants hanging baskets   coco fiber for hanging baskets   annual plants back patio areas and out back entry   perennial plant replacements   pond plants (lilies, lotus, marginal plants) and underwater (grasses for fish oxygen cycle)   seeds for wildflower area   seeds for native turf area   seeds for annual area   fish food Fertilizer, turf, trees and flower beds   de-ammonifier, de-chlorinator, stress coat (chemicals for fish care)   pond plant fertilizer - specific for pond safe slow release   herbicides & herbicide treatments		
6120	Chemicals	-	219	8,900	9,256		9,256	356	4.0%			
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	-	-	-	-		-	-				
6124	Fuel / Oil	-	-	-	-		-	-				
6130	Furniture	-	-	-	-		-	-				
6145	Software Subscription	-	-	-	-		-	-				
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 350 Community Center Garden Maintenance

Department: Parks & Recreation

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
6156	Pipes and Components	-	-	6,156	6,402	-	6,402	246	4.0%	irrigation repair components	
6160	Training Materials	-	-	-	-	-	-	-	-		
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	-	-		
6327	Program Meals	-	-	-	-	-	-	-	-		
<b>Equipment &amp; Supplies Total</b>		-	5,520	28,086	30,209	-	30,209	2,123	7.6%		
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-		
6215	Facility Rent Expense	-	-	-	-	-	-	-	-		
6216	Equipment Rent Expense	-	-	-	1,000	-	1,000	1,000	-	Compactor for granite	
6320	Repairs & Maintenance	-	659	7,000	7,500	-	7,500	500	7.1%	Potential unexpected repairs to fences, storm damage, etc.	
<b>Maintenance, Repair &amp; Facility Total</b>		-	659	7,000	8,500	-	8,500	1,500	21.4%		
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	-	-		
6400	Utilities Expense	-	-	-	-	-	-	-	-		
6430	Streetlights	-	-	-	-	-	-	-	-		
<b>Utilities Total</b>		-	-	-	-	-	-	-	-		
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-		
<b>Debt Service Total</b>		-	-	-	-	-	-	-	-		
6220	Postage/Mailing/Shipping	-	-	-	-	-	-	-	-		
6322	Printing Expense	-	244	-	-	-	-	-	-		
6324	Advertising	-	-	-	-	-	-	-	-		
6325	Recruiting Expense	-	-	-	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-	-	-	-		
7000	Board Contingency	-	-	-	-	-	-	-	-		
<b>All Other Total</b>		-	244	-	-	-	-	-	-		
<b>Subtotal Expenses</b>		-	95,818	73,443	138,831	-	138,831	65,388	89.0%		
<u>Operating and Reserve Funding:</u>											
5902	Capital Outlay	-	2,421	40,000	-	-	-	(40,000)	-100.0%		
5901	Projects - Capital Improvement	-	236,098	-	107,250	-	107,250	107,250	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	-	-	-	-	-		
<b>Capital &amp; Projects Total</b>		-	238,519	40,000	107,250	-	107,250	67,250	-		
<b>Total Expenses</b>		-	334,337	113,443	246,081	-	246,081	132,638	116.9%		
<b>Net Revenue / (Expenses)</b>		-	(334,337)	(113,443)	(246,081)	-	(246,081)	(132,638)	116.9%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 400 Facilities Maintenance

Department: Parks & Recreation

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-	-	-	-	-		
4102	Delinquent Property Tax Income	-	-	-	-	-	-	-	-		
<b>Property Tax Revenue Total</b>		-	-	-	-	-	-	-	-		
4201	Water Service	-	-	-	-	-	-	-	-		
4203	WW Service	-	-	-	-	-	-	-	-		
4211	Water Connection	-	-	-	-	-	-	-	-		
4213	WW Connections	-	-	-	-	-	-	-	-		
4220	New Connection Fees	-	-	-	-	-	-	-	-		
4230	Solid Waste Services	-	-	-	-	-	-	-	-		
4240	Raw Water Sales	-	-	-	-	-	-	-	-		
4245	Wholesale Water	-	-	-	-	-	-	-	-		
4301	Regulatory Compliance Fee	-	-	-	-	-	-	-	-		
<b>Utility Revenue Total</b>		-	-	-	-	-	-	-	-		
4502	Promotional Materials	-	-	-	-	-	-	-	-		
4504	Community Events Revenue	-	-	-	-	-	-	-	-		
4501	Rental Income - Recreation	-	-	17,820	-	-	-	(17,820)	-100.0%	Cost Center 400 has no revenue.	
4505	Program Revenue Contract	-	-	-	-	-	-	-	-		
4510	Programming Events Income	-	-	-	-	-	-	-	-		
4515	Camp Income	-	-	-	-	-	-	-	-		
4518	Memberships - Short Term	-	-	-	-	-	-	-	-		
4519	New Memberships	-	-	-	-	-	-	-	-		
4520	Memberships	-	-	-	-	-	-	-	-		
4521	Season Passes	-	-	-	-	-	-	-	-		
4522	Day Passes	-	-	-	-	-	-	-	-		
4523	Fitness Revenue	-	-	-	-	-	-	-	-		
4524	Senior Programs	-	-	-	-	-	-	-	-		
4525	Child Programs / Child Play	-	-	-	-	-	-	-	-		
<b>Recreational Program Revenue Total</b>		-	-	17,820	-	-	-	(17,820)	-100.0%		
4110	Plan Review Income	-	-	-	-	-	-	-	-		
4112	Inspection Fees	-	-	-	-	-	-	-	-		
4130	Builders Fees	-	-	-	-	-	-	-	-		
4401	Service Charges	-	-	-	-	-	-	-	-		
4402	Donations	-	-	-	-	-	-	-	-		
4403	Late Charges	-	-	-	-	-	-	-	-		
4405	Interest Income	-	-	-	-	-	-	-	-		
4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-		
4410	Rental Income - Leases	-	-	-	-	-	-	-	-		
4500	Other Income	-	-	-	-	-	-	-	-		
<b>Investment &amp; Other Revenue Total</b>		-	-	-	-	-	-	-	-		
<b>Revenue Total</b>		-	-	17,820	-	-	-	(17,820)	-100.0%		
<b>Expenses</b>											
5010	Salary	45,515	51,257	57,566	111,763	-	111,763	54,197	94.1%		
5012	Overtime	2,204	2,379	2,500	2,712	-	2,712	212	8.5%		
5014	Cell Phone Allowance	-	297	300	606	-	606	306	102.0%		
6405	Longevity Awards	-	332	370	401	-	401	31	8.4%		
<b>Salaries Total</b>		47,720	54,265	60,736	115,482	-	115,482	54,746	90.1%		
5013	Director Fees	-	-	-	-	-	-	-	-		
<b>Director Fees Total</b>		-	-	-	-	-	-	-	-		
5020	FICA / Medicare	3,405	3,881	4,646	8,834	-	8,834	4,188	90.2%		
5030	Health	7,532	8,713	10,052	20,672	-	20,672	10,620	105.6%		
5031	Vision Insurance	85	116	112	263	-	263	151	134.6%		
5032	Dental	439	518	551	1,100	-	1,100	549	99.7%		
5034	Life	98	116	124	248	-	248	124	100.1%		
5035	Disability Insurance	341	386	423	831	-	831	408	96.4%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **400** Facilities Maintenance  
Department: **Parks & Recreation**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	774	767	930	1,199		1,199	269	28.9%			
5050	Unemployment Insurance	416	13	-	115		115	115				
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	3,111	4,228	4,605	9,489		9,489	4,884	106.1%			
<b>Benefits Total</b>		<b>16,201</b>	<b>18,739</b>	<b>21,443</b>	<b>42,751</b>	<b>-</b>	<b>42,751</b>	<b>21,308</b>	<b>99.4%</b>			
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	-	-		-	-				
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	-	-	-		-	-				
5206	Travel Meals	-	-	-	-		-	-				
5207	Mileage	24	-	600	500		500	(100)	-16.7%	Minimal - if any will be claimed		
<b>Travel Total</b>		<b>24</b>	<b>-</b>	<b>600</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>(100)</b>	<b>-16.7%</b>			
6010	Contractual-Legal	-	-	-	-		-	-				
6025	Contractual/Auditing	-	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	-	-	-	-		-	-				
6045	Contractual/Website	-	-	-	-		-	-				
6055	Security	-	-	-	-		-	-				
6065	Depository Contract	-	-	-	-		-	-				
6070	Maintenance Contracts	4,526	78,092	102,370	85,000		85,000	(17,370)	-17.0%	Assume same contracts w/6% increase.		
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	-	-	-		-	-				
6080	Contractual/Contract Labor	-	3,043	31,500	10,000		10,000	(21,500)	-68.3%	HVAC Consultant (Remove if expedited to FY23)		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	-	-	-	-		-	-				
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	-	-	-	-		-	-				
6310	Fees/Dues/Subscription Expense	-	-	-	-		-	-				
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	-	-	350	400		400	50	14.3%			
6313	Certification Pay	-	-	-	208		208	208				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	-	-	-	-		-	-				
<b>Contractual Total</b>		<b>4,526</b>	<b>81,135</b>	<b>134,220</b>	<b>95,608</b>	<b>-</b>	<b>95,608</b>	<b>(38,612)</b>	<b>-28.8%</b>			
6105	Equipment	500	522	-	1,000		1,000	1,000				
6115	Materials & Supplies	20,761	32,602	26,450	35,863		35,863	9,413	35.6%	FY23 underbudgeted, 10% of FY22 Actuals		
6120	Chemicals	-	-	-	-		-	-				
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	-	-	-	-		-	-				
6124	Fuel / Oil	-	-	-	-		-	-				
6130	Furniture	-	-	-	-		-	-				
6145	Software Subscription	-	-	-	-		-	-				
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	-	61	-	-		-	-				
6160	Training Materials	-	-	-	-		-	-				
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-				
6327	Program Meals	-	-	-	-		-	-				
<b>Equipment &amp; Supplies Total</b>		<b>21,261</b>	<b>33,185</b>	<b>26,450</b>	<b>36,863</b>	<b>-</b>	<b>36,863</b>	<b>10,413</b>	<b>39.4%</b>			
6213	Vehicle Repairs & Maintenance	219	416	-	500		500	500				
6215	Facility Rent Expense	-	-	-	-		-	-				
6216	Equipment Rent Expense	-	-	-	1,000		1,000	1,000				

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **400** Facilities Maintenance  
Department: **Parks & Recreation**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
6320	Repairs & Maintenance	129,940	88,556	70,750	90,000	8,500	98,500	27,750	39.2%	Based on historical trends and a Potential roof Repair - CC Added \$5K for sidewalk repair (cc and bbq area) Added \$3.5K for east parking lot restriping (2 lots)		
<b>Maintenance, Repair &amp; Facility Total</b>		<b>130,160</b>	<b>88,971</b>	<b>70,750</b>	<b>91,500</b>	<b>8,500</b>	<b>100,000</b>	<b>29,250</b>	<b>41.3%</b>			
6300	Phone/Cable/Cell/Connectivity	280	-	-	-	-	-	-	-			
6400	Utilities Expense	-	869	-	-	-	-	-	-			
6430	Streetlights	-	-	-	-	-	-	-	-			
<b>Utilities Total</b>		<b>280</b>	<b>869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-			
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-			
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6220	Postage/Mailing/Shipping	-	25	-	-	-	-	-	-			
6322	Printing Expense	354	275	-	500	-	500	500		Signage - repair		
6324	Advertising	-	-	-	-	-	-	-	-			
6325	Recruiting Expense	-	-	-	-	-	-	-	-			
6410	Loss on Investments	-	-	-	-	-	-	-	-			
6425	Bad Debt Expense	-	-	-	-	-	-	-	-			
7000	<b>Board Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>All Other Total</b>		<b>354</b>	<b>300</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>			
<b>Subtotal Expenses</b>		<b>220,524</b>	<b>277,464</b>	<b>314,199</b>	<b>383,205</b>	<b>8,500</b>	<b>391,705</b>	<b>77,506</b>	<b>24.7%</b>			
<u>Operating and Reserve Funding:</u>												
5902	Capital Outlay	92,653	-	15,000	-	-	-	(15,000)	-100.0%			
5901	Projects - Capital Improvement	112	-	-	130,000	-	130,000	130,000				
6085	Projects - Engineering & Professiona	-	-	-	62,648	-	62,648	62,648				
6321	Projects - Repairs & Maintenance	-	-	-	116,000	-	116,000	116,000				
5903	Capital Expense Purchase	-	-	-	280,000	-	280,000	280,000				
<b>Capital &amp; Projects Total</b>		<b>92,765</b>	<b>-</b>	<b>15,000</b>	<b>588,648</b>	<b>-</b>	<b>588,648</b>	<b>573,648</b>				
<b>Total Expenses</b>		<b>313,290</b>	<b>277,464</b>	<b>329,199</b>	<b>971,853</b>	<b>8,500</b>	<b>980,353</b>	<b>651,154</b>	<b>197.8%</b>			
<b>Net Revenue / (Expenses)</b>		<b>(313,290)</b>	<b>(277,464)</b>	<b>(311,379)</b>	<b>(971,853)</b>	<b>(8,500)</b>	<b>(980,353)</b>	<b>(668,974)</b>	<b>214.8%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **450 Aquatics Maintenance**  
Department: **Parks & Recreation**

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-		-	-			
4102	Delinquent Property Tax Income	-	-	-	-		-	-			
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-			
4201	Water Service	-	-	-	-		-	-			
4203	WW Service	-	-	-	-		-	-			
4211	Water Connection	-	-	-	-		-	-			
4213	WW Connections	-	-	-	-		-	-			
4220	New Connection Fees	-	-	-	-		-	-			
4230	Solid Waste Services	-	-	-	-		-	-			
4240	Raw Water Sales	-	-	-	-		-	-			
4245	Wholesale Water	-	-	-	-		-	-			
4301	Regulatory Compliance Fee	-	-	-	-		-	-			
<b>Utility Revenue Total</b>		-	-	-	-		-	-			
4502	Promotional Materials	-	-	-	-		-	-			
4504	Community Events Revenue	-	-	-	-		-	-			
4501	Rental Income - Recreation	-	-	-	-		-	-			
4505	Program Revenue Contract	-	-	-	-		-	-			
4510	Programming Events Income	-	-	-	-		-	-			
4515	Camp Income	-	-	-	-		-	-			
4518	Memberships - Short Term	-	-	-	-		-	-			
4519	New Memberships	-	-	-	-		-	-			
4520	Memberships	-	-	-	-		-	-			
4521	Season Passes	-	-	-	-		-	-			
4522	Day Passes	-	-	-	-		-	-			
4523	Fitness Revenue	-	-	-	-		-	-			
4524	Senior Programs	-	-	-	-		-	-			
4525	Child Programs / Child Play	-	-	-	-		-	-			
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-			
4110	Plan Review Income	-	-	-	-		-	-			
4112	Inspection Fees	-	-	-	-		-	-			
4130	Builders Fees	-	-	-	-		-	-			
4401	Service Charges	-	-	-	-		-	-			
4402	Donations	-	-	-	-		-	-			
4403	Late Charges	-	-	-	-		-	-			
4405	Interest Income	-	-	-	-		-	-			
4406	Gain/Loss on Investments	-	-	-	-		-	-			
4410	Rental Income - Leases	-	-	-	-		-	-			
4500	Other Income	-	39,200	-	-		-	-			
<b>Investment &amp; Other Revenue Total</b>		-	<b>39,200</b>	-	-		-	-			
<b>Revenue Total</b>		-	<b>39,200</b>	-	-		-	-			
<b>Expenses</b>											
5010	Salary	100,101	88,813	108,872	<b>95,542</b>		<b>95,542</b>	(13,330)	-12.2%		
5012	Overtime	2,102	3,667	3,500	<b>4,180</b>		<b>4,180</b>	680	19.4%		
5014	Cell Phone Allowance	-	577	980	<b>396</b>		<b>396</b>	(584)	-59.6%		
6405	Longevity Awards	-	681	760	<b>824</b>		<b>824</b>	64	8.4%		
<b>Salaries Total</b>		<b>102,204</b>	<b>93,738</b>	<b>114,112</b>	<b>100,942</b>		<b>100,942</b>	<b>(13,170)</b>	<b>-11.5%</b>		
5013	Director Fees	-	-	-	-		-	-			
<b>Director Fees Total</b>		-	-	-	-		-	-			
5020	FICA / Medicare	7,520	6,772	8,730	<b>7,722</b>		<b>7,722</b>	(1,008)	-11.5%		
5030	Health	15,343	15,731	19,986	<b>14,454</b>		<b>14,454</b>	(5,532)	-27.7%		
5031	Vision Insurance	174	217	228	<b>189</b>		<b>189</b>	(39)	-17.3%		
5032	Dental	916	990	1,130	<b>803</b>		<b>803</b>	(327)	-28.9%		
5034	Life	187	196	237	<b>178</b>		<b>178</b>	(59)	-25.1%		
5035	Disability Insurance	651	673	816	<b>595</b>		<b>595</b>	(221)	-27.1%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **450 Aquatics Maintenance**  
Department: **Parks & Recreation**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	1,104	1,255	1,693	1,048		1,048	(645)	-38.1%			
5050	Unemployment Insurance	817	49	61	101		101	40	65.5%			
5065	Education Reimbursement	-	-	-	-		-	-	-			
5070	Retirement	6,551	7,419	8,633	8,064		8,064	(569)	-6.6%			
<b>Benefits Total</b>		<b>33,261</b>	<b>33,303</b>	<b>41,514</b>	<b>33,154</b>	<b>-</b>	<b>33,154</b>	<b>(8,360)</b>	<b>-20.1%</b>			
5201	Airfare	-	-	-	-		-	-	-			
5202	Lodging	-	-	-	-		-	-	-			
5204	Cab Fare / local transportation	-	-	-	-		-	-	-			
5205	Parking	-	-	-	-		-	-	-			
5206	Travel Meals	-	-	-	-		-	-	-			
5207	Mileage	-	-	-	-		-	-	-			
<b>Travel Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6010	Contractual-Legal	-	-	-	-		-	-	-			
6025	Contractual/Auditing	-	-	-	-		-	-	-			
6026	Investment Advisory Services	-	-	-	-		-	-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-			
6045	Contractual/Website	-	-	-	-		-	-	-			
6055	Security	-	-	-	-		-	-	-			
6065	Depository Contract	-	-	-	-		-	-	-			
6070	Maintenance Contracts	-	1,568	-	2,500		2,500	2,500	-			
6078	Plumbing Inspections	-	-	-	-		-	-	-			
6079	Engineering Fees	-	3,050	20,000	-		-	(20,000)	-100.0%			
6080	Contractual/Contract Labor	-	1,618	9,000	-		-	(9,000)	-100.0%	See GL 6320		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-	-			
6210	Rent Expense	-	-	800	-		-	(800)	-100.0%			
6250	Solid Waste Service	-	-	-	-		-	-	-			
6305	Bill Production Expense	-	-	-	-		-	-	-			
6310	Fees/Dues/Subscription Expense	-	40	-	-		-	-	-			
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-			
6314	Professional Development	-	-	700	1,000		1,000	300	42.9%	CPO cert		
6313	Certification Pay	-	-	-	247		247	247	-			
6315	Lab Fees	-	-	-	-		-	-	-			
6416	Liability Insurance	-	-	-	-		-	-	-			
<b>Contractual Total</b>		<b>-</b>	<b>6,275</b>	<b>30,500</b>	<b>3,747</b>	<b>-</b>	<b>3,747</b>	<b>(26,753)</b>	<b>-87.7%</b>			
6105	Equipment	580	4,260	6,500	10,000		10,000	3,500	53.8%	Two pumps replacement		
6115	Materials & Supplies	7,737	6,348	13,000	8,000		8,000	(5,000)	-38.5%	Based on FY21-22 trend		
6120	Chemicals	49,804	49,725	62,000	64,480		64,480	2,480	4.0%	Includes poolsure new rate		
6121	Lab Supplies	-	-	-	-		-	-	-			
6122	Uniforms	-	-	-	-		-	-	-			
6124	Fuel / Oil	-	-	-	-		-	-	-			
6130	Furniture	-	-	-	-		-	-	-			
6145	Software Subscription	-	-	-	-		-	-	-			
6150	Business Meals	-	-	-	-		-	-	-			
6154	Water Meters	-	-	-	-		-	-	-			
6156	Pipes and Components	-	1,100	-	-		-	-	-			
6160	Training Materials	-	-	-	-		-	-	-			
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-	-			
6327	Program Meals	-	-	-	-		-	-	-			
<b>Equipment &amp; Supplies Total</b>		<b>58,121</b>	<b>61,432</b>	<b>81,500</b>	<b>82,480</b>	<b>-</b>	<b>82,480</b>	<b>980</b>	<b>1.2%</b>			
6213	Vehicle Repairs & Maintenance	250	62	2,000	5,000		5,000	3,000	150.0%	Two older vehicles - ongoing issues - may swap out		
6215	Facility Rent Expense	-	-	-	-		-	-	-			
6216	Equipment Rent Expense	-	-	-	-		-	-	-			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 450 Aquatics Maintenance  
Department: Parks & Recreation

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request	Notes	
6320	Repairs & Maintenance	36,609	18,903	20,000	25,000		25,000	5,000	25.0%		Unexpected pump, pump room repairs, motor, heater replacement; potentially lower if pool mechanic/tech on staff	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>36,859</b>	<b>18,964</b>	<b>22,000</b>	<b>30,000</b>	-	<b>30,000</b>	<b>8,000</b>	<b>36.4%</b>			
6300	Phone/Cable/Cell/Connectivity	690	-	-	-		-	-	-			
6400	Utilities Expense	33,832	48,629	64,500	69,660		69,660	5,160	8.0%			
6430	Streelights	-	-	-	-		-	-	-			
<b>Utilities Total</b>		<b>34,522</b>	<b>48,629</b>	<b>64,500</b>	<b>69,660</b>	-	<b>69,660</b>	<b>5,160</b>	<b>8.0%</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-	-			
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-	-			
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	<b>-</b>	<b>-</b>	<b>-</b>			
6220	Postage/Mailing/Shipping	40	-	-	-		-	-	-			
6322	Printing Expense	-	2,403	-	-		-	-	-			
6324	Advertising	-	-	-	-		-	-	-			
6325	Recruiting Expense	-	-	-	-		-	-	-			
6410	Loss on Investments	-	-	-	-		-	-	-			
6425	Bad Debt Expense	-	-	-	-		-	-	-			
7000	Board Contingency	-	-	-	-		-	-	-			
<b>All Other Total</b>		<b>40</b>	<b>2,403</b>	<b>-</b>	<b>-</b>	-	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Subtotal Expenses</b>		<b>265,007</b>	<b>264,746</b>	<b>354,126</b>	<b>319,983</b>	-	<b>319,983</b>	<b>(34,143)</b>	<b>-9.6%</b>			
<u>Operating and Reserve Funding:</u>												
5902	Capital Outlay	412,197	13,125	5,700	-		-	(5,700)	-100.0%			
5901	Projects - Capital Improvement	-	25,805	550,000	-		-	(550,000)	-100.0%			
6085	Projects - Engineering & Professiona	-	-	-	35,000		35,000	35,000				
6321	Projects - Repairs & Maintenance	-	-	-	10,000		10,000	10,000				
5903	Capital Expense Purchase	-	-	-	19,000		19,000	19,000				
<b>Capital &amp; Projects Total</b>		<b>412,197</b>	<b>38,930</b>	<b>555,700</b>	<b>64,000</b>	-	<b>64,000</b>	<b>(491,700)</b>				
<b>Total Expenses</b>		<b>677,204</b>	<b>303,676</b>	<b>909,826</b>	<b>383,983</b>	-	<b>383,983</b>	<b>(525,843)</b>	<b>-57.8%</b>			
<b>Net Revenue / (Expenses)</b>		<b>(677,204)</b>	<b>(264,476)</b>	<b>(909,826)</b>	<b>(383,983)</b>	-	<b>(383,983)</b>	<b>525,843</b>	<b>-57.8%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **225 Builders Park Fees**  
Department: **Parks & Recreation**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
<b>Revenue</b>												
4101	Property Tax Income	-	-	-	-		-	-	-			
4102	Delinquent Property Tax Income	-	-	-	-		-	-	-			
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-	-			
4201	Water Service	-	-	-	-		-	-	-			
4203	WW Service	-	-	-	-		-	-	-			
4211	Water Connection	-	-	-	-		-	-	-			
4213	WW Connections	-	-	-	-		-	-	-			
4220	New Connection Fees	-	-	-	-		-	-	-			
4230	Solid Waste Services	-	-	-	-		-	-	-			
4240	Raw Water Sales	-	-	-	-		-	-	-			
4245	Wholesale Water	-	-	-	-		-	-	-			
4301	Regulatory Compliance Fee	-	-	-	-		-	-	-			
<b>Utility Revenue Total</b>		-	-	-	-		-	-	-			
4502	Promotional Materials	-	-	-	-		-	-	-			
4504	Community Events Revenue	-	-	-	-		-	-	-			
4501	Rental Income - Recreation	-	-	-	-		-	-	-			
4505	Program Revenue Contract	-	-	-	-		-	-	-			
4510	Programming Events Income	-	-	-	-		-	-	-			
4515	Camp Income	-	-	-	-		-	-	-			
4518	Memberships - Short Term	-	-	-	-		-	-	-			
4519	New Memberships	-	-	-	-		-	-	-			
4520	Memberships	-	-	-	-		-	-	-			
4521	Season Passes	-	-	-	-		-	-	-			
4522	Day Passes	-	-	-	-		-	-	-			
4523	Fitness Revenue	-	-	-	-		-	-	-			
4524	Senior Programs	-	-	-	-		-	-	-			
4525	Child Programs / Child Play	-	-	-	-		-	-	-			
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-	-			
4110	Plan Review Income	-	-	-	-		-	-	-			
4112	Inspection Fees	-	-	-	-		-	-	-			
4130	Builders Fees	986	1,015	-	9,410		9,410	9,410		Assumes 9 LUE's		
4401	Service Charges	-	-	-	-		-	-	-			
4402	Donations	-	-	-	-		-	-	-			
4403	Late Charges	-	-	-	-		-	-	-			
4405	Interest Income	847	6,894	-	30,000		30,000	30,000				
4406	Gain/Loss on Investments	-	-	-	-		-	-	-			
4410	Rental Income - Leases	-	-	-	-		-	-	-			
4500	Other Income	-	-	-	-		-	-	-			
<b>Investment &amp; Other Revenue Total</b>		1,832	7,909	-	39,410		39,410	39,410				
<b>Revenue Total</b>		1,832	7,909	-	39,410		39,410	39,410				
<b>Expenses</b>												
5010	Salary	-	-	-	-		-	-	-			
5012	Overtime	-	-	-	-		-	-	-			
5014	Cell Phone Allowance	-	-	-	-		-	-	-			
6405	Longevity Awards	-	-	-	-		-	-	-			
<b>Salaries Total</b>		-	-	-	-		-	-	-			
5013	Director Fees	-	-	-	-		-	-	-			
<b>Director Fees Total</b>		-	-	-	-		-	-	-			
5020	FICA / Medicare	-	-	-	-		-	-	-			
5030	Health	-	-	-	-		-	-	-			
5031	Vision Insurance	-	-	-	-		-	-	-			
5032	Dental	-	-	-	-		-	-	-			
5034	Life	-	-	-	-		-	-	-			
5035	Disability Insurance	-	-	-	-		-	-	-			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **225 Builders Park Fees**  
Department: **Parks & Recreation**

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
5040	Workers Compensation	-	-	-	-		-	-	-		
5050	Unemployment Insurance	-	-	-	-		-	-	-		
5065	Education Reimbursement	-	-	-	-		-	-	-		
5070	Retirement	-	-	-	-		-	-	-		
<b>Benefits Total</b>		-	-	-	-		-	-	-		
5201	Airfare	-	-	-	-		-	-	-		
5202	Lodging	-	-	-	-		-	-	-		
5204	Cab Fare / local transportation	-	-	-	-		-	-	-		
5205	Parking	-	-	-	-		-	-	-		
5206	Travel Meals	-	-	-	-		-	-	-		
5207	Mileage	-	-	-	-		-	-	-		
<b>Travel Total</b>		-	-	-	-		-	-	-		
6010	Contractual-Legal	-	-	-	-		-	-	-		
6025	Contractual/Auditing	-	-	-	-		-	-	-		
6026	Investment Advisory Services	-	-	-	-		-	-	-		
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-		
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-		
6045	Contractual/Website	-	-	-	-		-	-	-		
6055	Security	-	-	-	-		-	-	-		
6065	Depository Contract	-	-	-	-		-	-	-		
6070	Maintenance Contracts	-	-	-	-		-	-	-		
6078	Plumbing Inspections	-	-	-	-		-	-	-		
6079	Engineering Fees	-	-	-	-		-	-	-		
6080	Contractual/Contract Labor	-	-	-	-		-	-	-		
6153	WRRWL Raw Water Line	-	-	-	-		-	-	-		
6210	Rent Expense	-	-	-	-		-	-	-		
6250	Solid Waste Service	-	-	-	-		-	-	-		
6305	Bill Production Expense	-	-	-	-		-	-	-		
6310	Fees/Dues/Subscription Expense	-	-	-	-		-	-	-		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-		
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-		
6314	Professional Development	-	-	-	-		-	-	-		
6313	Certification Pay	-	-	-	-		-	-	-		
6315	Lab Fees	-	-	-	-		-	-	-		
6416	Liability Insurance	-	-	-	-		-	-	-		
<b>Contractual Total</b>		-	-	-	-		-	-	-		
6105	Equipment	-	-	-	-		-	-	-		
6115	Materials & Supplies	-	-	-	-		-	-	-		
6120	Chemicals	-	-	-	-		-	-	-		
6121	Lab Supplies	-	-	-	-		-	-	-		
6122	Uniforms	-	-	-	-		-	-	-		
6124	Fuel / Oil	-	-	-	-		-	-	-		
6130	Furniture	-	-	-	-		-	-	-		
6145	Software Subscription	-	-	-	-		-	-	-		
6150	Business Meals	-	-	-	-		-	-	-		
6154	Water Meters	-	-	-	-		-	-	-		
6156	Pipes and Components	-	-	-	-		-	-	-		
6160	Training Materials	-	-	-	-		-	-	-		
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-	-		
6327	Program Meals	-	-	-	-		-	-	-		
<b>Equipment &amp; Supplies Total</b>		-	-	-	-		-	-	-		
6213	Vehicle Repairs & Maintenance	-	-	-	-		-	-	-		
6215	Facility Rent Expense	-	-	-	-		-	-	-		
6216	Equipment Rent Expense	-	-	-	-		-	-	-		
6320	Repairs & Maintenance	-	-	-	-		-	-	-		
<b>Maintenance, Repair &amp; Facility Total</b>		-	-	-	-		-	-	-		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **225 Builders Park Fees**  
Department: **Parks & Recreation**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	-	-			
6400	Utilities Expense	-	-	-	-	-	-	-	-			
6430	Streetlights	-	-	-	-	-	-	-	-			
<b>Utilities Total</b>		-	-	-	-	-	-	-	-			
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-			
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-			
<b>Debt Service Total</b>		-	-	-	-	-	-	-	-			
6220	Postage/Mailing/Shipping	-	-	-	-	-	-	-	-			
6322	Printing Expense	-	-	-	-	-	-	-	-			
6324	Advertising	-	-	-	-	-	-	-	-			
6325	Recruiting Expense	-	-	-	-	-	-	-	-			
6410	Loss on Investments	-	-	-	-	-	-	-	-			
6425	Bad Debt Expense	-	-	-	-	-	-	-	-			
7000	<b>Board Contingency</b>	-	-	-	-	-	-	-	-			
<b>All Other Total</b>		-	-	-	-	-	-	-	-			
<b>Subtotal Expenses</b>		-	-	-	-	-	-	-	-			
<u>Operating and Reserve Funding:</u>												
5902	Capital Outlay	-	-	-	-	-	-	-	-			
5901	Projects - Capital Improvement	-	-	-	-	-	-	-	-			
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-			
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-			
5903	Capital Expense Purchase	-	-	-	-	-	-	-	-			
<b>Capital &amp; Projects Total</b>		-	-	-	-	-	-	-	-			
<b>Total Expenses</b>		-	-	-	-	-	-	-	-			
<b>Net Revenue / (Expenses)</b>		1,832	7,909	-	39,410	-	39,410	39,410	-			

Brushy Creek MUD  
 FY2024  
 Budget Workbook

Department: **Shared Services**

Cost Ctr  
 Manager

	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>Revenue</b>	4101	Property Tax Income	7,186,589	7,776,008	9,114,602	9,092,102	-	9,092,102	(22,500)	-0.2%
	4102	Delinquent Property Tax Income	23,771	13,164	20,000	20,000	-	20,000	-	0.0%
	<b>Property Tax Revenue Total</b>		<b>7,210,360</b>	<b>7,789,171</b>	<b>9,134,602</b>	<b>9,112,102</b>	<b>-</b>	<b>9,112,102</b>	<b>(22,500)</b>	<b>-0.2%</b>
	4201	Water Service	-	-	-	-	-	-	-	-
	4203	WW Service	-	-	-	-	-	-	-	-
	4211	Water Connection	-	-	-	-	-	-	-	-
	4213	WW Connections	-	-	-	-	-	-	-	-
	4220	New Connection Fees	30	-	-	-	-	-	-	-
	4230	Solid Waste Services	1,395,584	1,397,438	1,386,000	1,531,589	-	1,531,589	145,589	10.5%
	4240	Raw Water Sales	-	-	-	-	-	-	-	-
	4245	Wholesale Water	-	-	-	-	-	-	-	-
	4301	Regulatory Compliance Fee	-	-	-	-	-	-	-	-
	<b>Utility Revenue Total</b>		<b>1,395,614</b>	<b>1,397,438</b>	<b>1,386,000</b>	<b>1,531,589</b>	<b>-</b>	<b>1,531,589</b>	<b>145,589</b>	<b>10.5%</b>
	4502	Promotional Materials	885	-	-	3,000	-	3,000	3,000	-
	4504	Community Events Revenue	-	-	-	-	-	-	-	-
	4501	Rental Income - Recreation	106,396	110,041	89,823	-	-	-	(89,823)	-100.0%
	4505	Program Revenue Contract	-	-	-	-	-	-	-	-
	4510	Programming Events Income	-	-	-	-	-	-	-	-
	4515	Camp Income	-	-	-	-	-	-	-	-
	4518	Memberships - Short Term	-	-	-	-	-	-	-	-
	4519	New Memberships	-	-	-	-	-	-	-	-
	4520	Memberships	-	-	-	-	-	-	-	-
	4521	Season Passes	-	-	-	-	-	-	-	-
	4522	Day Passes	-	-	-	-	-	-	-	-
	4523	Fitness Revenue	-	-	-	-	-	-	-	-
	4524	Senior Programs	-	-	-	-	-	-	-	-
	4525	Child Programs / Child Play	-	-	-	-	-	-	-	-
	<b>Recreational Program Revenue Total</b>		<b>107,280</b>	<b>110,041</b>	<b>89,823</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>(86,823)</b>	<b>-96.7%</b>
	4110	Plan Review Income	-	-	-	-	-	-	-	-
	4112	Inspection Fees	-	-	-	-	-	-	-	-
	4130	Builders Fees	-	-	-	-	-	-	-	-
	4401	Service Charges	32,340	39,905	30,000	32,580	-	32,580	2,580	8.6%
	4402	Donations	-	-	-	-	-	-	-	-
	4403	Late Charges	45,749	51,786	40,000	48,000	-	48,000	8,000	20.0%
	4405	Interest Income	79,297	(614,639)	85,000	250,000	-	250,000	165,000	194.1%
	4406	Gain/Loss on Investments	-	-	-	-	-	-	-	-
	4410	Rental Income - Leases	-	-	-	111,852	-	111,852	111,852	-
	4500	Other Income	10,859	760	180,000	-	-	-	(180,000)	-100.0%
	<b>Investment &amp; Other Revenue Total</b>		<b>168,245</b>	<b>(522,188)</b>	<b>335,000</b>	<b>442,432</b>	<b>-</b>	<b>442,432</b>	<b>107,432</b>	<b>32.1%</b>
	<b>Revenue Total</b>		<b>8,881,499</b>	<b>8,774,463</b>	<b>10,945,425</b>	<b>11,089,123</b>	<b>-</b>	<b>11,089,123</b>	<b>143,698</b>	<b>1.3%</b>
<b>Expenses</b>										

Brushy Creek MUD  
 FY2024  
 Budget Workbook

Department: **Shared Services**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
5010	Salary	1,281,182	1,431,461	1,790,081	1,999,617	-	1,999,617	209,536	11.7%
5012	Overtime	19,113	11,945	34,000	13,617	-	13,617	(20,383)	-59.9%
5014	Cell Phone Allowance	-	3,100	3,000	3,975	-	3,975	975	32.5%
6405	Longevity Awards	11,015	3,486	3,890	4,216	-	4,216	326	8.4%
<b>Salaries Total</b>		<b>1,311,310</b>	<b>1,449,992</b>	<b>1,830,971</b>	<b>2,021,425</b>	<b>-</b>	<b>2,021,425</b>	<b>190,454</b>	<b>10.4%</b>
5013	Director Fees	-	-	-	36,000	-	36,000	36,000	-
<b>Director Fees Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>36,000</b>	<b>-</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>
5020	FICA / Medicare	97,265	107,402	140,068	157,393	-	157,393	17,325	12.4%
5030	Health	135,898	139,894	193,391	265,418	-	265,418	72,027	37.2%
5031	Vision Insurance	1,685	2,173	2,534	3,425	-	3,425	891	35.1%
5032	Dental	8,516	9,520	12,261	14,394	-	14,394	2,133	17.4%
5034	Life	2,139	2,287	2,921	3,443	-	3,443	522	17.9%
5035	Disability Insurance	8,128	8,218	10,641	12,218	-	12,218	1,577	14.8%
5040	Workers Compensation	15,265	20,207	34,876	21,358	-	21,358	(13,518)	-38.8%
5050	Unemployment Insurance	10,044	2,962	8,181	2,057	-	2,057	(6,124)	-74.9%
5065	Education Reimbursement	-	-	5,000	-	-	-	(5,000)	-100.0%
5070	Retirement	82,377	115,179	135,605	170,517	-	170,517	34,912	25.7%
<b>Benefits Total</b>		<b>361,318</b>	<b>407,840</b>	<b>545,478</b>	<b>650,223</b>	<b>-</b>	<b>650,223</b>	<b>104,745</b>	<b>19.2%</b>
5201	Airfare	354	-	2,300	2,850	-	2,850	550	23.9%
5202	Lodging	405	1,936	10,955	6,950	-	6,950	(4,005)	-36.6%
5204	Cab Fare / local transportation	284	-	500	650	-	650	150	30.0%
5205	Parking	-	-	100	100	-	100	-	0.0%
5206	Travel Meals	220	19	1,935	1,280	-	1,280	(655)	-33.9%
5207	Mileage	722	654	2,500	2,140	-	2,140	(360)	-14.4%
<b>Travel Total</b>		<b>1,985</b>	<b>2,608</b>	<b>18,290</b>	<b>13,970</b>	<b>-</b>	<b>13,970</b>	<b>(4,320)</b>	<b>-23.6%</b>
6010	Contractual-Legal	169,912	199,649	245,000	291,000	-	291,000	46,000	18.8%
6025	Contractual/Auditing	41,000	35,493	85,000	100,000	-	100,000	15,000	17.6%
6026	Investment Advisory Services	-	-	-	20,000	-	20,000	20,000	-
6032	Contractual / 80-20 Programs	-	-	-	-	-	-	-	-
6040	Contractual/Network maint/dev.	91,637	97,637	138,300	219,604	32,400	252,004	113,704	82.2%
6045	Contractual/Website	2,100	2,100	2,100	2,500	-	2,500	400	19.0%
6055	Security	139,242	111,554	123,600	132,040	-	132,040	8,440	6.8%
6065	Depository Contract	93,535	99,193	104,000	104,500	-	104,500	500	0.5%
6070	Maintenance Contracts	33,969	45,779	71,210	72,408	-	72,408	1,198	1.7%
6078	Plumbing Inspections	-	-	-	-	-	-	-	-
6079	Engineering Fees	-	12,352	-	-	-	-	-	-
6080	Contractual/Contract Labor	103,193	136,232	76,600	99,336	-	99,336	22,736	29.7%
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	-	-
6210	Rent Expense	3,947	2,773	1,800	3,932	-	3,932	2,132	118.4%
6250	Solid Waste Service	1,145,932	1,178,788	1,250,677	1,255,401	-	1,255,401	4,724	0.4%
6305	Bill Production Expense	5,686	13,979	1,800	11,400	-	11,400	9,600	533.3%
6310	Fees/Dues/Subscription Expense	10,285	25,724	35,260	15,580	-	15,580	(19,680)	-55.8%

Brushy Creek MUD  
 FY2024  
 Budget Workbook

Department: **Shared Services**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	-	-
6312	BCRWWS Wastewater System	-	-	-	-	-	-	-	-
6314	Professional Development	2,432	5,828	30,140	32,615	-	32,615	2,475	8.2%
6313	Certification Pay	-	-	-	1,300	-	1,300	1,300	-
6315	Lab Fees	-	-	-	-	-	-	-	-
6416	Liability Insurance	94,763	128,844	150,000	177,512	-	177,512	27,512	18.3%
<b>Contractual Total</b>		<b>1,937,632</b>	<b>2,095,923</b>	<b>2,315,487</b>	<b>2,539,129</b>	<b>32,400</b>	<b>2,571,529</b>	<b>256,042</b>	<b>11.1%</b>
6105	Equipment	2,885	11,926	12,525	21,590	-	21,590	9,065	72.4%
6115	Materials & Supplies	21,643	19,006	34,440	36,041	-	36,041	1,601	4.6%
6120	Chemicals	-	-	-	-	-	-	-	-
6121	Lab Supplies	-	-	-	-	-	-	-	-
6122	Uniforms	564	567	2,700	2,200	-	2,200	(500)	-18.5%
6124	Fuel / Oil	6,952	8,393	23,200	23,896	-	23,896	696	3.0%
6130	Furniture	1,494	1,574	-	5,660	-	5,660	5,660	-
6145	Software Subscription	37,926	38,408	65,000	58,300	8,640	66,940	1,940	3.0%
6150	Business Meals	4,950	4,902	8,960	9,568	-	9,568	608	6.8%
6154	Water Meters	-	(530)	-	-	-	-	-	-
6156	Pipes and Components	-	-	-	-	-	-	-	-
6160	Training Materials	1,380	165	-	3,903	-	3,903	3,903	-
6180	T-Shirts/Pins/Etc.	1,554	278	9,700	10,165	-	10,165	465	4.8%
6327	Program Meals	4,611	7,291	19,600	23,284	-	23,284	3,684	18.8%
<b>Equipment &amp; Supplies Total</b>		<b>83,960</b>	<b>91,978</b>	<b>176,125</b>	<b>194,607</b>	<b>8,640</b>	<b>203,247</b>	<b>27,122</b>	<b>15.4%</b>
6213	Vehicle Repairs & Maintenance	-	3,705	5,960	6,948	-	6,948	988	16.6%
6215	Facility Rent Expense	5,307	5,928	5,000	5,784	-	5,784	784	15.7%
6216	Equipment Rent Expense	8,290	13,215	12,880	14,890	-	14,890	2,010	15.6%
6320	Repairs & Maintenance	(34)	269	17,450	3,536	-	3,536	(13,914)	-79.7%
<b>Maintenance, Repair &amp; Facility Total</b>		<b>13,563</b>	<b>23,118</b>	<b>41,290</b>	<b>31,158</b>	<b>-</b>	<b>31,158</b>	<b>(10,132)</b>	<b>-24.5%</b>
6300	Phone/Cable/Cell/Connectivity	29,024	32,819	32,490	33,058	-	33,058	568	1.7%
6400	Utilities Expense	6,936	5,027	6,800	7,344	-	7,344	544	8.0%
6430	Streetlights	131,149	134,154	137,550	148,554	-	148,554	11,004	8.0%
<b>Utilities Total</b>		<b>167,109</b>	<b>172,000</b>	<b>176,840</b>	<b>188,956</b>	<b>-</b>	<b>188,956</b>	<b>12,116</b>	<b>6.9%</b>
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6220	Postage/Mailing/Shipping	9,801	24,443	40,600	31,476	-	31,476	(9,124)	-22.5%
6322	Printing Expense	1,426	5,448	3,920	5,660	-	5,660	1,740	44.4%
6324	Advertising	1,935	1,019	2,150	7,064	1,700	8,764	6,614	307.6%
6325	Recruiting Expense	798	5,518	15,900	25,145	-	25,145	9,245	58.1%
6410	Loss on Investments	-	-	-	-	-	-	-	-
6425	Bad Debt Expense	1,424	2,440	1,000	4,000	-	4,000	3,000	300.0%
7000	<b>Board Contingency</b>	<b>-</b>	<b>-</b>	<b>532,969</b>	<b>630,617</b>	<b>96,569</b>	<b>727,186</b>	<b>194,217</b>	<b>36.4%</b>

Brushy Creek MUD  
 FY2024  
 Budget Workbook

Department: **Shared Services**

Cost Ctr  
 Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023
<b>All Other Total</b>		<b>15,384</b>	<b>38,868</b>	<b>596,539</b>	<b>703,962</b>	<b>98,269</b>	<b>802,231</b>	<b>205,692</b>	<b>34.5%</b>
<b>Subtotal Expenses</b>		<b>3,892,260</b>	<b>4,282,327</b>	<b>5,701,020</b>	<b>6,379,430</b>	<b>139,309</b>	<b>6,518,739</b>	<b>817,720</b>	<b>14.3%</b>
<u>Operating and Reserve Funding:</u>									
5902	Capital Outlay	25,651	44,502	182,400	-	-	-	(182,400)	-100.0%
5901	Projects - Capital Improvement	-	101,576	224,000	-	-	-	(224,000)	-100.0%
6085	Projects - Engineering & Professiona	-	-	-	35,000	-	35,000	35,000	
6321	Projects - Repairs & Maintenance	-	-	-	10,000	-	10,000	10,000	
5903	Capital Expense Purchase	-	-	-	107,000	-	107,000	107,000	
<b>Capital &amp; Projects Total</b>		<b>25,651</b>	<b>146,077</b>	<b>406,400</b>	<b>152,000</b>	<b>-</b>	<b>152,000</b>	<b>(254,400)</b>	
<b>Total Expenses</b>		<b>3,917,911</b>	<b>4,428,404</b>	<b>6,107,420</b>	<b>6,531,430</b>	<b>139,309</b>	<b>6,670,739</b>	<b>563,320</b>	<b>9.2%</b>
<b>Net Revenue / (Expenses)</b>		<b>4,963,588</b>	<b>4,346,059</b>	<b>4,838,005</b>	<b>4,557,693</b>	<b>(139,309)</b>	<b>4,418,384</b>	<b>(419,621)</b>	<b>-8.7%</b>

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 110 Executive  
Department: Shared Services

						Cost Ctr Manager					
	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Revenue</b>	4101	Property Tax Income	-	-	-	-		-	-		
	4102	Delinquent Property Tax Income	-	-	-	-		-	-		
<b>Property Tax Revenue Total</b>			-	-	-	-		-	-		
	4201	Water Service	-	-	-	-		-	-		
	4203	WW Service	-	-	-	-		-	-		
	4211	Water Connection	-	-	-	-		-	-		
	4213	WW Connections	-	-	-	-		-	-		
	4220	New Connection Fees	-	-	-	-		-	-		
	4230	Solid Waste Services	-	-	-	-		-	-		
	4240	Raw Water Sales	-	-	-	-		-	-		
	4245	Wholesale Water	-	-	-	-		-	-		
	4301	Regulatory Compliance Fee	-	-	-	-		-	-		
<b>Utility Revenue Total</b>			-	-	-	-		-	-		
	4502	Promotional Materials	-	-	-	-		-	-		
	4504	Community Events Revenue	-	-	-	-		-	-		
	4501	Rental Income - Recreation	-	-	-	-		-	-		
	4505	Program Revenue Contract	-	-	-	-		-	-		
	4510	Programming Events Income	-	-	-	-		-	-		
	4515	Camp Income	-	-	-	-		-	-		
	4518	Memberships - Short Term	-	-	-	-		-	-		
	4519	New Memberships	-	-	-	-		-	-		
	4520	Memberships	-	-	-	-		-	-		
	4521	Season Passes	-	-	-	-		-	-		
	4522	Day Passes	-	-	-	-		-	-		
	4523	Fitness Revenue	-	-	-	-		-	-		
	4524	Senior Programs	-	-	-	-		-	-		
	4525	Child Programs / Child Play	-	-	-	-		-	-		
<b>Recreational Program Revenue Total</b>			-	-	-	-		-	-		
	4110	Plan Review Income	-	-	-	-		-	-		
	4112	Inspection Fees	-	-	-	-		-	-		
	4130	Builders Fees	-	-	-	-		-	-		
	4401	Service Charges	-	-	-	-		-	-		
	4402	Donations	-	-	-	-		-	-		
	4403	Late Charges	-	-	-	-		-	-		
	4405	Interest Income	-	-	-	-		-	-		
	4406	Gain/Loss on Investments	-	-	-	-		-	-		
	4410	Rental Income - Leases	-	-	-	-		-	-		
	4500	Other Income	-	-	-	-		-	-		
<b>Investment &amp; Other Revenue Total</b>			-	-	-	-		-	-		
<b>Revenue Total</b>			-	-	-	-		-	-		
<b>Expenses</b>	5010	Salary	34,050	32,850	36,000	-		-	(36,000)	-100.0%	Moved to GL 5013
	5012	Overtime	-	-	-	-		-	-		
	5014	Cell Phone Allowance	-	-	-	-		-	-		
	6405	Longevity Awards	11,015	-	-	-		-	-		
<b>Salaries Total</b>			<b>45,065</b>	<b>32,850</b>	<b>36,000</b>	-		-	<b>(36,000)</b>	<b>-100.0%</b>	
	5013	Director Fees	-	-	-	36,000		36,000	36,000		
<b>Director Fees Total</b>			-	-	-	<b>36,000</b>		<b>36,000</b>	<b>36,000</b>		
	5020	FICA / Medicare	2,582	2,341	2,754	2,754		2,754	-	0.0%	
	5030	Health	-	-	-	-		-	-		
	5031	Vision Insurance	-	-	-	-		-	-		
	5032	Dental	-	-	-	-		-	-		
	5034	Life	-	-	-	-		-	-		
	5035	Disability Insurance	-	-	-	-		-	-		

Brushy Creek MUD

FY2024

Budget Workbook

Cost Center: **110 Executive**  
 Department: **Shared Services**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	420	514	648	374		374	(274)	-42.3%			
5050	Unemployment Insurance	447	482	1,116	36		36	(1,080)	-96.8%			
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	-	-	-	-		-	-				
<b>Benefits Total</b>		<b>3,449</b>	<b>3,337</b>	<b>4,518</b>	<b>3,164</b>	<b>-</b>	<b>3,164</b>	<b>(1,354)</b>	<b>-30.0%</b>			
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	-	-		-	-				
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	-	-	-		-	-				
5206	Travel Meals	-	-	-	-		-	-				
5207	Mileage	-	-	-	-		-	-				
<b>Travel Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6010	Contractual-Legal	169,412	172,224	220,000	265,000		265,000	45,000	20.5%	Tony & Mark (Rates and Hours Increase)		
6025	Contractual/Auditing	39,500	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	-	-	-	-		-	-				
6045	Contractual/Website	-	-	-	-		-	-				
6055	Security	139,242	-	-	-		-	-				
6065	Depository Contract	-	-	-	-		-	-				
6070	Maintenance Contracts	-	4,431	6,000	5,000		5,000	(1,000)	-16.7%			
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	-	-	-		-	-				
6080	Contractual/Contract Labor	35,415	605	30,000	30,000		30,000	-	0.0%	Election Costs		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	-	-	-	-		-	-				
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	-	-	-	-		-	-				
6310	Fees/Dues/Subscription Expense	1,305	1,130	1,785	3,180		3,180	1,395	78.2%	\$3,180 - Association of Water Board Directors   GFOAT dues (TML) for Place 1 & 2   Capital Area Suburban Exchange   GFOA dues for Place 1   PPIA Training		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	400	-	2,800	2,800		2,800	-	0.0%	GFOAT online training, PPIA training		
6313	Certification Pay	-	-	-	-		-	-				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	200	363	-	-		-	-				
<b>Contractual Total</b>		<b>385,473</b>	<b>178,753</b>	<b>260,585</b>	<b>305,980</b>	<b>-</b>	<b>305,980</b>	<b>45,395</b>	<b>17.4%</b>			
6105	Equipment	500	-	-	-		-	-				
6115	Materials & Supplies	757	846	2,750	2,860		2,860	110	4.0%			
6120	Chemicals	-	-	-	-		-	-				
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	-	-	-	-		-	-				
6124	Fuel / Oil	-	-	-	-		-	-				
6130	Furniture	599	(15)	-	-		-	-				
6145	Software Subscription	4,302	-	-	-		-	-				
6150	Business Meals	4,950	4,902	8,960	9,318		9,318	358	4.0%	Board/Committee Meals		
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	-	-	-	-		-	-				
6160	Training Materials	-	-	-	-		-	-				
6180	T-Shirts/Pins/Etc.	-	-	3,500	-		-	(3,500)	-100.0%	BCLife Shirts are in cost center 120		
6327	Program Meals	4,585	1,350	5,000	5,200		5,200	200	4.0%	Appreciation dinner/ town halls		
<b>Equipment &amp; Supplies Total</b>		<b>15,693</b>	<b>7,083</b>	<b>20,210</b>	<b>17,378</b>	<b>-</b>	<b>17,378</b>	<b>(2,832)</b>	<b>-14.0%</b>			
6213	Vehicle Repairs & Maintenance	-	-	-	-		-	-				
6215	Facility Rent Expense	-	-	-	-		-	-				
6216	Equipment Rent Expense	-	-	-	-		-	-				

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 110 Executive

Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request	FY2024 Budget Request Notes
6320	Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
<b>Maintenance, Repair &amp; Facility Total</b>		-	-	-	-	-	-	-	-	-	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	-	-	-	
<b>Utilities Total</b>		-	-	-	-	-	-	-	-	-	
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-	-	
<b>Debt Service Total</b>		-	-	-	-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	-	-	-	3,600	-	3,600	3,600			Townhall postcards and appreciation postcards for committee (2x)
6322	Printing Expense	585	4,767	3,500	3,640	-	3,640	140	4.0%		Xerox billable copies   Appreciation Dinner invite mailout   Postcards for town hall meetings
6324	Advertising	168	-	350	364	-	364	14	4.0%		Banners for town hall meetings
6325	Recruiting Expense	-	1,946	-	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	-	-	-	
7000	<b>Board Contingency</b>	-	-	532,969	630,617	96,569	727,186	194,217	36.4%		3% of General Fund Revenue
<b>All Other Total</b>		753	6,713	536,819	638,221	96,569	734,790	197,971	36.9%		
<b>Subtotal Expenses</b>		<b>450,433</b>	<b>228,736</b>	<b>858,132</b>	<b>1,000,743</b>	<b>96,569</b>	<b>1,097,312</b>	<b>239,180</b>	<b>27.9%</b>		
Operating and Reserve Funding:											
5902	Capital Outlay	-	-	-	-	-	-	-	-	-	
5901	Projects - Capital Improvement	-	-	-	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	-	-	-	-	-	-	-	
<b>Capital &amp; Projects Total</b>		-	-	-	-	-	-	-	-	-	
<b>Total Expenses</b>		<b>450,433</b>	<b>228,736</b>	<b>858,132</b>	<b>1,000,743</b>	<b>96,569</b>	<b>1,097,312</b>	<b>239,180</b>	<b>27.9%</b>		
<b>Net Revenue / (Expenses)</b>		<b>(450,433)</b>	<b>(228,736)</b>	<b>(858,132)</b>	<b>(1,000,743)</b>	<b>(96,569)</b>	<b>(1,097,312)</b>	<b>(239,180)</b>	<b>27.9%</b>		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 120 Administration

Department: Shared Services

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
<b>Revenue</b>					<b>9,092,102</b>		<b>9,092,102</b>	(22,500)	-0.2%	Baird's Preliminary Analysis (10% Homestead Exemption)		
4101	Property Tax Income	7,186,589	7,776,008	9,114,602	9,092,102		9,092,102	(22,500)	-0.2%			
4102	Delinquent Property Tax Income	23,771	13,164	20,000	20,000		20,000	-	0.0%			
<b>Property Tax Revenue Total</b>		<b>7,210,360</b>	<b>7,789,171</b>	<b>9,134,602</b>	<b>9,112,102</b>	<b>-</b>	<b>9,112,102</b>	<b>(22,500)</b>	<b>-0.2%</b>			
4201	Water Service	-	-	-	-		-	-				
4203	WW Service	-	-	-	-		-	-				
4211	Water Connection	-	-	-	-		-	-				
4213	WW Connections	-	-	-	-		-	-				
4220	New Connection Fees	30	-	-	-		-	-				
4230	Solid Waste Services	-	-	-	-		-	-				
4240	Raw Water Sales	-	-	-	-		-	-				
4245	Wholesale Water	-	-	-	-		-	-				
4301	Regulatory Compliance Fee	-	-	-	-		-	-				
<b>Utility Revenue Total</b>		<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
4502	Promotional Materials	885	-	-	3,000		3,000	3,000		Doubled FY2024 based on current sales (Price increase from \$5 to \$7)		
4504	Community Events Revenue	-	-	-	-		-	-				
4501	Rental Income - Recreation	106,396	110,041	89,823	-		-	(89,823)	-100.0%	GL Code updated to 4410 in FY2024		
4505	Program Revenue Contract	-	-	-	-		-	-				
4510	Programming Events Income	-	-	-	-		-	-				
4515	Camp Income	-	-	-	-		-	-				
4518	Memberships - Short Term	-	-	-	-		-	-				
4519	New Memberships	-	-	-	-		-	-				
4520	Memberships	-	-	-	-		-	-				
4521	Season Passes	-	-	-	-		-	-				
4522	Day Passes	-	-	-	-		-	-				
4523	Fitness Revenue	-	-	-	-		-	-				
4524	Senior Programs	-	-	-	-		-	-				
4525	Child Programs / Child Play	-	-	-	-		-	-				
<b>Recreational Program Revenue Total</b>		<b>107,280</b>	<b>110,041</b>	<b>89,823</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>(86,823)</b>	<b>-96.7%</b>			
4110	Plan Review Income	-	-	-	-		-	-				
4112	Inspection Fees	-	-	-	-		-	-				
4130	Builders Fees	-	-	-	-		-	-				
4401	Service Charges	32,340	39,905	30,000	32,580		32,580	2,580	8.6%	Based on FY2023 YTD		
4402	Donations	-	-	-	-		-	-				
4403	Late Charges	45,749	51,786	40,000	48,000		48,000	8,000	20.0%	Based on an monthly average of \$4,000 \$150K on Investment Interest (Projected by Meeder) \$100K on Pool Accounts (Conservative)		
4405	Interest Income	79,297	(614,638)	85,000	250,000		250,000	165,000	194.1%			
4406	Gain/Loss on Investments	-	-	-	-		-	-				
4410	Rental Income - Leases	-	-	-	111,852		111,852	111,852		Based on contracts (cell tower leases and rental house). See GL 4401 for historical amounts. Staples no longer offers rebates		
4500	Other Income	10,859	760	180,000	-		-	(180,000)	-100.0%			
<b>Investment &amp; Other Revenue Total</b>		<b>168,245</b>	<b>(522,187)</b>	<b>335,000</b>	<b>442,432</b>	<b>-</b>	<b>442,432</b>	<b>107,432</b>	<b>32.1%</b>			
<b>Revenue Total</b>		<b>7,485,915</b>	<b>7,377,025</b>	<b>9,559,425</b>	<b>9,557,534</b>	<b>-</b>	<b>9,557,534</b>	<b>(1,891)</b>	<b>0.0%</b>			
<b>Expenses</b>												
5010	Salary	1,066,227	489,205	553,467	661,698		661,698	108,231	19.6%			
5012	Overtime	14,965	2,747	15,000	3,131		3,131	(11,869)	-79.1%			
5014	Cell Phone Allowance	-	1,150	900	1,275		1,275	375	41.7%			
6405	Longevity Awards	-	780	870	943		943	73	8.4%			
<b>Salaries Total</b>		<b>1,081,192</b>	<b>493,882</b>	<b>570,237</b>	<b>667,047</b>	<b>-</b>	<b>667,047</b>	<b>96,810</b>	<b>17.0%</b>			
5013	Director Fees	-	-	-	-		-	-				
<b>Director Fees Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 120 Administration

Department: Shared Services

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5020	FICA / Medicare	80,579	36,313	43,623	51,029		51,029	7,406	17.0%			
5030	Health	106,078	26,241	26,309	71,311		71,311	45,002	171.1%			
5031	Vision Insurance	1,326	502	479	891		891	412	85.9%			
5032	Dental	6,741	2,200	2,373	3,657		3,657	1,284	54.1%			
5034	Life	1,722	695	777	856		856	79	10.1%			
5035	Disability Insurance	6,706	2,586	2,971	3,187		3,187	216	7.3%			
5040	Workers Compensation	12,710	6,630	9,632	6,925		6,925	(2,707)	-28.1%			
5050	Unemployment Insurance	8,051	385	794	667		667	(127)	-16.0%			
5065	Education Reimbursement	-	-	-	-		-	-	-			
5070	Retirement	70,372	39,994	42,782	56,426		56,426	13,644	31.9%			
<b>Benefits Total</b>		<b>294,286</b>	<b>115,546</b>	<b>129,740</b>	<b>194,948</b>	<b>-</b>	<b>194,948</b>	<b>65,208</b>	<b>50.3%</b>			
5201	Airfare	-	-	-	400		400	400				
5202	Lodging	-	-	-	2,400		2,400	2,400		Texas Water & Texas Flood Plain Management Association Conference (Dallas 2024).		
5204	Cab Fare / local transportation	-	-	-	150		150	150		\$900 For Admin Manager Conference Travel		
5205	Parking	-	-	-	-		-	-		Admin Manager Conference Travel		
5206	Travel Meals	-	-	-	200		200	200		Admin Manager Conference Travel		
5207	Mileage	712	602	1,000	1,040		1,040	40	4.0%	Conference Travel and American Society of Civil Engineers Monthly luncheon Meetings.		
<b>Travel Total</b>		<b>712</b>	<b>602</b>	<b>1,000</b>	<b>4,190</b>	<b>-</b>	<b>4,190</b>	<b>3,190</b>	<b>319.0%</b>			
6010	Contractual-Legal	500	-	-	-		-	-				
6025	Contractual/Auditing	1,500	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	91,637	(478)	2,000	-		-	(2,000)	-100.0%			
6045	Contractual/Website	2,100	-	-	-		-	-				
6055	Security	-	-	-	-		-	-				
6065	Depository Contract	93,535	-	-	-		-	-				
6070	Maintenance Contracts	32,357	750	-	-		-	-				
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	12,352	-	-		-	-				
6080	Contractual/Contract Labor	67,778	360	1,000	7,056		7,056	6,056	605.6%	Workquest - secured recycling (2-64 Gal bind) (\$5,016.40 large format scanning (maps))		
6153	WCRRL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	3,947	2,773	1,800	3,932		3,932	2,132	118.4%	Lease fee 80% first months rent, management fees 7% monthly rent, \$300 expenses		
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	3,768	-	-	-		-	-				
6310	Fees/Dues/Subscription Expense	8,683	824	3,500	3,640		3,640	140	4.0%	Professional organization memberships and local conferences		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	2,032	1,645	4,500	6,750		6,750	2,250	50.0%	Secretary of State (2)   GFOA virtual training   Excel/software training   Certified flood plain manager (\$100)   Texas Water (\$400), Texas Flood Plain Management Association Conference (Dallas 2024)(\$350),   American Society of Civil Engineers Monthly luncheon Meetings (assume 5 at \$20) (\$100) \$1,400 for Admin Manager Conference Certification Pay		
6313	Certification Pay	-	-	-	1,040		1,040	1,040				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	94,563	127,082	150,000	177,512		177,512	27,512	18.3%	TML estimated increase pending		
<b>Contractual Total</b>		<b>402,400</b>	<b>145,306</b>	<b>162,800</b>	<b>199,930</b>	<b>-</b>	<b>199,930</b>	<b>37,130</b>	<b>22.8%</b>			
6105	Equipment	1,919	1,156	1,300	1,500		1,500	200	15.4%	Includes a standing desk converter for Amy (\$300)		

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Budget Workbook

Cost Center: 120 Administration

Department: Shared Services

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
6115	Materials & Supplies	19,685	5,516	12,870	13,385		13,385	515	4.0%	Restocking general materials & supplies in back office   Boxes for records retention		
6120	Chemicals	-	-	-	-		-	-				
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	564	-	-	-		-	-				
6124	Fuel / Oil	6,952	648	-	-		-	-				
6130	Furniture	895	584	-	160		160	160		New chair for Project Manager (\$160)		
6145	Software Subscription	33,624	516	-	600		600	600				
6150	Business Meals	-	-	-	250		250	250		Dist Engineer: lunch with Government colleagues		
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	-	-	-	-		-	-				
6160	Training Materials	1,380	165	-	-		-	-				
6180	T-Shirts/Pins/Etc.	1,554	-	-	4,000		4,000	4,000		BCLife Shirts Moved to 120		
6327	Program Meals	26	51	1,500	1,560		1,560	60	4.0%	Team building and professional development lunches		
<b>Equipment &amp; Supplies Total</b>		<b>66,599</b>	<b>8,635</b>	<b>15,670</b>	<b>21,455</b>	<b>-</b>	<b>21,455</b>	<b>5,785</b>	<b>36.9%</b>			
6213	Vehicle Repairs & Maintenance	-	-	-	-		-	-				
6215	Facility Rent Expense	5,307	5,928	5,000	5,784		5,784	784	15.7%	Safesite - records data storage (\$482 per month)		
6216	Equipment Rent Expense	8,290	10,467	10,000	11,890		11,890	1,890	18.9%	2 xerox copy machines lease expense		
6320	Repairs & Maintenance	(34)	-	6,000	-		-	(6,000)	-100.0%			
<b>Maintenance, Repair &amp; Facility Total</b>		<b>13,563</b>	<b>16,395</b>	<b>21,000</b>	<b>17,674</b>	<b>-</b>	<b>17,674</b>	<b>(3,326)</b>	<b>-15.8%</b>			
6300	Phone/Cable/Cell/Connectivity	28,649	26,628	25,150	25,905		25,905	755	3.0%			
6400	Utilities Expense	6,936	5,027	6,800	7,344		7,344	544	8.0%			
6430	Streetlights	131,149	134,154	137,550	148,554		148,554	11,004	8.0%			
<b>Utilities Total</b>		<b>166,734</b>	<b>165,808</b>	<b>169,500</b>	<b>181,803</b>	<b>-</b>	<b>181,803</b>	<b>12,303</b>	<b>7.3%</b>			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-				
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-				
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
6220	Postage/Mailing/Shipping	9,801	1,640	2,000	-		-	(2,000)	-100.0%	Townhall postcard mailing expense in cost center 110		
6322	Printing Expense	715	537	200	700		700	500	250.0%	Xerox billable copies		
6324	Advertising	1,767	919	-	1,200		1,200	1,200		Tax Hearing Notice Ad		
6325	Recruiting Expense	798	-	-	-		-	-				
6410	Loss on Investments	-	-	-	-		-	-				
6425	Bad Debt Expense	1,424	1,126	-	-		-	-				
7000	<b>Board Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>All Other Total</b>		<b>14,505</b>	<b>4,222</b>	<b>2,200</b>	<b>1,900</b>	<b>-</b>	<b>1,900</b>	<b>(300)</b>	<b>-13.6%</b>			
<b>Subtotal Expenses</b>		<b>2,039,990</b>	<b>950,397</b>	<b>1,072,147</b>	<b>1,288,947</b>	<b>-</b>	<b>1,288,947</b>	<b>216,800</b>	<b>20.2%</b>			
<u>Operating and Reserve Funding:</u>												
5902	Capital Outlay	25,651	-	-	-		-	-				
5901	Projects - Capital Improvement	-	-	-	-		-	-				
6085	Projects - Engineering & Professiona	-	-	-	35,000		35,000	35,000				
6321	Projects - Repairs & Maintenance	-	-	-	-		-	-				
5903	Capital Expense Purchase	-	-	-	20,000		20,000	20,000				
<b>Capital &amp; Projects Total</b>		<b>25,651</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	<b></b>			
<b>Total Expenses</b>		<b>2,065,641</b>	<b>950,397</b>	<b>1,072,147</b>	<b>1,343,947</b>	<b>-</b>	<b>1,343,947</b>	<b>271,800</b>	<b>25.4%</b>			
<b>Net Revenue / (Expenses)</b>		<b>5,420,274</b>	<b>6,426,629</b>	<b>8,487,278</b>	<b>8,213,588</b>	<b>-</b>	<b>8,213,588</b>	<b>(273,690)</b>	<b>-3.2%</b>			

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Budget Workbook

Cost Center: 125 Security Services

Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-		-	-			
4102	Delinquent Property Tax Income	-	-	-	-		-	-			
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-			
4201	Water Service	-	-	-	-		-	-			
4203	WW Service	-	-	-	-		-	-			
4211	Water Connection	-	-	-	-		-	-			
4213	WW Connections	-	-	-	-		-	-			
4220	New Connection Fees	-	-	-	-		-	-			
4230	Solid Waste Services	-	-	-	-		-	-			
4240	Raw Water Sales	-	-	-	-		-	-			
4245	Wholesale Water	-	-	-	-		-	-			
4301	Regulatory Compliance Fee	-	-	-	-		-	-			
<b>Utility Revenue Total</b>		-	-	-	-		-	-			
4502	Promotional Materials	-	-	-	-		-	-			
4504	Community Events Revenue	-	-	-	-		-	-			
4501	Rental Income - Recreation	-	-	-	-		-	-			
4505	Program Revenue Contract	-	-	-	-		-	-			
4510	Programming Events Income	-	-	-	-		-	-			
4515	Camp Income	-	-	-	-		-	-			
4518	Memberships - Short Term	-	-	-	-		-	-			
4519	New Memberships	-	-	-	-		-	-			
4520	Memberships	-	-	-	-		-	-			
4521	Season Passes	-	-	-	-		-	-			
4522	Day Passes	-	-	-	-		-	-			
4523	Fitness Revenue	-	-	-	-		-	-			
4524	Senior Programs	-	-	-	-		-	-			
4525	Child Programs / Child Play	-	-	-	-		-	-			
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-			
4110	Plan Review Income	-	-	-	-		-	-			
4112	Inspection Fees	-	-	-	-		-	-			
4130	Builders Fees	-	-	-	-		-	-			
4401	Service Charges	-	-	-	-		-	-			
4402	Donations	-	-	-	-		-	-			
4403	Late Charges	-	-	-	-		-	-			
4405	Interest Income	-	-	-	-		-	-			
4406	Gain/Loss on Investments	-	-	-	-		-	-			
4410	Rental Income - Leases	-	-	-	-		-	-			
4500	Other Income	-	-	-	-		-	-			
<b>Investment &amp; Other Revenue Total</b>		-	-	-	-		-	-			
<b>Revenue Total</b>		-	-	-	-		-	-			
<b>Expenses</b>											
5010	Salary	-	150,092	195,242	248,583		248,583	53,341	27.3%		
5012	Overtime	-	2,239	10,000	2,552		2,552	(7,448)	-74.5%		
5014	Cell Phone Allowance	-	1,200	1,200	1,800		1,800	600	50.0%		
6405	Longevity Awards	-	242	270	293		293	23	8.4%		
<b>Salaries Total</b>		-	153,773	206,712	253,228		253,228	46,516	22.5%		
5013	Director Fees	-	-	-	-		-	-			
<b>Director Fees Total</b>		-	-	-	-		-	-			
5020	FICA / Medicare	-	11,616	15,813	19,372		19,372	3,559	22.5%		
5030	Health	-	22,274	31,810	46,279		46,279	14,469	45.5%		
5031	Vision Insurance	-	340	449	598		598	149	33.1%		
5032	Dental	-	1,519	2,172	2,522		2,522	350	16.1%		
5034	Life	-	248	331	693		693	362	109.3%		
5035	Disability Insurance	-	912	1,256	2,427		2,427	1,171	93.2%		

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Budget Workbook

Cost Center: 125 Security Services

Department: Shared Services

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	-	2,047	3,402	2,629		2,629	(773)	-22.7%			
5050	Unemployment Insurance	-	229	609	253		253	(356)	-58.4%			
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	-	12,398	15,552	21,198		21,198	5,646	36.3%			
<b>Benefits Total</b>		-	<b>51,583</b>	<b>71,394</b>	<b>95,970</b>	-	<b>95,970</b>	<b>24,576</b>	<b>34.4%</b>			
-												
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	-	-		-	-				
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	-	-	-		-	-				
5206	Travel Meals	-	-	-	-		-	-				
5207	Mileage	-	-	-	-		-	-				
<b>Travel Total</b>		-	-	-	-	-	-	-				
-												
6010	Contractual-Legal	-	-	-	-		-	-				
6025	Contractual/Auditing	-	-	-	-		-	-				
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	-	-	-	-		-	-				
6045	Contractual/Website	-	-	-	-		-	-				
6055	Security	-	111,554	123,600	132,040		132,040	8,440	6.8%	Deputy \$55 per/hr, vehicle \$12 per/hr		
6065	Depository Contract	-	-	-	-		-	-				
-												
6070	Maintenance Contracts	-	-	1,500	5,000		5,000	3,500	233.3%	Camera Maintenance: Estimated \$250 per service call x 20 calls year (IT recommendation)		
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	-	-	-		-	-				
6080	Contractual/Contract Labor	-	-	-	-		-	-				
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	-	-	-	-		-	-				
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	-	-	-	-		-	-				
6310	Fees/Dues/Subscription Expense	33	114	400	416		416	16	4.0%	License fees and renewals		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	-	-	3,300	3,500		3,500	200	6.1%	Safety, first aid training, and de-escalation		
6313	Certification Pay	-	-	-	-		-	-				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	-	-	-	-		-	-				
<b>Contractual Total</b>		<b>33</b>	<b>111,668</b>	<b>128,800</b>	<b>140,956</b>	-	<b>140,956</b>	<b>12,156</b>	<b>9.4%</b>			
-												
6105	Equipment	-	728	1,625	3,090		3,090	1,465	90.2%	AED machine for Security trucks, tools and equipment		
6115	Materials & Supplies	-	327	1,700	1,768		1,768	68	4.0%	Gloves, wipes, supplies		
6120	Chemicals	-	-	-	-		-	-				
6121	Lab Supplies	-	-	-	-		-	-				
6122	Uniforms	-	567	2,700	2,200		2,200	(500)	-18.5%			
6124	Fuel / Oil	-	7,745	23,200	23,896		23,896	696	3.0%			
6130	Furniture	-	-	-	-		-	-				
6145	Software Subscription	-	-	-	-		-	-				
6150	Business Meals	-	-	-	-		-	-				
6154	Water Meters	-	-	-	-		-	-				
6156	Pipes and Components	-	-	-	-		-	-				
6160	Training Materials	-	-	-	-		-	-				
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-				
6327	Program Meals	-	-	-	-		-	-				
<b>Equipment &amp; Supplies Total</b>		-	<b>9,368</b>	<b>29,225</b>	<b>30,954</b>	-	<b>30,954</b>	<b>1,729</b>	<b>5.9%</b>			
-												
6213	Vehicle Repairs & Maintenance	-	3,705	5,960	6,948		6,948	988	16.6%	Oil changes, tires \$500, wipers, \$250 window tint		
6215	Facility Rent Expense	-	-	-	-		-	-				

Brushy Creek MUD  
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Budget Workbook

Cost Center: 125 Security Services

Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
6216	Equipment Rent Expense	-	-	-	-	-	-	-	-		
6320	Repairs & Maintenance	-	-	3,400	3,536	-	3,536	136	4.0%	Repairs for equipment (Bikes/Cameras)	
<b>Maintenance, Repair &amp; Facility Total</b>		-	3,705	9,360	10,484	-	10,484	1,124	12.0%		
6300	Phone/Cable/Cell/Connectivity	-	-	1,560	1,200	-	1,200	(360)	-23.1%		
6400	Utilities Expense	-	-	-	-	-	-	-	-		
6430	Streetlights	-	-	-	-	-	-	-	-		
<b>Utilities Total</b>		-	-	1,560	1,200	-	1,200	(360)	-23.1%		
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-		
<b>Debt Service Total</b>		-	-	-	-	-	-	-	-		
6220	Postage/Mailing/Shipping	-	-	-	-	-	-	-	-		
6322	Printing Expense	-	-	-	-	-	-	-	-		
6324	Advertising	-	-	-	-	-	-	-	-		
6325	Recruiting Expense	-	-	-	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-	-	-	-		
7000	<b>Board Contingency</b>	-	-	-	-	-	-	-	-		
<b>All Other Total</b>		-	-	-	-	-	-	-	-		
<b>Subtotal Expenses</b>		<b>33</b>	<b>330,097</b>	<b>447,051</b>	<b>532,793</b>	<b>-</b>	<b>532,793</b>	<b>85,742</b>	<b>19.2%</b>		
<i>Operating and Reserve Funding:</i>											
5902	Capital Outlay	-	31,582	7,400	-	-	-	(7,400)	-100.0%		
5901	Projects - Capital Improvement	-	-	34,000	-	-	-	(34,000)	-100.0%		
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	-	-	-	-	-		
<b>Capital &amp; Projects Total</b>		-	31,582	41,400	-	-	-	(41,400)			
<b>Total Expenses</b>		<b>33</b>	<b>361,678</b>	<b>488,451</b>	<b>532,793</b>	<b>-</b>	<b>532,793</b>	<b>44,342</b>	<b>9.1%</b>		
<b>Net Revenue / (Expenses)</b>		<b>(33)</b>	<b>(361,678)</b>	<b>(488,451)</b>	<b>(532,793)</b>	<b>-</b>	<b>(532,793)</b>	<b>(44,342)</b>	<b>9.1%</b>		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 130 Customer Service  
Department: Shared Services

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
<b>Revenue</b>												
4101	Property Tax Income	-	-	-	-		-	-				
4102	Delinquent Property Tax Income	-	-	-	-		-	-				
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-				
4201	Water Service	-	-	-	-		-	-				
4203	WW Service	-	-	-	-		-	-				
4211	Water Connection	-	-	-	-		-	-				
4213	WW Connections	-	-	-	-		-	-				
4220	New Connection Fees	-	-	-	-		-	-				
4230	Solid Waste Services	1,395,584	1,397,438	1,386,000	1,531,589		1,531,589	145,589	10.5%	21% Increase. Fees increase from \$21 to \$25.41 & \$5 to \$6.05		
4240	Raw Water Sales	-	-	-	-		-	-				
4245	Wholesale Water	-	-	-	-		-	-				
4301	Regulatory Compliance Fee	-	-	-	-		-	-				
<b>Utility Revenue Total</b>		1,395,584	1,397,438	1,386,000	1,531,589	-	1,531,589	145,589	10.5%			
4502	Promotional Materials	-	-	-	-		-	-				
4504	Community Events Revenue	-	-	-	-		-	-				
4501	Rental Income - Recreation	-	-	-	-		-	-				
4505	Program Revenue Contract	-	-	-	-		-	-				
4510	Programming Events Income	-	-	-	-		-	-				
4515	Camp Income	-	-	-	-		-	-				
4518	Memberships - Short Term	-	-	-	-		-	-				
4519	New Memberships	-	-	-	-		-	-				
4520	Memberships	-	-	-	-		-	-				
4521	Season Passes	-	-	-	-		-	-				
4522	Day Passes	-	-	-	-		-	-				
4523	Fitness Revenue	-	-	-	-		-	-				
4524	Senior Programs	-	-	-	-		-	-				
4525	Child Programs / Child Play	-	-	-	-		-	-				
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-				
4110	Plan Review Income	-	-	-	-		-	-				
4112	Inspection Fees	-	-	-	-		-	-				
4130	Builders Fees	-	-	-	-		-	-				
4401	Service Charges	-	-	-	-		-	-				
4402	Donations	-	-	-	-		-	-				
4403	Late Charges	-	-	-	-		-	-				
4405	Interest Income	-	-	-	-		-	-				
4406	Gain/Loss on Investments	-	-	-	-		-	-				
4410	Rental Income - Leases	-	-	-	-		-	-				
4500	Other Income	-	-	-	-		-	-				
<b>Investment &amp; Other Revenue Total</b>		-	-	-	-		-	-				
<b>Revenue Total</b>		1,395,584	1,397,438	1,386,000	1,531,589	-	1,531,589	145,589	10.5%			
<b>Expenses</b>												
5010	Salary	180,905	192,421	251,047	350,265		350,265	99,218	39.5%			
5012	Overtime	4,149	2,594	6,000	2,958		2,958	(3,042)	-50.7%			
5014	Cell Phone Allowance	-	300	300	300		300	-	0.0%			
6405	Longevity Awards	-	1,219	1,360	1,474		1,474	114	8.4%			
<b>Salaries Total</b>		185,054	196,534	258,707	354,997	-	354,997	96,290	37.2%			
5013	Director Fees	-	-	-	-		-	-				
<b>Director Fees Total</b>		-	-	-	-		-	-				
5020	FICA / Medicare	14,105	14,131	19,791	27,157		27,157	7,366	37.2%			
5030	Health	29,821	31,841	44,265	62,297		62,297	18,032	40.7%			
5031	Vision Insurance	359	444	521	825		825	304	58.3%			
5032	Dental	1,775	1,954	2,489	3,480		3,480	991	39.8%			
5034	Life	417	431	568	755		755	187	33.0%			

Brushy Creek MUD  
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Budget Workbook

Cost Center: 130 Customer Service

Department: Shared Services

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request	Notes	
5035	Disability Insurance	1,422	1,387	1,849	2,582		2,582	733	39.6%			
5040	Workers Compensation	2,135	2,899	4,640	3,685		3,685	(955)	-20.6%			
5050	Unemployment Insurance	1,546	726	1,949	355		355	(1,594)	-81.8%			
5065	Education Reimbursement	-	-	-	-		-	-	-			
5070	Retirement	12,005	15,808	19,661	29,869		29,869	10,208	51.9%			
<b>Benefits Total</b>		<b>63,584</b>	<b>69,620</b>	<b>95,733</b>	<b>131,005</b>	<b>-</b>	<b>131,005</b>	<b>35,272</b>	<b>36.8%</b>			
5201	Airfare	354	-	600	800		800	200	33.3%		Two Conferences (UB & CSR Supervisor)	
5202	Lodging	405	-	680	1,800		1,800	1,120	164.7%		Two Conferences (UB & CSR Supervisor)	
5204	Cab Fare / local transportation	284	-	300	300		300	-	0.0%		Two Conferences (UB & CSR Supervisor)	
5205	Parking	-	-	-	-		-	-	-			
5206	Travel Meals	220	-	400	400		400	-	0.0%		Two Conferences (UB & CSR Supervisor)	
5207	Mileage	10	16	400	50		50	(350)	-87.5%			
<b>Travel Total</b>		<b>1,273</b>	<b>16</b>	<b>2,380</b>	<b>3,350</b>	<b>-</b>	<b>3,350</b>	<b>970</b>	<b>40.8%</b>		Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies	
6010	Contractual-Legal	-	-	-	-		-	-	-			
6025	Contractual/Auditing	-	-	-	-		-	-	-			
6026	Investment Advisory Services	-	-	-	-		-	-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-			
6045	Contractual/Website	-	-	-	-		-	-	-			
6055	Security	-	-	-	-		-	-	-			
6065	Depository Contract	-	-	-	92,000		92,000	92,000			Utility Bill Payment Credit Card Merchant Fees. CUSI Maint \$18.7K WebPortal Maint \$1.5K IVR Maint \$2K	
6070	Maintenance Contracts	1,612	1,291	3,150	22,208		22,208	19,058	605.0%			
6078	Plumbing Inspections	-	-	-	-		-	-	-			
6079	Engineering Fees	-	-	-	-		-	-	-			
6080	Contractual/Contract Labor	-	-	-	6,000		6,000	6,000			Utility Billing Customer Statement Revision.	
6153	WCRRWL Raw Water Line	-	-	-	-		-	-	-			
6210	Rent Expense	-	-	-	-		-	-	-			
6250	Solid Waste Service	1,145,932	1,178,788	1,250,677	1,255,401		1,255,401	4,724	0.4%		Per Contract allows 4% CPI	
6305	Bill Production Expense	1,918	1,036	1,800	11,400		11,400	9,600	533.3%		DataProse Bill Production Expense. Government Treasurer's Organization of Texas membership (1)   customer satisfaction surveys (survey monkey)	
6310	Fees/Dues/Subscription Expense	264	66	375	400		400	25	6.7%			
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-			
6314	Professional Development	-	116	2,565	5,365		5,365	2,800	109.2%		\$2,565 Microsoft Training, Deescalating Customer Situations, Customer Service Training \$2,800 Two Conferences (UB & CSR Supervisor)	
6313	Certification Pay	-	-	-	-		-	-	-			
6315	Lab Fees	-	-	-	-		-	-	-			
6416	Liability Insurance	-	-	-	-		-	-	-			
<b>Contractual Total</b>		<b>1,149,726</b>	<b>1,181,298</b>	<b>1,258,567</b>	<b>1,392,774</b>	<b>-</b>	<b>1,392,774</b>	<b>134,207</b>	<b>10.7%</b>		Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies	
6105	Equipment	467	2,451	3,200	3,500		3,500	300	9.4%		Equipment: new scanners, headsets, cameras, credit card scanners.	
6115	Materials & Supplies	1,201	921	1,950	2,028		2,028	78	4.0%		Office supplies, cleaning supplies	
6120	Chemicals	-	-	-	-		-	-	-			
6121	Lab Supplies	-	-	-	-		-	-	-			
6122	Uniforms	-	-	-	-		-	-	-			
6124	Fuel / Oil	-	-	-	-		-	-	-			
6130	Furniture	-	-	-	-		-	-	-			
6145	Software Subscription	-	442	-	-		-	-	-			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 130 Customer Service

Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request	Notes
6150	Business Meals	-	-	-	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	-	-	-	
6327	Program Meals	-	-	600	-	-	600	-	0.0%	600	Meals for CS during peak time periods
<b>Equipment &amp; Supplies Total</b>		<b>1,668</b>	<b>3,813</b>	<b>5,750</b>	<b>6,128</b>	<b>-</b>	<b>6,128</b>	<b>378</b>	<b>6.6%</b>		
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	-	-	-	
6216	Equipment Rent Expense	-	-	-	3,000	-	3,000	3,000		3,000	Pitney Bowes Lease Expense (Utility Billing allocation)
6320	Repairs & Maintenance	-	-	750	-	-	-	(750)	-100.0%	-	
<b>Maintenance, Repair &amp; Facility Total</b>		<b>-</b>	<b>-</b>	<b>750</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>2,250</b>	<b>300.0%</b>		Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies
6300	Phone/Cable/Cell/Connectivity	374	76	300	309	-	309	9	3.0%		
6400	Utilities Expense	-	-	-	-	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	-	-	-	
<b>Utilities Total</b>		<b>374</b>	<b>76</b>	<b>300</b>	<b>309</b>	<b>-</b>	<b>309</b>	<b>9</b>	<b>3.0%</b>		
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-	-	
<b>Debt Service Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
6220	Postage/Mailing/Shipping	-	2,754	3,500	27,696	-	27,696	24,196	691.3%		\$3,640 Postage (Utility Billing Late Notices) \$3,056 (.57 utility mailers) \$600 (New Legislation Rules) \$20,400 Data Prose Postage (Utility bills)
6322	Printing Expense	125	-	220	420	-	420	200	90.9%		Postcards \$7,200 New Resident Packet & Quarterly New Resident Social
6324	Advertising	-	-	600	5,500	1,700	7,200	6,600	1100.0%		
6325	Recruiting Expense	-	-	-	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	4,000	-	4,000	4,000			Utility Billing Bad Debt Expense
7000	Board Contingency	-	-	-	-	-	-	-	-	-	
<b>All Other Total</b>		<b>125</b>	<b>2,754</b>	<b>4,320</b>	<b>37,616</b>	<b>1,700</b>	<b>39,316</b>	<b>34,996</b>	<b>810.1%</b>		Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies
<b>Subtotal Expenses</b>		<b>1,401,804</b>	<b>1,454,111</b>	<b>1,626,507</b>	<b>1,929,178</b>	<b>1,700</b>	<b>1,930,878</b>	<b>304,371</b>	<b>18.7%</b>		
Operating and Reserve Funding:											
5902	Capital Outlay	-	-	-	-	-	-	-	-	-	
5901	Projects - Capital Improvement	-	-	-	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	-	-	-	-	-	-	-	
<b>Capital &amp; Projects Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Expenses</b>		<b>1,401,804</b>	<b>1,454,111</b>	<b>1,626,507</b>	<b>1,929,178</b>	<b>1,700</b>	<b>1,930,878</b>	<b>304,371</b>	<b>18.7%</b>		
<b>Net Revenue / (Expenses)</b>		<b>(6,220)</b>	<b>(56,673)</b>	<b>(240,507)</b>	<b>(397,589)</b>	<b>(1,700)</b>	<b>(399,289)</b>	<b>(158,782)</b>	<b>66.0%</b>		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 135 Information Technology  
Department: Shared Services

						Cost Ctr Manager					
	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Revenue</b>	4101	Property Tax Income	-	-	-	-		-	-		
	4102	Delinquent Property Tax Income	-	-	-	-		-	-		
<b>Property Tax Revenue Total</b>			-	-	-	-		-	-		
	4201	Water Service	-	-	-	-		-	-		
	4203	WW Service	-	-	-	-		-	-		
	4211	Water Connection	-	-	-	-		-	-		
	4213	WW Connections	-	-	-	-		-	-		
	4220	New Connection Fees	-	-	-	-		-	-		
	4230	Solid Waste Services	-	-	-	-		-	-		
	4240	Raw Water Sales	-	-	-	-		-	-		
	4245	Wholesale Water	-	-	-	-		-	-		
	4301	Regulatory Compliance Fee	-	-	-	-		-	-		
<b>Utility Revenue Total</b>			-	-	-	-		-	-		
	4502	Promotional Materials	-	-	-	-		-	-		
	4504	Community Events Revenue	-	-	-	-		-	-		
	4501	Rental Income - Recreation	-	-	-	-		-	-		
	4505	Program Revenue Contract	-	-	-	-		-	-		
	4510	Programming Events Income	-	-	-	-		-	-		
	4515	Camp Income	-	-	-	-		-	-		
	4518	Memberships - Short Term	-	-	-	-		-	-		
	4519	New Memberships	-	-	-	-		-	-		
	4520	Memberships	-	-	-	-		-	-		
	4521	Season Passes	-	-	-	-		-	-		
	4522	Day Passes	-	-	-	-		-	-		
	4523	Fitness Revenue	-	-	-	-		-	-		
	4524	Senior Programs	-	-	-	-		-	-		
	4525	Child Programs / Child Play	-	-	-	-		-	-		
<b>Recreational Program Revenue Total</b>			-	-	-	-		-	-		
	4110	Plan Review Income	-	-	-	-		-	-		
	4112	Inspection Fees	-	-	-	-		-	-		
	4130	Builders Fees	-	-	-	-		-	-		
	4401	Service Charges	-	-	-	-		-	-		
	4402	Donations	-	-	-	-		-	-		
	4403	Late Charges	-	-	-	-		-	-		
	4405	Interest Income	-	-	-	-		-	-		
	4406	Gain/Loss on Investments	-	-	-	-		-	-		
	4410	Rental Income - Leases	-	-	-	-		-	-		
	4500	Other Income	-	-	-	-		-	-		
<b>Investment &amp; Other Revenue Total</b>			-	-	-	-		-	-		
<b>Revenue Total</b>			-	-	-	-		-	-		
<b>Expenses</b>	5010	Salary	-	102,010	118,557	129,508		129,508	10,951	9.2%	
	5012	Overtime	-	336	-	383		383	383		
	5014	Cell Phone Allowance	-	300	300	300		300	-	0.0%	
	6405	Longevity Awards	-	81	90	98		98	8	8.4%	
<b>Salaries Total</b>			-	102,726	118,947	130,288		130,288	11,341	9.5%	
	5013	Director Fees	-	-	-	-		-	-		
<b>Director Fees Total</b>			-	-	-	-		-	-		
	5020	FICA / Medicare	-	7,790	9,099	9,967		9,967	868	9.5%	
	5030	Health	-	11,300	10,838	16,446		16,446	5,608	51.7%	
	5031	Vision Insurance	-	164	129	239		239	110	85.3%	
	5032	Dental	-	713	601	1,009		1,009	408	67.8%	
	5034	Life	-	193	177	262		262	85	48.1%	
	5035	Disability Insurance	-	595	546	809		809	263	48.2%	

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **135 Information Technology**  
Department: **Shared Services**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	-	1,046	1,499	1,353		1,353	(146)	-9.8%			
5050	Unemployment Insurance	-	166	384	130		130	(254)	-66.1%			
5065	Education Reimbursement	-	-	-	-		-	-				
5070	Retirement	-	8,388	9,080	11,044		11,044	1,964	21.6%			
<b>Benefits Total</b>		-	<b>30,355</b>	<b>32,353</b>	<b>41,259</b>	-	<b>41,259</b>	<b>8,906</b>	<b>27.5%</b>			
5201	Airfare	-	-	-	-		-	-				
5202	Lodging	-	-	675	750		750	75	11.1%	TAGITM conference 3 nights		
5204	Cab Fare / local transportation	-	-	-	-		-	-				
5205	Parking	-	-	-	-		-	-				
5206	Travel Meals	-	-	175	180		180	5	2.9%	TAGITM travel		
5207	Mileage	-	-	300	350		350	50	16.7%	TAGITM and In District		
<b>Travel Total</b>		-	-	<b>1,150</b>	<b>1,280</b>	-	<b>1,280</b>	<b>130</b>	<b>11.3%</b>			
6010	Contractual-Legal	-	-	-	-		-	-				
6025	Contractual/Auditing	-	-	-	10,000		10,000	10,000		PCI Compliance Audit		
6026	Investment Advisory Services	-	-	-	-		-	-				
6032	Contractual / 80-20 Programs	-	-	-	-		-	-				
6040	Contractual/Network maint/dev.	-	98,115	136,300	219,604	32,400	252,004	115,704	84.9%	eSentire @ \$100000/yr Spectrum VOIP @ \$1500/MO Gravity Systems - Managed Network and Server (11) , Managed Network Pro (1) , Workstation monitoring, antivirus @ \$2557/MO Defcon Pen Testing - \$4k (8 facilities) Apprifer Email filter - \$3k/yr Fiberline maintenance - \$1200/MO Glacier backup - \$160/Mo Byrcm for security (DNA fusion system) - \$5000/yr ESRI - \$2000/yr Gravity Hourly Support: \$30,000 (200 hours) Qscend - website hosting/DDOS - \$2500/yr		
6045	Contractual/Website	-	2,100	2,100	2,500		2,500	400	19.0%			
6055	Security	-	-	-	-		-	-				
6065	Depository Contract	-	-	-	-		-	-				
6070	Maintenance Contracts	-	8,209	12,600	13,300		13,300	700	5.6%	Qscend website maintenance/training - \$6500 Zoho (Desktop Central) - \$2k Network mapping - \$300/MO		
6078	Plumbing Inspections	-	-	-	-		-	-				
6079	Engineering Fees	-	-	-	-		-	-				
6080	Contractual/Contract Labor	-	4,977	13,000	45,280		45,280	32,280	248.3%	CableCom @ \$1000/MO - cable, server, camera, AV, fiber, troubleshooting Gravity Systems - Hour Pack @ \$130/hr (4 hrs/wk + 8 hrs/Every Other MO) Not these: Vermont (Retrac) , DNA fusion, MIP/Microix/HR, UMS/CUSI, SCADA, Digiquatics, Honeywell HVAC		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-				
6210	Rent Expense	-	-	-	-		-	-				
6250	Solid Waste Service	-	-	-	-		-	-				
6305	Bill Production Expense	-	-	-	-		-	-				
6310	Fees/Dues/Subscription Expense	-	1,450	150	2,400		2,400	2,250	1500.0%	Protection plans for equipment @ \$200/MO		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-				
6312	BCRWWS Wastewater System	-	-	-	-		-	-				
6314	Professional Development	-	-	2,775	1,200		1,200	(1,575)	-56.8%	TAGITM conference \$1000 TAGITM membership @200/yr		
6315	Certification Pay	-	-	-	260		260	260				
6315	Lab Fees	-	-	-	-		-	-				
6416	Liability Insurance	-	-	-	-		-	-				
<b>Contractual Total</b>		-	<b>114,852</b>	<b>166,925</b>	<b>294,544</b>	<b>32,400</b>	<b>326,944</b>	<b>160,019</b>	<b>95.9%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 135 Information Technology  
Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
6105	Equipment	-	7,162	6,400	12,000		12,000	5,600	87.5%	UPS, CPU, Monitors, Peripherals, Key Fobs, badge controllers, Wi-Fi	
6115	Materials & Supplies	-	5,866	2,970	4,000		4,000	1,030	34.7%	new badge card printer	
6120	Chemicals	-	-	-	-		-	-	-	UPS batteries, cables, tools, badges,	
6121	Lab Supplies	-	-	-	-		-	-	-		
6122	Uniforms	-	-	-	-		-	-	-		
6124	Fuel / Oil	-	-	-	-		-	-	-		
6130	Furniture	-	145	-	3,500		3,500	3,500		IT Work benches and room carpet	
6145	Software Subscription	-	33,246	61,800	56,800	8,640	65,440	3,640	5.9%	CDW (Office/Cloud Outlook 365) - \$3500/MO Amazon Web Services (backups) - \$150/MO Vantage LED (cell modems at Marquees) - \$2500/yr \$8,640 - Cloud Archiving Barracuda (email)	
6150	Business Meals	-	-	-	-		-	-	-		
6154	Water Meters	-	(530)	-	-		-	-	-		
6156	Pipes and Components	-	-	-	-		-	-	-		
6160	Training Materials	-	-	-	3,903		3,903	3,903		KnowBeFor \$1,570 - Note: 3 year term is : \$4,712.66 at 100 users (\$15.71/user/yr) KnowBeFor \$2,333 - 150 users at \$15.55/user/yr	
6180	T-Shirts/Pins/Etc.	-	-	-	-		-	-	-		
6327	Program Meals	-	-	-	-		-	-	-		
<b>Equipment &amp; Supplies Total</b>		-	<b>45,888</b>	<b>71,170</b>	<b>80,203</b>	<b>8,640</b>	<b>88,843</b>	<b>17,673</b>	<b>24.8%</b>		
6213	Vehicle Repairs & Maintenance	-	-	-	-		-	-	-		
6215	Facility Rent Expense	-	-	-	-		-	-	-		
6216	Equipment Rent Expense	-	-	-	-		-	-	-		
6320	Repairs & Maintenance	-	-	7,300	-		-	(7,300)	-100.0%		
<b>Maintenance, Repair &amp; Facility Total</b>		-	-	<b>7,300</b>	-	-	-	<b>(7,300)</b>	<b>-100.0%</b>		
6300	Phone/Cable/Cell/Connectivity	-	6,116	5,480	5,644		5,644	164	3.0%	Verizon - \$500/MO	
6400	Utilities Expense	-	-	-	-		-	-	-		
6430	Streetlights	-	-	-	-		-	-	-		
<b>Utilities Total</b>		-	<b>6,116</b>	<b>5,480</b>	<b>5,644</b>	-	<b>5,644</b>	<b>164</b>	<b>3.0%</b>		
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-	-		
<b>Debt Service Total</b>		-	-	-	-	-	-	-	-		
6220	Postage/Mailing/Shipping	-	-	-	-		-	-	-		
6322	Printing Expense	-	-	-	-		-	-	-		
6324	Advertising	-	-	-	-		-	-	-		
6325	Recruiting Expense	-	-	-	-		-	-	-		
6410	Loss on Investments	-	-	-	-		-	-	-		
6425	Bad Debt Expense	-	-	-	-		-	-	-		
7000	<b>Board Contingency</b>	-	-	-	-		-	-	-		
<b>All Other Total</b>		-	-	-	-	-	-	-	-		
<b>Subtotal Expenses</b>		-	<b>299,937</b>	<b>403,325</b>	<b>553,218</b>	<b>41,040</b>	<b>594,258</b>	<b>190,933</b>	<b>47.3%</b>		
<u>Operating and Reserve Funding:</u>											
5902	Capital Outlay	-	12,920	175,000	-		-	(175,000)	-100.0%		
5901	Projects - Capital Improvement	-	101,576	190,000	-		-	(190,000)	-100.0%		
6085	Projects - Engineering & Professiona	-	-	-	-		-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	10,000		10,000	10,000			
5903	Capital Expense Purchase	-	-	-	77,000		77,000	77,000			
<b>Capital &amp; Projects Total</b>		-	<b>114,495</b>	<b>365,000</b>	<b>87,000</b>	-	<b>87,000</b>	<b>(278,000)</b>			
<b>Total Expenses</b>		-	<b>414,433</b>	<b>768,325</b>	<b>640,218</b>	<b>41,040</b>	<b>681,258</b>	<b>(87,067)</b>	<b>-11.3%</b>		

**Brushy Creek MUD  
FY2024**

Budget Workbook

Cost Center: 135 Information Technology  
 Department: Shared Services

Cost Ctr  
Manager

GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Net Revenue / (Expenses)</b>		-	(414,433)	(768,325)	(640,218)	(41,040)	(681,258)	87,067	-11.3%	

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **140 Human Resources**  
Department: **Shared Services**

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
<b>Revenue</b>											
4101	Property Tax Income	-	-	-	-		-	-			
4102	Delinquent Property Tax Income	-	-	-	-		-	-			
<b>Property Tax Revenue Total</b>		-	-	-	-		-	-			
4201	Water Service	-	-	-	-		-	-			
4203	WW Service	-	-	-	-		-	-			
4211	Water Connection	-	-	-	-		-	-			
4213	WW Connections	-	-	-	-		-	-			
4220	New Connection Fees	-	-	-	-		-	-			
4230	Solid Waste Services	-	-	-	-		-	-			
4240	Raw Water Sales	-	-	-	-		-	-			
4245	Wholesale Water	-	-	-	-		-	-			
4301	Regulatory Compliance Fee	-	-	-	-		-	-			
<b>Utility Revenue Total</b>		-	-	-	-		-	-			
4502	Promotional Materials	-	-	-	-		-	-			
4504	Community Events Revenue	-	-	-	-		-	-			
4501	Rental Income - Recreation	-	-	-	-		-	-			
4505	Program Revenue Contract	-	-	-	-		-	-			
4510	Programming Events Income	-	-	-	-		-	-			
4515	Camp Income	-	-	-	-		-	-			
4518	Memberships - Short Term	-	-	-	-		-	-			
4519	New Memberships	-	-	-	-		-	-			
4520	Memberships	-	-	-	-		-	-			
4521	Season Passes	-	-	-	-		-	-			
4522	Day Passes	-	-	-	-		-	-			
4523	Fitness Revenue	-	-	-	-		-	-			
4524	Senior Programs	-	-	-	-		-	-			
4525	Child Programs / Child Play	-	-	-	-		-	-			
<b>Recreational Program Revenue Total</b>		-	-	-	-		-	-			
4110	Plan Review Income	-	-	-	-		-	-			
4112	Inspection Fees	-	-	-	-		-	-			
4130	Builders Fees	-	-	-	-		-	-			
4401	Service Charges	-	-	-	-		-	-			
4402	Donations	-	-	-	-		-	-			
4403	Late Charges	-	-	-	-		-	-			
4405	Interest Income	-	-	-	-		-	-			
4406	Gain/Loss on Investments	-	-	-	-		-	-			
4410	Rental Income - Leases	-	-	-	-		-	-			
4500	Other Income	-	-	-	-		-	-			
<b>Investment &amp; Other Revenue Total</b>		-	-	-	-		-	-			
<b>Revenue Total</b>		-	-	-	-		-	-			
<b>Expenses</b>											
5010	Salary	-	136,487	150,743	164,455		164,455	13,712	9.1%		
5012	Overtime	-	97	-	110		110	110			
5014	Cell Phone Allowance	-	-	-	-		-	-			
6405	Longevity Awards	-	90	100	108		108	8	8.4%		
<b>Salaries Total</b>		-	136,673	150,843	164,674		164,674	13,831	9.2%		
5013	Director Fees	-	-	-	-		-	-			
<b>Director Fees Total</b>		-	-	-	-		-	-			
5020	FICA / Medicare	-	10,456	11,539	12,598		12,598	1,059	9.2%		
5030	Health	-	14,781	18,271	17,299		17,299	(972)	-5.3%		
5031	Vision Insurance	-	194	193	239		239	46	23.9%		
5032	Dental	-	861	915	1,009		1,009	94	10.2%		
5034	Life	-	131	143	151		151	8	5.3%		
5035	Disability Insurance	-	587	641	673		673	32	4.9%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: **140 Human Resources**  
Department: **Shared Services**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	-	1,958	2,744	1,709		1,709	(1,035)	-37.7%			
5050	Unemployment Insurance	-	187	380	165		165	(215)	-56.7%			
5065	Education Reimbursement	-	-	5,000	-		-	(5,000)	-100.0%			
5070	Retirement	-	11,110	11,407	14,024		14,024	2,617	22.9%			
<b>Benefits Total</b>		-	<b>40,266</b>	<b>51,233</b>	<b>47,866</b>	-	<b>47,866</b>	<b>(3,367)</b>	<b>-6.6%</b>			
-												
5201	Airfare	-	-	1,200	1,250		1,250	50	4.2%	2 Conferences. National SHRM and other local conferences.		
5202	Lodging	-	-	1,600	2,000		2,000	400	25.0%	2 Conferences @ 5 days		
5204	Cab Fare / local transportation	-	-	200	200		200	-	0.0%			
5205	Parking	-	-	100	100		100	-	0.0%			
5206	Travel Meals	-	-	400	500		500	100	25.0%	2 Conferences @ 5 days		
5207	Mileage	-	-	200	200		200	-	0.0%			
<b>Travel Total</b>		-	-	<b>3,700</b>	<b>4,250</b>	-	<b>4,250</b>	<b>550</b>	<b>14.9%</b>			
-												
6010	Contractual-Legal	-	27,425	25,000	26,000		26,000	1,000	4.0%	Based on historical information.		
6025	Contractual/Auditing	-	-	-	-		-	-	-			
6026	Investment Advisory Services	-	-	-	-		-	-	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-			
6045	Contractual/Website	-	-	-	-		-	-	-			
6055	Security	-	-	-	-		-	-	-			
6065	Depository Contract	-	-	-	-		-	-	-			
6070	Maintenance Contracts	-	1,384	13,960	9,000		9,000	(4,960)	-35.5%	ApplicantPro; eVerify; HireForms		
6078	Plumbing Inspections	-	-	-	-		-	-	-			
6079	Engineering Fees	-	-	-	-		-	-	-			
6080	Contractual/Contract Labor	-	933	5,100	6,000		6,000	900	17.6%	District-wide Team Member Training		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-	-			
6210	Rent Expense	-	-	-	-		-	-	-			
6250	Solid Waste Service	-	-	-	-		-	-	-			
6305	Bill Production Expense	-	-	-	-		-	-	-			
6310	Fees/Dues/Subscription Expense	-	20,725	23,050	4,544		4,544	(18,506)	-80.3%	Various HR memberships. Fees: BPAS, COBRA, eVerify Background checks moved to 6325 Recruiting Expense.		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-			
6314	Professional Development	-	990	5,000	5,000		5,000	-	0.0%	HR Development/Training SHRM Conference		
6313	Certification Pay	-	-	-	-		-	-	-			
6315	Lab Fees	-	-	-	-		-	-	-			
6416	Liability Insurance	-	-	-	-		-	-	-			
<b>Contractual Total</b>		-	<b>51,457</b>	<b>72,110</b>	<b>50,544</b>	-	<b>50,544</b>	<b>(21,566)</b>	<b>-29.9%</b>			
-												
6105	Equipment	-	-	-	500		500	500				
6115	Materials & Supplies	-	1,785	5,200	7,000		7,000	1,800	34.6%	\$3K Recruiting displays		
6120	Chemicals	-	-	-	-		-	-	-			
6121	Lab Supplies	-	-	-	-		-	-	-			
6122	Uniforms	-	-	-	-		-	-	-			
6124	Fuel / Oil	-	-	-	-		-	-	-			
6130	Furniture	-	150	-	1,000		1,000	1,000				
6145	Software Subscription	-	1,294	1,200	500		500	(700)	-58.3%	Adobe two users, Grammarly		
6150	Business Meals	-	-	-	-		-	-	-			
6154	Water Meters	-	-	-	-		-	-	-			
6156	Pipes and Components	-	-	-	-		-	-	-			
6160	Training Materials	-	-	-	-		-	-	-			
6180	T-Shirts/Pins/Etc.	-	278	6,200	6,165		6,165	(35)	-0.6%	Name badges, lanyards, misc onboarding items.		
6327	Program Meals	-	5,890	11,500	15,424		15,424	3,924	34.1%	Increased Holiday party from \$4k to \$6 \$2k for Fun Task Force LunchNLeans		
<b>Equipment &amp; Supplies Total</b>		-	<b>9,397</b>	<b>24,100</b>	<b>30,589</b>	-	<b>30,589</b>	<b>6,489</b>	<b>26.9%</b>			

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 140 Human Resources  
Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
6213	Vehicle Repairs & Maintenance	-	-	-	-		-	-			
6215	Facility Rent Expense	-	-	-	-		-	-			
6216	Equipment Rent Expense	-	-	-	-		-	-			
6320	Repairs & Maintenance	-	-	-	-		-	-			
<b>Maintenance, Repair &amp; Facility Total</b>		-	-	-	-		-	-			
6300	Phone/Cable/Cell/Connectivity	-	-	-	-		-	-			
6400	Utilities Expense	-	-	-	-		-	-			
6430	Streetlights	-	-	-	-		-	-			
<b>Utilities Total</b>		-	-	-	-		-	-			
6455	Principal - 2016 CC Revenue	-	-	-	-		-	-			
6456	Interest - 2016 CC Revenue	-	-	-	-		-	-			
<b>Debt Service Total</b>		-	-	-	-		-	-			
6220	Postage/Mailing/Shipping	-	-	-	180		180	180			\$0.63 per letter/card (standard)
6322	Printing Expense	-	48	-	900		900	900			B-day/Work Ann/Welcome cards
6324	Advertising	-	100	-	-		-	-			
6325	Recruiting Expense	-	3,572	15,900	25,145		25,145	9,245	58.1%		In FY24 it also includes all background checks, including volunteers and contractors.
6410	Loss on Investments	-	-	-	-		-	-			
6425	Bad Debt Expense	-	-	-	-		-	-			
7000	Board Contingency	-	-	-	-		-	-			
<b>All Other Total</b>		-	3,720	15,900	26,225		26,225	10,325	64.9%		
<b>Subtotal Expenses</b>		-	241,512	317,886	324,148		324,148	6,262	2.0%		
<u>Operating and Reserve Funding:</u>											
5902	Capital Outlay	-	-	-	-		-	-			
5901	Projects - Capital Improvement	-	-	-	-		-	-			
6085	Projects - Engineering & Professiona	-	-	-	-		-	-			
6321	Projects - Repairs & Maintenance	-	-	-	-		-	-			
5903	Capital Expense Purchase	-	-	-	10,000		10,000	10,000			
<b>Capital &amp; Projects Total</b>		-	-	-	10,000		10,000	10,000			
<b>Total Expenses</b>		-	241,512	317,886	334,148		334,148	16,262	5.1%		
<b>Net Revenue / (Expenses)</b>		-	(241,512)	(317,886)	(334,148)		(334,148)	(16,262)	5.1%		

Brushy Creek MUD  
FY2024

Budget Workbook

Cost Center: 145 Financial Services  
Department: Shared Services

						Cost Ctr Manager					
	GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes
<b>Revenue</b>	4101	Property Tax Income	-	-	-	-		-	-	-	
	4102	Delinquent Property Tax Income	-	-	-	-		-	-	-	
<b>Property Tax Revenue Total</b>			-	-	-	-		-	-	-	
	4201	Water Service	-	-	-	-		-	-	-	
	4203	WW Service	-	-	-	-		-	-	-	
	4211	Water Connection	-	-	-	-		-	-	-	
	4213	WW Connections	-	-	-	-		-	-	-	
	4220	New Connection Fees	-	-	-	-		-	-	-	
	4230	Solid Waste Services	-	-	-	-		-	-	-	
	4240	Raw Water Sales	-	-	-	-		-	-	-	
	4245	Wholesale Water	-	-	-	-		-	-	-	
	4301	Regulatory Compliance Fee	-	-	-	-		-	-	-	
<b>Utility Revenue Total</b>			-	-	-	-		-	-	-	
	4502	Promotional Materials	-	-	-	-		-	-	-	
	4504	Community Events Revenue	-	-	-	-		-	-	-	
	4501	Rental Income - Recreation	-	-	-	-		-	-	-	
	4505	Program Revenue Contract	-	-	-	-		-	-	-	
	4510	Programming Events Income	-	-	-	-		-	-	-	
	4515	Camp Income	-	-	-	-		-	-	-	
	4518	Memberships - Short Term	-	-	-	-		-	-	-	
	4519	New Memberships	-	-	-	-		-	-	-	
	4520	Memberships	-	-	-	-		-	-	-	
	4521	Season Passes	-	-	-	-		-	-	-	
	4522	Day Passes	-	-	-	-		-	-	-	
	4523	Fitness Revenue	-	-	-	-		-	-	-	
	4524	Senior Programs	-	-	-	-		-	-	-	
	4525	Child Programs / Child Play	-	-	-	-		-	-	-	
<b>Recreational Program Revenue Total</b>			-	-	-	-		-	-	-	
	4110	Plan Review Income	-	-	-	-		-	-	-	
	4112	Inspection Fees	-	-	-	-		-	-	-	
	4130	Builders Fees	-	-	-	-		-	-	-	
	4401	Service Charges	-	-	-	-		-	-	-	
	4402	Donations	-	-	-	-		-	-	-	
	4403	Late Charges	-	-	-	-		-	-	-	
	4405	Interest Income	-	(0)	-	-		-	-	-	
	4406	Gain/Loss on Investments	-	-	-	-		-	-	-	
	4410	Rental Income - Leases	-	-	-	-		-	-	-	
	4500	Other Income	-	-	-	-		-	-	-	
<b>Investment &amp; Other Revenue Total</b>			-	(0)	-	-		-	-	-	
<b>Revenue Total</b>			-	(0)	-	-		-	-	-	
<b>Expenses</b>	5010	Salary	-	328,396	485,025	445,107		445,107	(39,918)	-8.2%	
	5012	Overtime	-	3,933	3,000	4,483		4,483	1,483	49.4%	
	5014	Cell Phone Allowance	-	150	300	300		300	-	0.0%	
	6405	Longevity Awards	-	1,075	1,200	1,301		1,301	101	8.4%	
<b>Salaries Total</b>			-	333,554	489,525	451,191		451,191	(38,334)	-7.8%	
	5013	Director Fees	-	-	-	-		-	-	-	
<b>Director Fees Total</b>			-	-	-	-		-	-	-	
	5020	FICA / Medicare	-	24,755	37,449	34,516		34,516	(2,933)	-7.8%	
	5030	Health	-	33,457	61,898	51,786		51,786	(10,112)	-16.3%	
	5031	Vision Insurance	-	529	763	633		633	(130)	-17.0%	
	5032	Dental	-	2,273	3,711	2,718		2,718	(993)	-26.8%	
	5034	Life	-	588	925	726		726	(199)	-21.5%	
	5035	Disability Insurance	-	2,151	3,378	2,541		2,541	(837)	-24.8%	

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Budget Workbook

Cost Center: **145** Financial Services  
Department: **Shared Services**

						Cost Ctr Manager						
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes		
5040	Workers Compensation	-	5,113	12,311	4,684		4,684	(7,627)	-62.0%			
5050	Unemployment Insurance	-	787	2,949	451		451	(2,498)	-84.7%			
5065	Education Reimbursement	-	-	-	-		-	-	-			
5070	Retirement	-	27,480	37,123	37,957		37,957	834	2.2%			
<b>Benefits Total</b>		-	<b>97,132</b>	<b>160,507</b>	<b>136,012</b>	-	<b>136,012</b>	<b>(24,495)</b>	<b>-15.3%</b>			
5201	Airfare	-	-	500	400		400	(100)	-20.0%			
5202	Lodging	-	1,936	8,000	-		-	(8,000)	-100.0%			
5204	Cab Fare / local transportation	-	-	-	-		-	-	-			
5205	Parking	-	-	-	-		-	-	-			
5206	Travel Meals	-	19	960	-		-	(960)	-100.0%			
5207	Mileage	-	36	600	500		500	(100)	-16.7%	Local Conference Mileage		
<b>Travel Total</b>		-	<b>1,991</b>	<b>10,060</b>	<b>900</b>	-	<b>900</b>	<b>(9,160)</b>	<b>-91.1%</b>			
6010	Contractual-Legal	-	-	-	-		-	-	-			
6025	Contractual/Auditing	-	35,493	85,000	90,000		90,000	5,000	5.9%			
6026	Investment Advisory Services	-	-	-	20,000		20,000	20,000	-			
6032	Contractual / 80-20 Programs	-	-	-	-		-	-	-			
6040	Contractual/Network maint/dev.	-	-	-	-		-	-	-			
6045	Contractual/Website	-	-	-	-		-	-	-			
6055	Security	-	-	-	-		-	-	-			
6065	Depository Contract	-	99,193	104,000	12,500		12,500	(91,500)	-88.0%	First Texas Bank and Frost Custody Charges		
6070	Maintenance Contracts	-	29,715	34,000	17,900		17,900	(16,100)	-47.4%	\$9K ABILA MIP Maintenance \$8K Microix Maintenance (100% cost center 145) \$900 RCI Maintenance		
6078	Plumbing Inspections	-	-	-	-		-	-	-			
6079	Engineering Fees	-	-	-	-		-	-	-			
6080	Contractual/Contract Labor	-	129,356	27,500	5,000		5,000	(22,500)	-81.8%	Training or Consulting (MIP, Microix). Contract labor depending on staffing needs		
6153	WCRRWL Raw Water Line	-	-	-	-		-	-	-			
6210	Rent Expense	-	-	-	-		-	-	-			
6250	Solid Waste Service	-	-	-	-		-	-	-			
6305	Bill Production Expense	-	12,942	-	-		-	-	-	Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies		
6310	Fees/Dues/Subscription Expense	-	1,416	6,000	1,000		1,000	(5,000)	-83.3%	GFOA, GFOAT Memberships		
6311	TCEQ Regulatory Fees	-	-	-	-		-	-	-			
6312	BCRWWS Wastewater System	-	-	-	-		-	-	-			
6314	Professional Development	-	3,077	9,200	8,000		8,000	(1,200)	-13.0%	GFOA eLearning Training GFOAT Conference and other training for the Controller		
6313	Certification Pay	-	-	-	-		-	-	-			
6315	Lab Fees	-	-	-	-		-	-	-			
6416	Liability Insurance	-	1,400	-	-		-	-	-			
<b>Contractual Total</b>		-	<b>312,591</b>	<b>265,700</b>	<b>154,400</b>	-	<b>154,400</b>	<b>(111,300)</b>	<b>-41.9%</b>			
6105	Equipment	-	429	-	1,000		1,000	1,000	-	Potential replacement of direct deposit scanners, printers, or other equipment.		
6115	Materials & Supplies	-	3,745	7,000	5,000		5,000	(2,000)	-28.6%	Check Stock, Toners, Office Supplies		
6120	Chemicals	-	-	-	-		-	-	-			
6121	Lab Supplies	-	-	-	-		-	-	-			
6122	Uniforms	-	-	-	-		-	-	-			
6124	Fuel / Oil	-	-	-	-		-	-	-			
6130	Furniture	-	710	-	1,000		1,000	1,000	-	Office Chair Replacement		
6145	Software Subscription	-	2,911	2,000	400		400	(1,600)	-80.0%	Grammarly Subscription, Soft Fax, Aatrix Tax Form filing.		
6150	Business Meals	-	-	-	-		-	-	-			
6154	Water Meters	-	-	-	-		-	-	-			
6156	Pipes and Components	-	-	-	-		-	-	-			
6160	Training Materials	-	-	-	-		-	-	-			

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Budget Workbook

Cost Center: 145 Financial Services  
Department: Shared Services

						Cost Ctr Manager					
GL Code	GL Title	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budget Request	FY2024 Add + Remove -	FY2024 Budget Final	\$ Variance to FY2023	% Variance to FY2023	FY2024 Budget Request Notes	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	-	-		
6327	Program Meals	-	-	1,000	500	-	500	(500)	-50.0%		
<b>Equipment &amp; Supplies Total</b>		-	7,795	10,000	7,900	-	7,900	(2,100)	-21.0%		
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-		
6215	Facility Rent Expense	-	-	-	-	-	-	-	-		
6216	Equipment Rent Expense	-	2,748	2,880	-	-	-	(2,880)	-100.0%	Pitney Bowes Lease Expense	
6320	Repairs & Maintenance	-	269	-	-	-	-	-	-		
<b>Maintenance, Repair &amp; Facility Total</b>		-	3,017	2,880	-	-	-	(2,880)	-100.0%	Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	-	-		
6400	Utilities Expense	-	-	-	-	-	-	-	-		
6430	Streetlights	-	-	-	-	-	-	-	-		
<b>Utilities Total</b>		-	-	-	-	-	-	-	-		
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	-	-		
<b>Debt Service Total</b>		-	-	-	-	-	-	-	-		
6220	Postage/Mailing/Shipping	-	20,050	35,100	-	-	-	(35,100)	-100.0%	Utility Billing Postage moved to 130	
6322	Printing Expense	-	96	-	-	-	-	-	-		
6324	Advertising	-	-	1,200	-	-	-	(1,200)	-100.0%		
6325	Recruiting Expense	-	-	-	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-	-	-	-		
6425	Bad Debt Expense	-	1,313	1,000	-	-	-	(1,000)	-100.0%	Utility Billing Bad Debt Expense moved to 13	
7000	Board Contingency	-	-	-	-	-	-	-	-		
<b>All Other Total</b>		-	21,459	37,300	-	-	-	(37,300)	-100.0%	Utility Bill generation expenses moved to cost center 130 to centralize and improve reporting for future rate studies	
<b>Subtotal Expenses</b>		-	777,538	975,972	750,404	-	750,404	(225,568)	-23.1%		
<u>Operating and Reserve Funding:</u>											
5902	Capital Outlay	-	-	-	-	-	-	-	-		
5901	Projects - Capital Improvement	-	-	-	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	-	-	-	-	-		
<b>Capital &amp; Projects Total</b>		-	-	-	-	-	-	-	-		
<b>Total Expenses</b>		-	777,538	975,972	750,404	-	750,404	(225,568)	-23.1%		
<b>Net Revenue / (Expenses)</b>		-	(777,538)	(975,972)	(750,404)	-	(750,404)	225,568	-23.1%		