

BRUSHY CREEK MUNICIPAL UTILITY DISTRICT



**FISCAL YEAR 2024 - 2025
COMPREHENSIVE OPERATING BUDGET
COVERING ALL GOVERNMENTAL FUNDS**

October 1, 2024-September 31, 2025



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

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Introduction

How To Use This Document

The Annual Budget Document for Fiscal Year 2025, beginning October 1, 2024, is presented as an approved policy document adopted by the Board of Directors, 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 the District's 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 collectors, financial advisors, engineering firms, and TML (the insurance agent).

The Budget Message section expresses Board policy and strategic goals and 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 of 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 that significantly changed from the prior fiscal year; and the impact of capital improvements. The budgeting process, organization descriptions, and position summaries are identified in the document.

The GASB fund balance policy includes reference to the designated general fund balance included within the FY 2025 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.



History of Brushy Creek Municipal Utility District

When was the District Established?

Brushy Creek Municipal Utility District (the District) was initially created as “Williamson County Municipal Utility District No. 2” on October 27, 1977, with a confirmation election on January 21, 1978. BCMUD is a General Law District created by the Texas Water Commission (now Texas Commission on Environmental Quality) and conforms to the Texas Water Code. 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.



Photo 1: BCMUD 30th anniversary memorial

Geographical 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, District residents voted 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. A Board of elected district residents and property owners governs these special districts. They provide water, wastewater, drainage services, parks, and recreation programming. When a MUD is within a city's Extraterritorial Jurisdiction, it can be annexed subject to specific provisions and requirements in state law.

MUDs are the most numerous and varied of all special district types. They may provide a wide range of services and improvements related to water supply and conservation, drainage, public safety, solid waste collection and disposal,

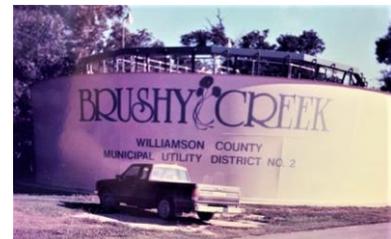


Photo 2: BCMUD water tower



Photo 3: BCMUD Sign

wastewater treatment, firefighting, roads, and recreational activities.

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 constructed its own water treatment facility in 2006 and treats raw water from Lake Georgetown and its groundwater wells with an advanced membrane filtration technology at the District Water Facility located on Sam Bass Road.



Photo 4: BCMUD Crew

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 is a customer of the City of Round Rock for these services and pays a pro-rata share of certain costs. The District previously operated wastewater treatment plants located in both the North and South portions

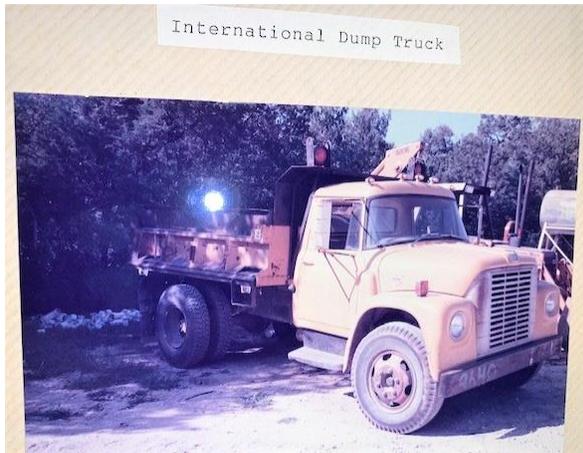


Photo 5: BCMUD Truck

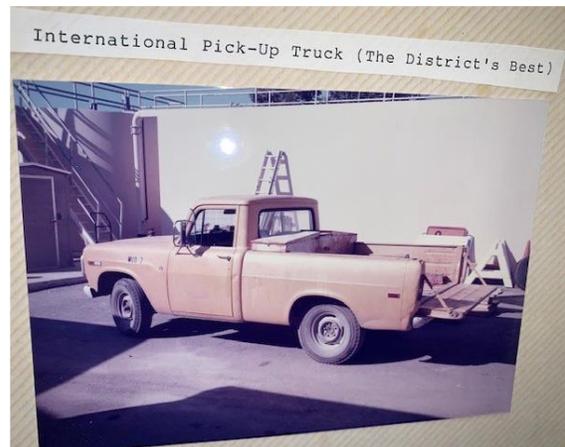


Photo 6: BCMUD truck

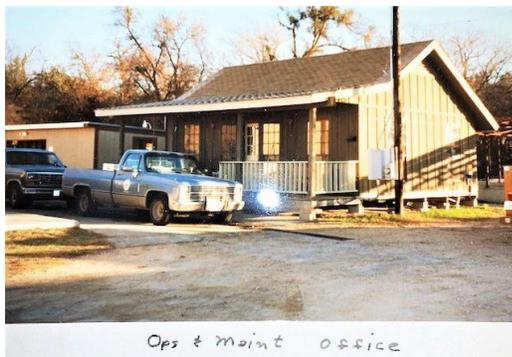


Photo 7: BCMUD facility

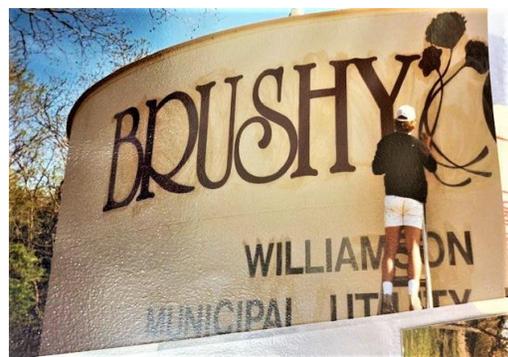


Photo 8: BCMUD sign

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's parks include Cat Hollow Park, Pepper Rock Park, Racine Woods Park (Sinkhole Park), Community Park, Little Village Park, Highland Horizon Park, Creekside Park, Shirley McDonald Park (the Duck Pond), Brushy Creek North Park, Sendero Springs Park, and Sendero Valley 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 opened in 2004 with 35,000 square feet and was expanded and renovated in 2017. The District also owns and operates four swimming pools.



Photo 9: BCMUD sign

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.



Photo 10: Shirley McDonald Park



Photo 11: Basketball skills program



Photo 12: Community Garden



District Leadership and Organization Chart

Brushy Creek Municipal Utility District Annual Budget

For the Fiscal Year

October 1, 2024, to September 30, 2025

REBECCA B. TULLOS

Place 1 Director

MICHAEL TUCKER

Place 2 Director

KIM FILIATRAULT

Place 3 Director

TRACEY CALLOWAY

Place 4 Director

KEN REIFSCHLAGER

Place 5 Director

Staff

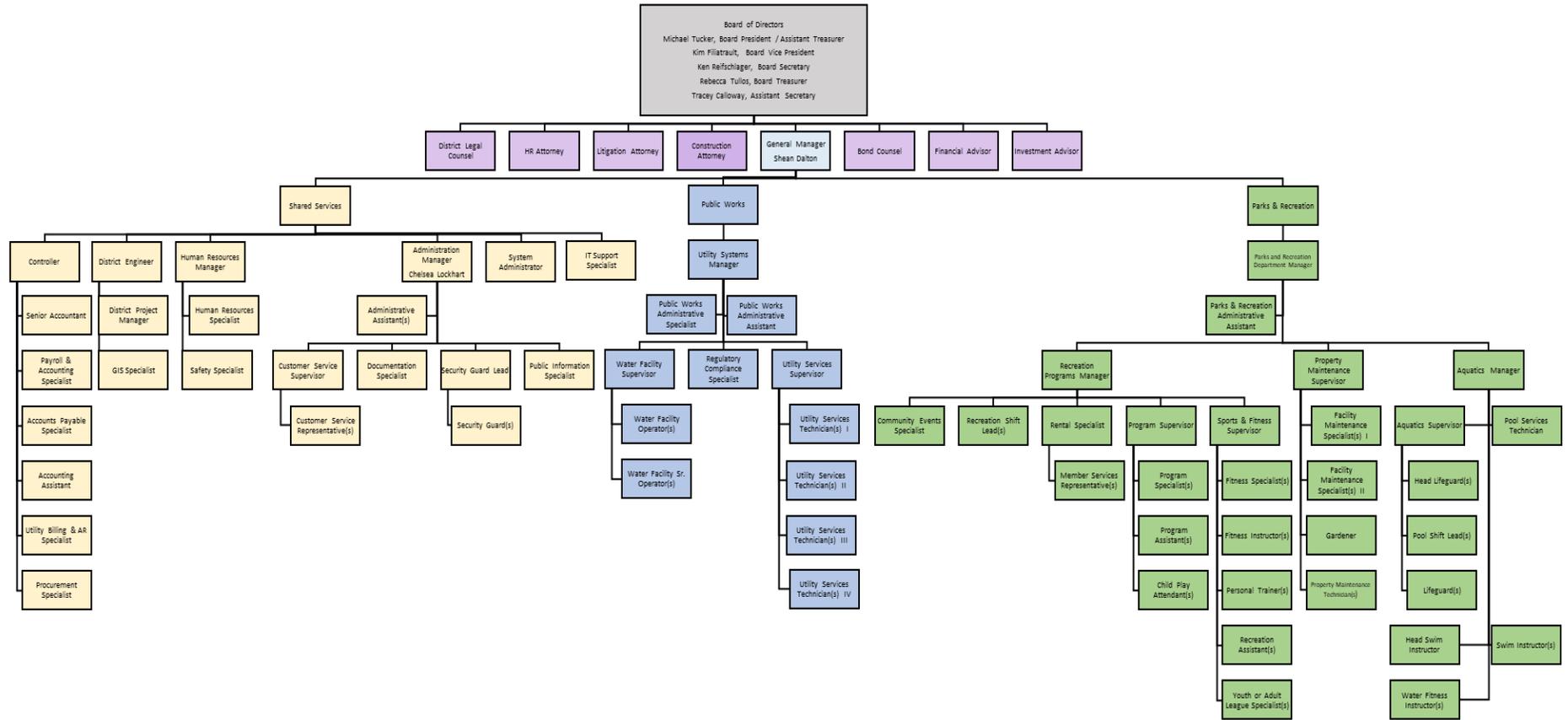
SHEAN R. DALTON (CPM), General Manager

CHELSEA LOCKHART, Deputy Secretary & Administration Manager

DAVID TROPEA, District Controller

Fiscal Year 2024 – 2025 Comprehensive Operating Budget

BCMUD Organization Chart
Proposed: 09.26.2024

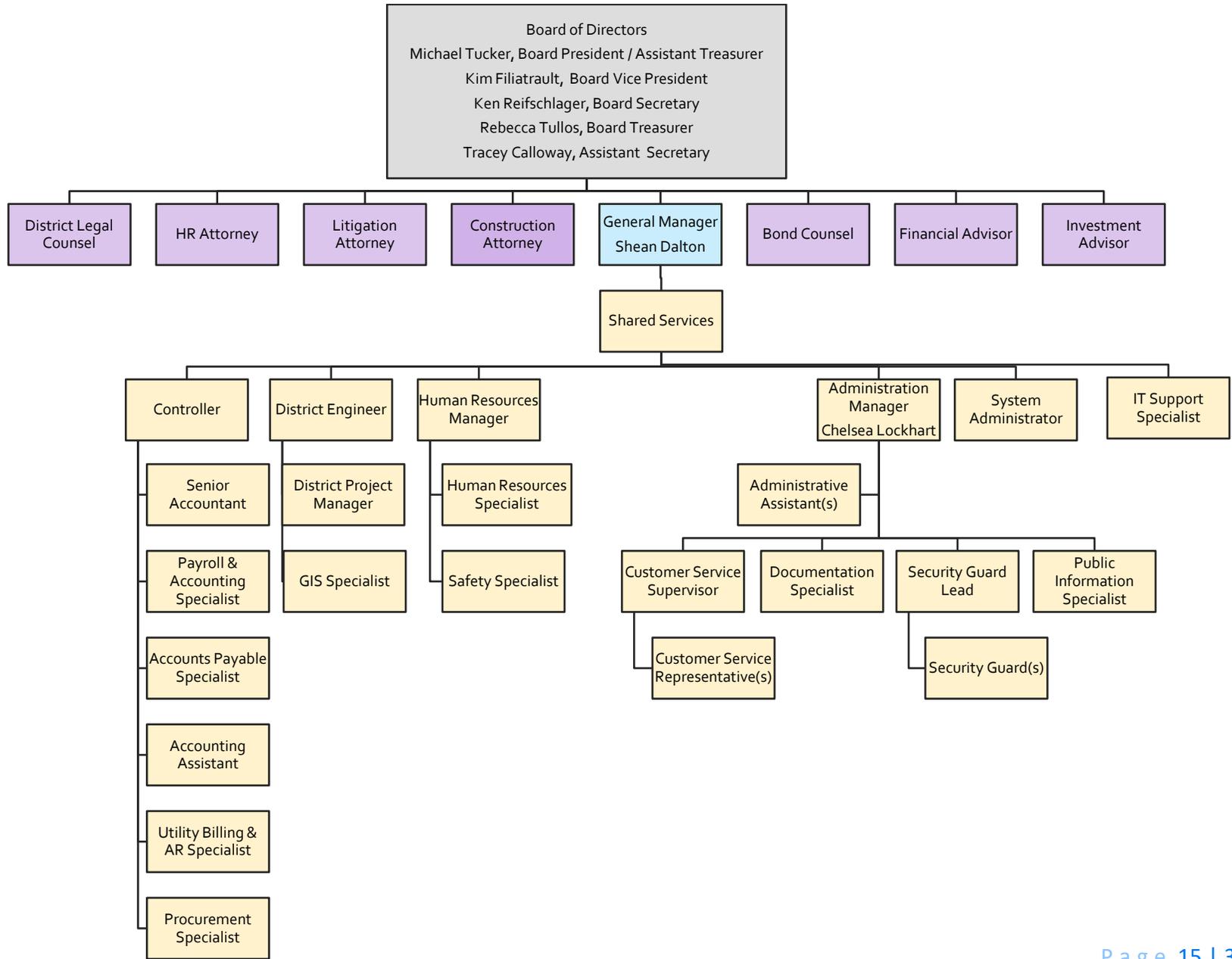


Job Family Legend: Yellow/Shared Services; Blue/Public Works; Green/Parks & Recreation

Figure 1: Organization Chart

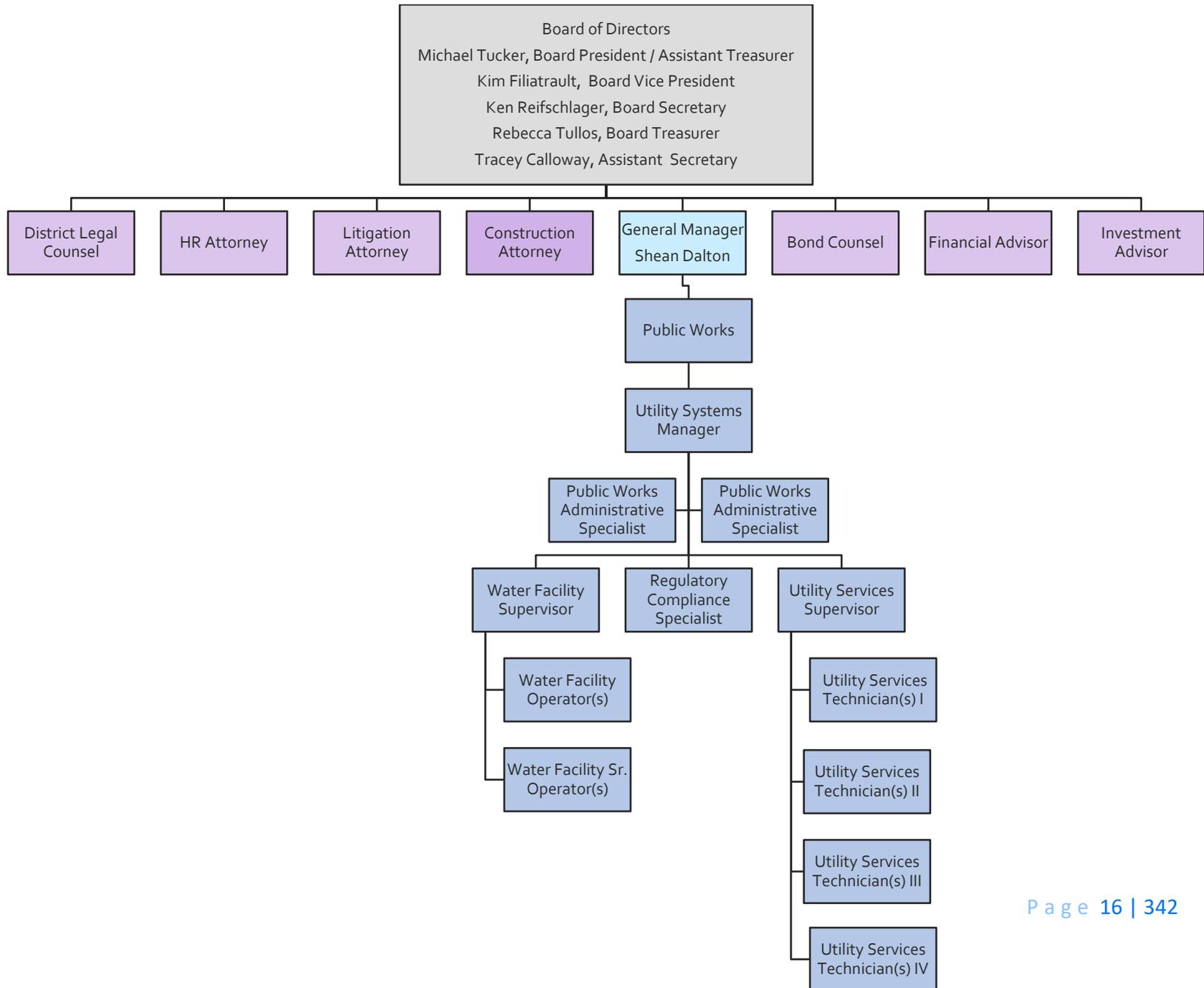


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Fiscal Year 2024 – 2025 Comprehensive Operating Budget





Fiscal Year 2024 – 2025 Comprehensive Operating Budget

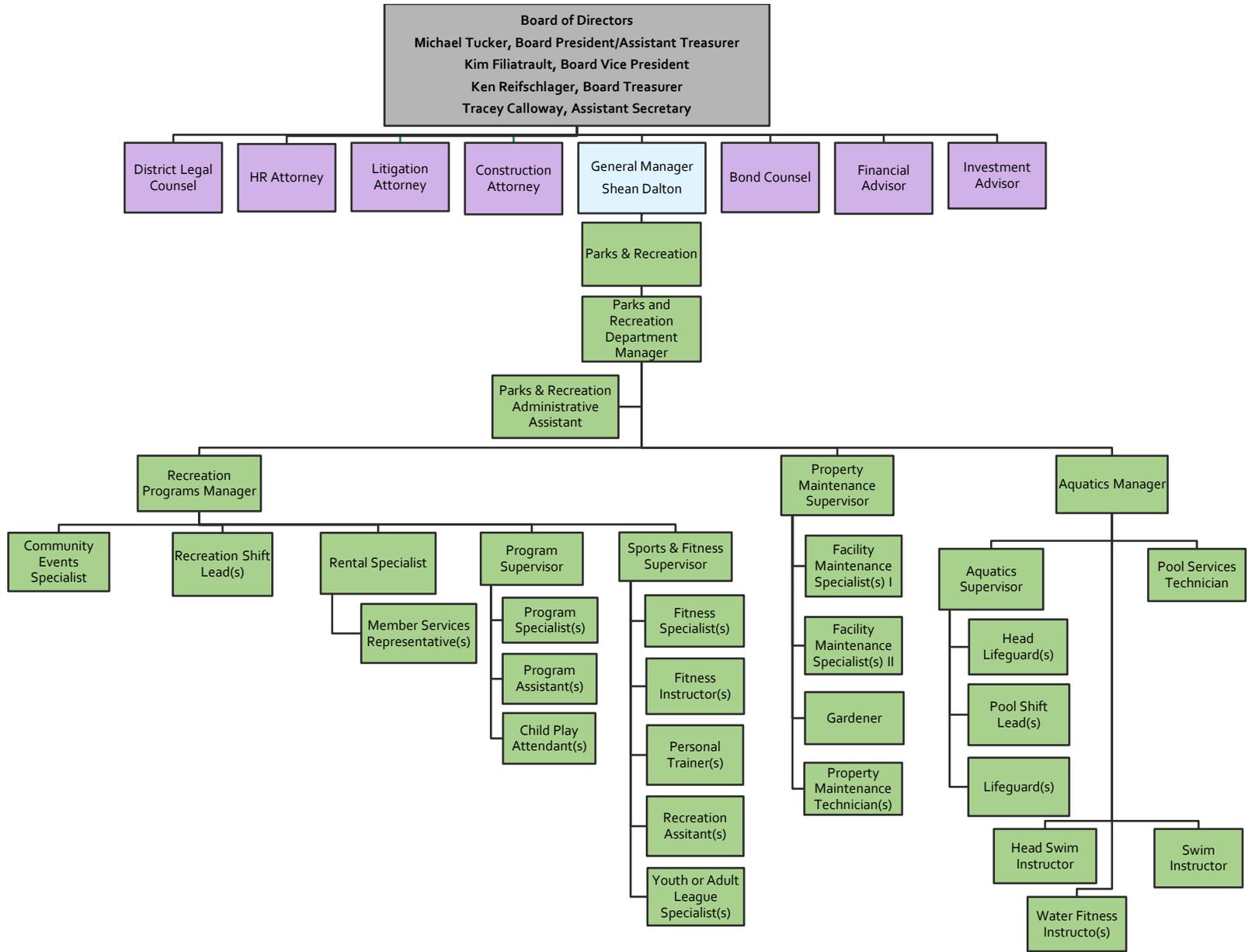




Photo 13: 2025 BCMUD Board of Directors

FY 2025 Budget Message from the Board of Directors

The Board of Directors of the Brushy Creek Municipal Utility District is pleased to present the approved budget for the 2024-2025 fiscal year. The FY 2025 Budget reflects the Board’s intention to continue to improve and expand District amenities and services while carefully managing limited resources. For FY 2025, the District’s budget reflects a decrease to both the District-wide tax rate and the Defined Area tax rate.

In 2019, the Texas Property Tax Reform and Transparency Act (Senate Bill 2) was enacted and later amended in June of 2023. The impact of the Act has been that as appraised property values increase, the property tax rate decreases. For FY 2025, based on tax rate calculations for Brushy Creek MUD, the District will receive only a very slight increase in revenue generated from property taxes of \$20,000, or a 0.02% increase in operating revenue. Approximately 41.7%, or \$9.1 million of the District’s operating budget of \$21.8 million, is supported by property tax revenue. The remaining revenue sources include retail and wholesale water customers, fees and charges from residents and businesses, rental income, and investments.



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Historically the District has been able to offset unplanned expenses and absorb budgetary challenges without changing the tax rate or increasing fees, but as a consequence of the passage of Senate Bill 2, the Act compressed the District's ability to generate the additional property tax revenue needed year over year to keep pace with maintenance of the District's infrastructure and increased costs associated with providing services for a growing population. Thus, identifying other sources of funding has become important. In consideration of these challenges and the reductions in tax-generated revenues that began in 2019, for FY 2025 the Board has identified modest and target-specific fees to support operations and important District services. These fees, if implemented, are budgeted to begin in the Spring of 2025. The District recognizes the importance of educating residents about proposed fees and is putting together a communication plan.

To guide our decisions, an important part of the budget development 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 for the District's operations, programming, capital projects, and long-term planning and the FY 2025 Budget incorporates these goals.

District-wide Total Tax Rate, Defined Area Tax Rate, & Utility Service Fees:

The District-wide Total Tax rate is at \$0.401653 per \$100 of assessed valuation, a reduction of \$0.01789 from the prior year. This consists of \$0.301653 for maintenance and operations and \$0.100000 for the District-wide debt service. The District's Defined Area tax rate is at \$0.100000 per \$100 of assessed valuation, a reduction of \$0.015 from last year. 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. Utility-related service fees increased effective January 1, 2023, based on a Utility Cost of Service Study commissioned in 2022. This action was a proactive response to required system upgrades and increased maintenance costs. Prior to the 2023 rate change utility rates had not changed since 2020. After the 2023 rate change most customers experienced an additional \$24.92 per year based on an average water usage of 11,000 gallons per month.

Utility Projects

The FY 2025 Budget supports the Board's commitment to improving the utility infrastructure by funding the following projects/purchases in alignment with the District's long-range plans:

- Water intake: Emergency power 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
- Water Treatment: Winterization, HVAC improvements, and recoating pipes and surfaces
- Water Transmission: EPA Lead and Copper Ruld compliance evaluations
- Wastewater: Cat Hollow lift station rehabilitation and Hillside Lift Station removal
- Water and Wastewater long-range plan development



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

- Stormwater: Auto-level controls for retention ponds

Parks & Recreation Projects

Continuing the District’s priority of providing high-quality parks and recreation amenities, the FY 2025 Budget includes funding for new equipment, improvements, and projects, including:

- Shirley McDonald Park: Trail repairs and Landscaping improvements
- Cat Hollow Park: Tree replacement and remediation
- Community Center: Weight Room equipment upgrades
- Community Center Garden: Phase II developments
- Community Park: Trail repairs

The Brushy Creek Life

The FY 2025 Budget addresses the Board’s commitment to meeting the challenges of limited funding and higher costs while continuing to deliver services at a quality level that sustains our community as a desirable place to live and reflects “*The Brushy Creek Life*”.



Budget Overview

Tax Rate Summary

The District’s overall tax rate of \$0.401653 per \$100 is \$0.01799 reduced from the prior Tax Year, and the Defined Area Interest and Sinking Fund (Debt Service) tax rate of \$0.100000 has decreased from the preceding year. Due to increased certified assessed valuations within the 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 District property owners for Tax Year 2024.

Table 1: Tax Rate Summary¹

	Fiscal Year 2025	Fiscal Year 2024	Fiscal Year 2023	
	Tax Year 2024	Tax Year 2023	Tax Year 2022	Percent Change 2023 to 2024
Market Valuations				
District-Wide	\$ 3,506,684,540	\$ 3,474,176,461	\$ 3,924,957,912	1%
Defined-Area	\$ 805,927,443	\$ 789,465,679	\$ 858,641,038	2%
Taxable Valuations				
District-Wide	\$ 3,051,354,926	\$ 2,917,298,939	\$ 2,914,543,393	5%
Defined-Area	\$ 774,414,365	\$ 722,977,566	\$ 674,652,581	7%
Adopted Tax Rates (per \$100)				
District-Wide M&O Tax Rate	\$ 0.301653	\$ 0.314543	\$ 0.316543	-4%
District-Wide Debt Service Tax Rate	\$ 0.100000	\$ 0.105000	\$ 0.103000	-5%
Defined-Area Debt Service Tax Rate	\$ 0.100000	\$ 0.115000	\$ 0.127500	-13%
Projected Tax Revenues				
District-Wide M&O Tax Rate	\$ 9,112,459	\$ 9,084,398	\$ 9,041,267	0%
District-Wide Debt Service Tax Rate	\$ 3,020,841	\$ 3,032,532	\$ 2,941,940	0%
Defined-Area Debt Service Tax Rate	\$ 766,670	\$ 823,110	\$ 842,978	-7%

District-Wide (at a 99.00% collections rate)				
Average Homestead Value	\$ 521,408	\$ 482,295		8%
Average Tax Bill	\$ 1,885	\$ 1,365		38%
The value of one penny on average tax bill	\$ 52	\$ 48		8%
The tax revenue of one penny	\$ 302,084	\$ 291,730		4%
Defined-Area (at a 99.00% collections rate)				
Average Homestead Value	\$ 661,336	\$ 610,778		8%
Average Tax Bill	\$ 661	\$ 702		-6%
The value of one penny on average tax bill	\$ 66	\$ 61		8%
The tax revenue of one penny	\$ 76,642	\$ 72,298		6%

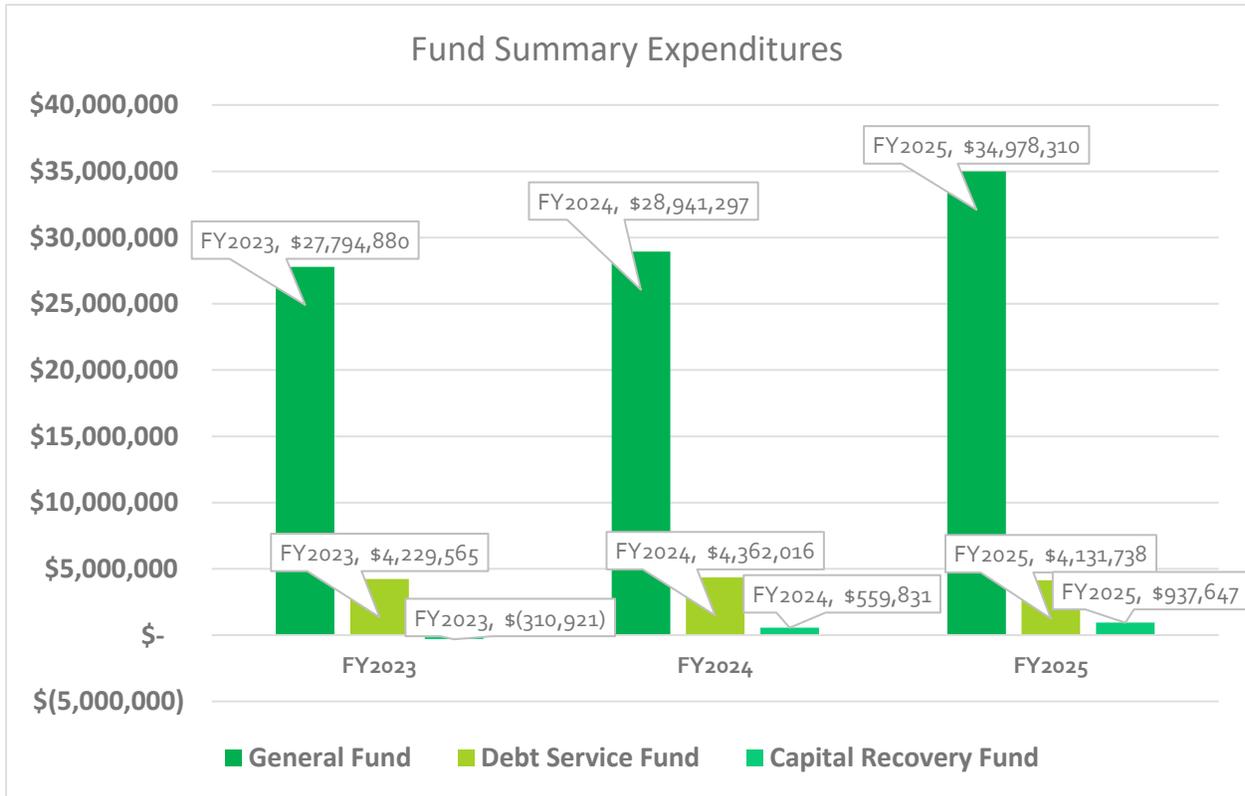
¹ Market Valuations and Taxable Valuations based on WCAD Assessed Roll Grand Totals; including DBC-2023-CertificationSupportingDocs; DBC-ARGT-2022-12; DBC-ARGT-2021-24; M12-2023-CertificationSupportingDocs; M12-ARGT-2022-12; M12-ARGT-2021-24.



Budget Summary

The District’s \$40,061,860 budget appropriates funding to pay for services and capital infrastructure investments to support water treatment and distribution, wastewater conveyance and treatment, stormwater drainage, parks, park amenities, pools, community center operations, the community center garden, recreational programming, events, waste management, recycling services, security services, KARST cave preserve management, and debt service to the bonds that funded developer reimbursements for District infrastructure.

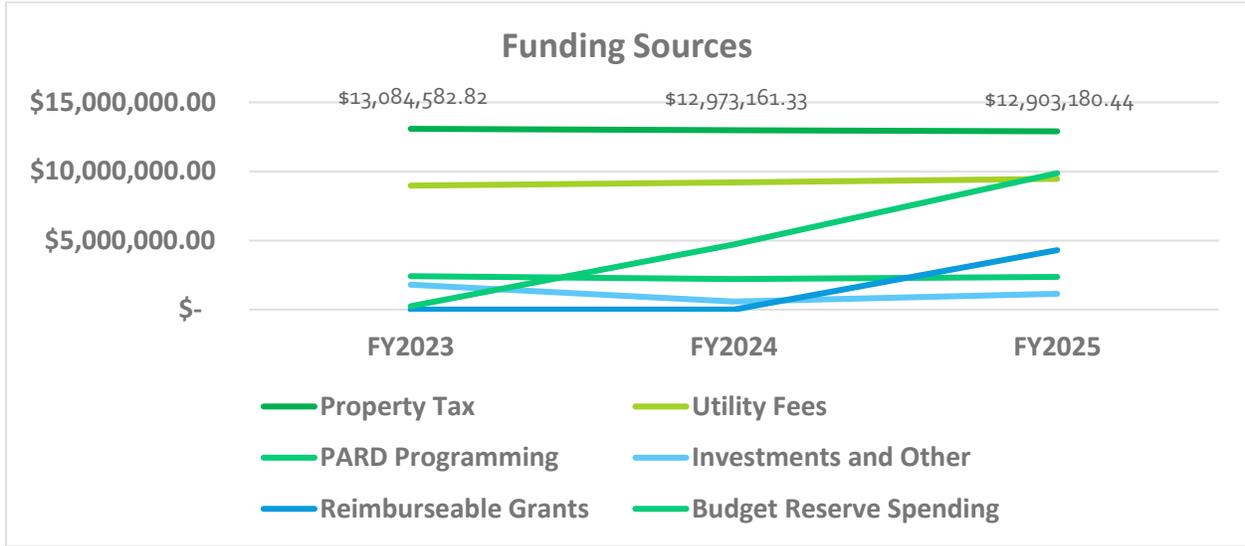
Figure 2: Three-Year Consolidated Fund Summary of Expenditures





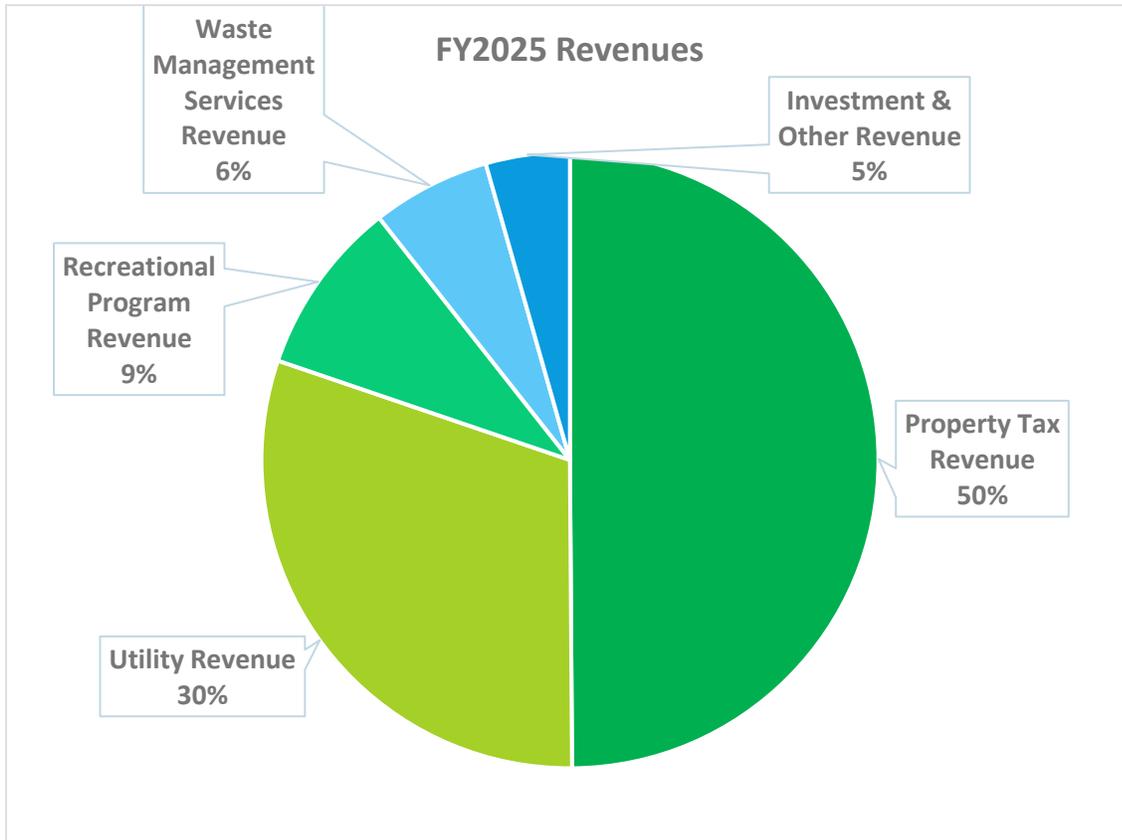
Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Figure 3: Three-Year Consolidated Summary of Funding Sources



Approximately 50% of the District’s operating budget revenues are from property tax. The remaining revenue sources include fees and charges from residents, businesses, retail water customers, wholesale water customers, retail wastewater customers, rental income, and investments.

Figure 4: FY2025 Revenues

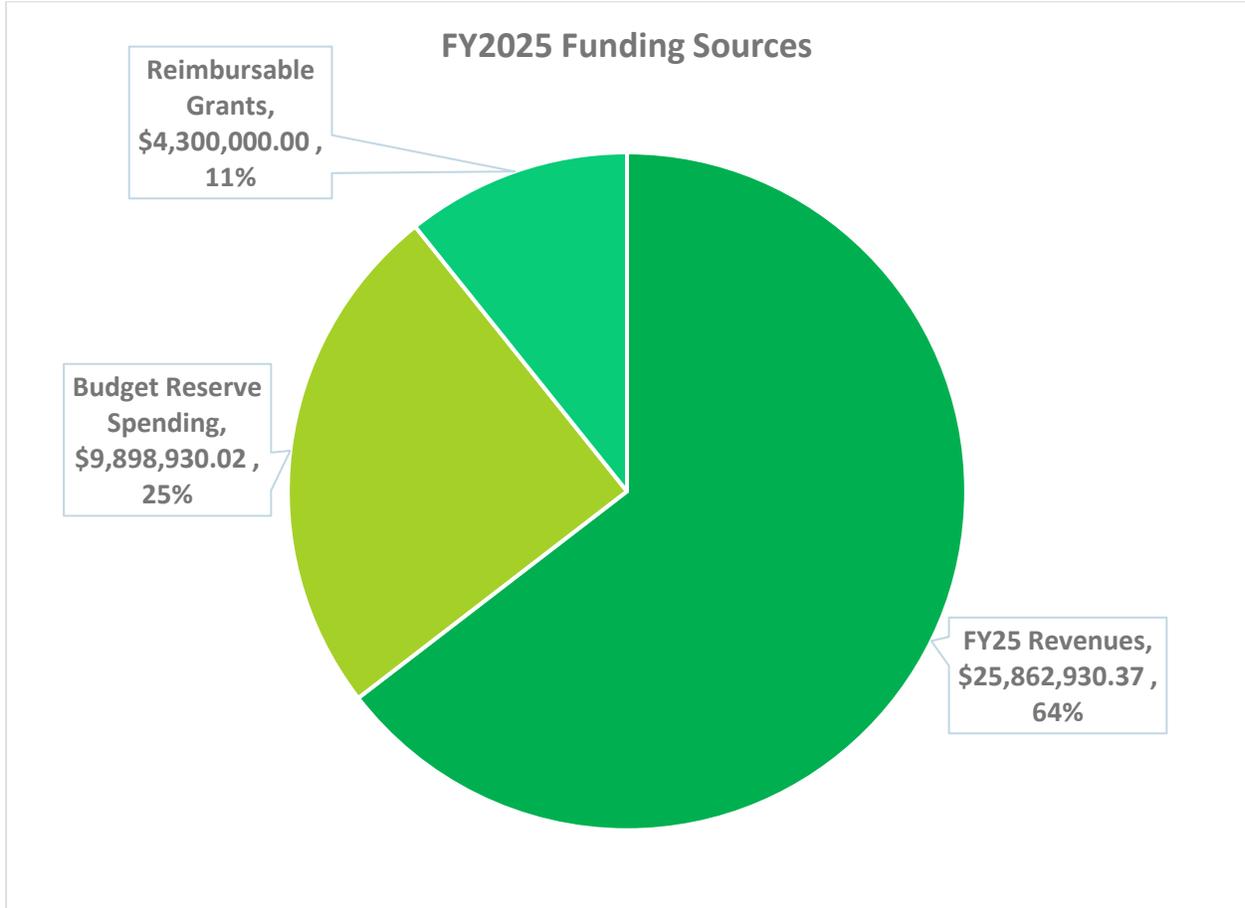




Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Approximately 64% of the FY2025 budget is funded from fiscal year revenues. Budget reserve spending, or surplus revenues from prior fiscal years, fund 25% of the FY2025 budget as part of multiyear capital programming and a portion of projects extending from a previous fiscal year into FY2025. Reimbursable grant funding is significantly sourced from ARPA funding from Williamson County and a Texas Parks and Wildlife Grant to support capital improvement projects.

Figure 5: FY 2025 Funding Sources





Budget Priorities, Conditions, and Issues

Limited M&O Property Tax Revenues

The Texas Property Tax Reform and Transparency Act of 2019 (Senate Bill 2) added Section 49.23602 to the Texas Water Code, effective on January 1, 2020, which was further amended by House Bill 2815 on June 18, 2023. 49.2360 established a “Mandatory tax election rate” such that the rate would impose 1.035 times the amount of tax imposed by the District in the preceding year on a residence homestead appraised value. The effective consequence is that as appraised values increase, the tax rate decreases for all District properties (residential homestead, commercial properties, and rental properties). For FY 2025 the impact of the Act has limited new M&O property tax revenue to only \$20,000, or 0.2%.

Figure 6: FY 2025 Property Tax Revenue Percent Increase

	FY 2025	FY 2024	Variance (\$)	Variance (%)
Total Certified Taxable Values	\$ 3,051,354,926	\$ 2,919,773,081	\$ 131,581,846	4.5%
Average Taxable Value of Residence Homestead	\$ 469,267	\$ 434,066	\$ 35,202	8.1%
M&O Tax On Average Homestead	\$ 1,413	\$ 1,365	\$ 48	3.5%
M&O Tax Rate \$ per 100 of Assessed Value	\$ 0.31454	\$ 0.30165	\$ 0.01289	4.3%
Property Tax Revenue (M&O)	\$ 9,112,459	\$ 9,092,102	\$ 20,356	0.2%

Greater Austin Market Growth

With the high population growth rate in the Greater Austin metropolitan market and Williamson County, the overall assessed valuation for properties within Brushy Creek MUD continues to increase. The tax year 2024 continues this trend into 2025 but with a market correction following steep appraisals in 2022.

Rising Producer, Consumer, and Labor Price Indices

The Producer Price Index for final demand rose 2.6 percent for the 12 months ended June 2024. The Bureau of Labor Statistics Consumer Price Index for the South increased by 2.9 percent for the 12 months ending July 2024. Compensation costs for state and local government workers increased 4.9 percent for the 12 months ending June 2024. The District is budgeting for a price and labor increase of 4% for FY 2025.

Developed District Status

The District has completed and financed bonds to pay for facilities, equipment, and other improvements. Additionally, the District has served over 95% of the projected build-out within our boundaries.

Bond Rating

The District’s bond rating was increased from AA- to AA, reflecting Brushy Creek MUD as one of eight Texas Water Districts rated by S&P at AA, with only one other District having an AA+ rating. These nine ratings make up only 2.68% of the 335 total general obligation ratings that S&P maintains on Texas MUDS.

Capital Improvements

Capital improvement projects account for 40% of the FY 2025 budget and include improving public use spaces, rehabilitating aged District infrastructure, enhancing the functionality of existing facilities, and



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leveraging asset management technologies. In FY 2025, 30% of the capital improvement costs are grant-funded and require design and/or construction.

Waste Management Services

Waste management services are budgeted to increase by 3%, from \$23.31 to \$24.03 per month.

Land Management and Property Maintenance Fee

The district's parks, trails, and greenbelts are key components of *The Brushy Creek Life*® and require extensive and regular maintenance to keep them in proper condition. A proposed park maintenance fee of \$9.00 per month would support the rising costs related to the ongoing maintenance and operations of District parks and outdoor recreational amenities, including greenbelt areas, karst features, and ADA modifications. The proposed fee would ensure these spaces remain safe, beautiful, accessible, and clean for District residents. The FY 2025 budget draft schedules the fee to start April 1, 2025.

Emergency Management and Hazard Mitigation Fee

A proposed fee of \$0.75 per month would allow the District to build a reserve for catastrophic emergencies, such as winter storms and related debris cleanup, as these emergencies create risks to public safety and property on District lands. The fee may also assist District residents by providing drop-off locations for residential tree debris. Additionally, it would support the ongoing maintenance and operations of the District's efforts to continue fire mitigation for shaded fuel break-designated areas. The FY 2025 budget draft schedules the fee to start April 1, 2025.

Stormwater rate assessment

The District currently assesses a Stormwater Drainage fee of \$2.00 per month used to maintain, repair, and replace the District's aging stormwater infrastructure. Given the consistently rising cost of maintenance and operation of the District's extensive stormwater infrastructure, the District is modifying the methodology for applying the fee. For FY 2025, the stormwater rate assessment methodology will be converted from a Living Unit Equivalent (LUE) fee basis to an Equivalent Residential Unit (ERU) fee basis, maintaining the same rate of \$2.00. An LUE approach is typical for calculating occupant water and wastewater consumption; however, the number of occupants does not approximate the amount of rain flow absorbed by a property's surface. Stormwater flow from a property depends on the property's impervious cover (the surface that does not absorb rainfall). Averaging all residential properties, a standard residential impervious cover is 4,000 square feet. Like the LUE-based stormwater fee, the ERU-based stormwater fee will result in a set fee for all residential properties. Non-residential properties will be assessed the fee based on the number of ERUs for the property. Residential properties will not experience a change in fees, and commercial properties will experience either a reduced or increased fee. The net effect on annual revenue from stormwater fees is approximately \$15k. The FY 2025 budget draft schedules the fee change to start January 1, 2025.

Water rate drought stage surcharge

In FY2024, the District entered into an extended drought period, and the National Weather Service's outlook is for a continued drought development across central Texas in the next three months. To provide proactive solutions to maintain the financial integrity of the District during drought periods, drought stage surcharges are introduced. These surcharges will assist with recovering lost revenues associated with forced reductions in consumer water consumption and with recovering additional costs



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associated with enforcing compliance with the District’s drought stages as set forth in policy. The surcharges are presently set at and budgeted at \$0.

Winter Storms

Winter storms URI and Mara have brought to the forefront the need for assessing and planning District assets and their sustained operating durability during winter storms and hard freezes. The District continues its implementation of winterization protections for critical infrastructure.

Texas Power Grid Fluctuations

Two electric utility companies serve the District: Oncor Electric Delivery Company and Perdenales Electric Cooperative (PEC). Power fluctuations and outages have been increasing for both brief and extended periods. These fluctuations disrupt critical service delivery and cause damage to District control systems. To abate associated risks, the District is implementing industrial surge protections, automatic transfer switches from grid power to generator power, and equipping critical sites with generators.

Cybersecurity

Cybersecurity is a mission-critical function for public utilities to mitigate growing threats from foreign adversaries and bad actors. The District partners with the Cyber Security & Infrastructure Security Agency (CISA) to monitor vulnerabilities sensitive to cyber threats within the District, including the water and wastewater utilities, and increasingly invests resources to buttress the District’s cyber security framework.



Photo 14: BCMUD water tower



Financial Requirements

The Brushy Creek Municipal Utility District was formed under General Law and created under the Texas Constitution Article 16, Section 59: a conservation and reclamation district. Accordingly, the District is subject to Texas Water Code (TWC) Chapters 49 and 54.

TWC Section 49.192 requires that audits be performed in accordance with the generally accepted auditing standards (GAAS) as adopted by the American Institute of Certified Public Accountants (AICPA) and that financial statements be prepared in accordance with generally accepted accounting principles (GAAP) as adopted by the AICPA except as otherwise provided in the accounting and auditing manuals adopted by the TCEQ Executive Director.

In addition to the Texas 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 Board governs the District.

TWC Section 49.057 establishes that the Board is responsible for managing the District's affairs and may contract with employees and consultants deemed necessary by the Board to conduct those affairs.

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

Per the Government Accounting Standards Board (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 a Resolution approving the audited financial report prepared by an independent auditor.

Basis of Budgeting

The District only operates with Governmental Fund Types, consistent with TCEQ published guidance, which is “districts should establish only the minimum number of funds consistent with its operating requirements, legal requirements, and fund purposes,”² and “Enterprise funds are required if any of the following conditions are met when applied in the context of the activity’s principle revenue sources: Fees and charges are designed to recover the district’s costs, including capital costs (depreciation or debt service).”³ The water, wastewater, and stormwater fees are not designed to recover depreciation expenses, which are significant and not expensed under the modified accrual basis. Depreciation expenses are reported in the Audited Financial Report under the Statement of Activities.

The budgeting basis of accounting and audited financial statements are the same using the modified accrual basis of accounting.



Photo 15: 2024 BCMUD Town Hall meeting

² TCEQ, 2004. Water District Financial Management Guide. Publication RG-080.

³ TCEQ, 2004. Water District Financial Management Guide. Publication RG-080.

Financial Statements Overview

The fiscal year budget presentation follows the format of the Statement of Activities and Governmental Funds Revenues, Expenditures, and Changes in Fund Balances found within the audited financial statement documents.

Financial activities are budgeted and organized based on the District's chart of accounts presented in the financial statements. The financial statement's chart of accounts comprises four code segments: Fund, General Ledger (GL), Cost Center, and Project. By example,

- Fund: General Fund (110).
- Cost Center: Water Treatment Cost Center (525).
- General Ledger: Water Meters (6154).
- Project: ARPA: Ground Wells Emergency Power Generator (7018).

Cost Center codes are attributed to key services enabling effective management, planning, and monitoring of delivery. Cost centers are also organized under departments to coordinate common services. Each cost center budgets and tracks revenues and expenses at the GL level.

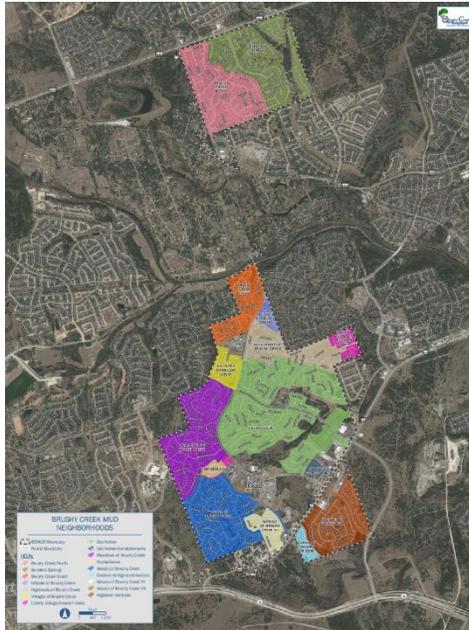


Photo 16: BCMUD District map

Project codes are attributed to projects, events, and initiatives to facilitate tracking and monitoring when the activity spans multiple cost centers and general ledger codes.

Similar GL codes are grouped into categories to facilitate internal control and variance analysis further. Operating revenue categories are Property Tax, Utility, Recreational Program, Investment & Other, and Reimbursable Projects. Operating expense categories are Salaries, Director Fees, Benefits, Travel, Contractual, Equipment & Supplies, Maintenance, Repair and facility, Utilities, Debt Service, and All Others.

Capital Expenditures and project expenses are funded with operating revenues, budget reserve spending, capital recovery fees (CRFs), and external funding. The following general ledgers quantify capital expenditures and projects:

- Capital Improvement Projects—new amenities and durable improvements to existing amenities that increase a property's value and extend its useful life. The improvements cost \$10,000 or more. Examples include structural work, adaptations, functional enhancements, and public improvement projects such as a new or replacement playground.
 - Funding for these projects typically is sourced from Fund Balance Reserves, Bonds, or external funding sources.

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- Repairs and Maintenance Projects – service operations that are significant non-recurring repair and maintenance projects that cost \$10k or more. Examples include inspections, testing, and replacement.
 - Funding for these projects typically is sourced from M&O tax revenue allocated to the project in the current fiscal year budget or Assigned Fund Balance (prior fiscal year(s) unspent M&O allocated to the project).
- Capital Purchases – service operations that are significant non-recurring capital expenditures that cost \$10k or more. Examples include vehicles and perpetual software licenses.
 - Funding for these projects typically is sourced from M&O tax revenue allocated to the project in the current fiscal year budget or Assigned Fund Balance (prior fiscal year(s) unspent M&O allocated to the project).
- Engineering and Professional Services – service operations that are significant non-recurring engineering or economic studies that cost \$10k or more. Examples include stormwater rate studies and stormwater wet pond depth surveys.
 - Funding for these projects typically is sourced from M&O tax revenue allocated to the project in the current fiscal year budget or Assigned Fund Balance (prior fiscal year(s) unspent M&O allocated to the project).



Photo 17: 2024 Cat Hollow Pool ribbon cutting

Financial Policies

Significant District Financial Policies include:

Safekeeping Policy (See Appendix G)

ORDER NO. 24-0620-06 AUTHORIZING GENERAL MANAGER TO APPROVE CERTAIN EXPENDITURES AND CONTRACTS; PROVIDING FOR THE DISBURSEMENT OF DISTRICT FUNDS; PROVIDING FOR PURCHASING, CAPITALIZATION, FINANCIAL REPORTING, VOIDING OF CHECKS AND SURPLUS PROPERTY DISPOSITION POLICIES; DELEGATING CHANGE ORDER APPROVAL AUTHORITY TO THE GENERAL MANAGER; AND CONTAINING OTHER MATTERS RELATING TO THE SAFEKEEPING OF DISTRICT FUNDS.

The General Manager in coordination with the Controller of the District shall establish, maintain, and enforce an internal control structure designed to ensure all District assets are protected from loss, theft, or misuse. The internal controls shall address, without limitation, the following concerns:

- Control of collusion.
- Separation of transaction authority from accounting and record keeping.
- Compliance with the District's Investment Policy.
- Written confirmation of telephone transactions for investment and wire transfers.
- Compliance with the District's purchasing procedures.
- Performance of an independent annual compliance audit of management controls and adherence to this Order.



Photo 18: Water Treatment Facility

Fund Balance Policy (See Appendix H)

RESOLUTION APPROVING AMENDED FUND BALANCE POLICY; ESTABLISHING FUND BALANCE COMMITMENTS

The Governmental Accounting Standards Board ("GASB") released Statement No. 54- "Fund Balance Reporting and Governmental Fund Type Definitions" on March 11, 2009. The objective of the Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying governmental fund type definitions: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Investment Policy (See Appendix I)

ORDER NO. 23-1214-02 BRUSHY CREEK MUNICIPAL UTILITY DISTRICT ORDER ADOPTING AMENDED AND RESTATED INVESTMENT POLICY, INVESTMENT STRATEGIES AND BROKER/DEALER LIST

The Public Funds Investment Act requires that the Board of Directors of the District review the Investment Policy, its investment strategies, and its authorized broker/dealer list not less than annually and make any changes thereto as determined by the Board of Directors to be necessary and prudent, and to adopt an order or resolution stating that it has reviewed the Investment Policy, investment strategies, and broker/dealer list.



Photo 19: Water slide at Cat Hollow Pool



Budget Process

- Board of Directors Strategic Planning Meeting, December 7, 2023.
- FY 2025 budget goals, worksheets & initiatives to Managers, January 17, 2024.
- Budget Project Concept Request to and from Committees:
 - Utility Infrastructure Advisory Committee, Monday, February 19, 2024.
 - Community Center Advisory Committee, Monday, November 13, 2023.
 - Parks and Recreation Advisory Committee, Monday, December 4, 2023.
- Payroll budget – submission by department manager to GM, March 4, 2024.
- Revenue and operating budget to GM, March 4, 2024.
- Capital budget to GM, March 4, 2024.
- Vehicle and Equipment Annual Report to GM, March 27, 2024.
- Budget meetings held with department managers by GM, week of March 11-22, 2024.
- Draft tax rates, funding strategies & fund balance projections, week of March 27, 2024.
- Consolidated budget presentation review with GM by Financial Services (Draft #0), April 2, 2024.
- FY 2025 Project Concepts to Board: PW, PARD, and SS, April 18, 2024.
- Consolidated budget review with GM by Financial Services (Draft #1), April 24, 2024.
- Initial presentation of Consolidated Budget & tax rates/funding to Finance Committee (Draft #1), May 2, 2024.
- Consolidated budget review with GM by Financial Services (Draft #2), May 8, 2024.
- Initial Consolidated budget draft presentation to Board, May 16, 2024.
- Second presentation of Consolidated Budget & tax rates/funding to Finance Committee (Draft #2), June 6, 2024.
- Second Consolidated Budget revised presentation to Board, June 20, 2024.
- Third Consolidated Budget revised draft presentation to Board, July 18, 2024.
- Issuance of approved Appraisal Rolls by WCAD, July 18, 2024.
- Calculation of Roll Back Provision, July 29, 2024.
- Updated FY 2025 Budget presentation to Board, August 1, 2024.
 - Include Roll Back calculations.
 - Recommendation of tax rates AND Board adopts Proposed Tax Rates.
- Publish notice of Public Hearing for proposed tax rates, August 22, 2024.
- Final FY 2025 Budget presentation to Board, August 22, 2024.
 - Approval of Final Tax Rates AND Approve budget, Thursday, August 24, 2023.

Table 2: Budget Draft Reference Chart

Budget Calendar Draft Numbers												
Presentation made to	GM	GM	FC	GM	Board	FC	Board	Board	FC	Board	Board	Board
Presentation name from budget calendar			Initial		Initial	Second	Second	Third				
Date from budget calendar	2-Apr	24-Apr	2-May	8-May	16-May	6-Jun	20-Jun	18-Jul	1-Aug	8-Aug	Augy 22	12-Sep
Draft # from budget calendar	0	1	1	2	2	2						
Ref Presentation Draft #	0.0	1.0	1.1	2.0	2.1	2.3	2.5	3.0	4.0	4.2	5.0	6.0
Ref Feedback incorporated Draft #			1.2		2.2	2.4	2.6	3.1	4.1	4.3	5.1	



FY 2022 – 2032 Strategic Goals

Strategic Priorities

In December 2023, the Board of Directors affirmed BCMUD’s five strategic goals. The total adopted budget is focused on implementing the objectives and actions necessary to further these goals to achieve their anticipated outcomes. The 10-year goals reflect the long-range vision for the District and serve as the foundation for all budget decisions. The mission, vision, and goals are reviewed and amended by the Board of Directors and staff annually at the annual Strategic Planning meeting, typically in December or January. The goals listed below may be refined from year to year but generally stay consistent.

- Expansion of Award-winning Standards of Excellence
- Manage Responsibly
- Elevate Community Engagement
- Leverage Technology
- Preserve and Conserve

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 our utilities, 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 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.



Photo 20: Brushy Creek Life logo

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.



Photo 21: 2024 BCMUD Backyard Barbeque

- 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.



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- 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 2010-2027 Parks Master Plan,
- Approve a new Parks Master Plan, 2027-2037, 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.
- Develop GIS Strategic Master Plan

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 “any entity or person with whom we interact with” to better experience the Brushy Creek Life and supports the District’s operations and activities.



Photo 22: Cat Hollow Park ribbon-cutting event

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. *Photo X: 2024 Cat Hollow Park playscape ribbon cutting*
- 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 effectively; 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.



Photo 23: BCMUD Customer Service Department

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, Financial, and Utilities technology.
- 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.



Photo 24: 2024 Spring Clean-Up event

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.
- Ensure communication, encouragement, and accountability which supports our water conservation and natural resources.



Photo 25: 2024 Spring Clean event



Fund Overview

Fund Descriptions and Fund Structure

BCMUD utilizes fund accounting as a bookkeeping means to track and report on funds with restrictions. Restrictions are typically imposed by statutory laws, governing agencies, grants management authorities, and donors. TCEQ identifies three fund types for water districts: Governmental, Proprietary, and Fiduciary. Governmental funds account for and record assets, liabilities, fund balance, revenue, and expenditures related to basic services. Similarly, proprietary funds track activities related to specific services. Fiduciary funds track activities in which the District acts as a trustee (or agent) for resources that belong to others. See Appendix E for additional reference information about fund types.

District Fund Structures are as follows:

- Governmental Fund Type: General Fund
 - Property Tax Revenue – of the District tax rate, \$0.301653 per \$100 of assessed 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 Stormwater Drainage 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).
 - Prior year surpluses are accounted for in the General Fund in accordance with GASB 54
- Governmental Fund Type: Debt Service Fund
 - The District tax rate of \$0.100000 per \$100 of assessed valuation is identified as the interest and sinking (I&S) fund, also known as the debt service (D&S) tax rate allocated exclusively to the Debt Services Fund.
 - The Defined Area Tax rate of \$0.100000 per \$100 of assessed valuation is exclusively identified as I&S, funding payments on the Defined Area debts within the Debt Service Fund.
- Governmental Fund Type: Capital Recovery Fund
 - Water and Wastewater Impact Fee Revenues are classified as restricted in the fund balance policy.
- Proprietary Fund Type (including enterprise and internal service funds): None.
- Fiduciary Fund Type: None.

Department Fund Relationships

For operational activities, all departments are classified financially as part of the General Fund. The District operates with three departments: Public Works, Parks and Recreation, and Shared Services.



Photo 26: Cat Hollow Park playscape



Photo 27: BCMUD crew members



Fund Balances as of June 30, 2024

Table 3: Fund Balance Sheet

Budget Summaries

	General Fund	Debt Service Fund	Capital Recovery Fund
Estimated Beginning Fund Balance	32,620,986	2,568,459	2,241,220
Revenues & Sources			
Property Tax Revenue	9,112,459	3,790,722	-
Bond Revenue	-	-	-
Utility Revenue	7,821,370	-	35,091
Waste Management Services Revenue	1,606,000	-	-
Recreational Program Revenue	2,369,650	-	-
Investment & Other Revenue	918,889	80,000	140,000
Reimbursable Grants	4,300,000	-	-
Total Revenues & Other Sources	26,128,368	3,870,722	175,091
Expenditures & Uses			
Executive	1,109,429	-	-
Administration	1,555,082	-	-
Waste Management Services	1,317,000	-	-
Customer Service	459,311	-	-
Security Services	716,549	-	-
Human Resources	356,790	-	-
Financial Services	1,016,009	-	-
Information Technology	626,286	-	-
Project Management and GIS	593,755	-	-
Parks & Recreation	11,817,873	-	-
Public Works	14,609,227	-	-
Debt Service	-	4,131,738	-
Capital Recovery Fund	-	-	937,647
Total Expenditures & Uses	34,177,310	4,131,738	937,647
Net Revenue / (Expenses)	(8,048,942)	(261,016)	(762,556)
Less:			
Transfers From Reserves	8,849,943		
Transfers To Reserves	(801,000)		
Ending Fund Balance	24,572,044	2,046,427	716,108



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FY 2025 Budget Fund Summaries

The BCMUD Fiscal Year 2025 M&O tax budget totals ~\$26 million with an additional ~\$4 million of external funding and ~\$10 million of funding from reserves to fund capital projects resulting in a total budget of ~\$40 million.

The Statement of Activities table below summarizes the District’s revenue by category and the expenditures by the Debt Service Fund, Public Works Department, Parks and Recreation Department, and the Shared Service Department cost centers.

Table 4: Fund Summaries

Brushy Creek MUD								
FY2025								
Fund Summaries								
		General Fund	Debt Service Fund	Capital Recovery Fund	Total Budget M&O	External Funding	Budget Reserve Spending	Total Budget
Revenues & Sources								
	Property Tax Revenue	9,112,459	3,790,722	-	12,903,180	-	-	12,903,180
	Bond Revenue	-	-	-	-	-	-	-
	Utility Revenue	7,821,370	-	35,091	7,856,461	-	-	7,856,461
	Waste Management Services Revenue	1,606,000	-	-	1,606,000	-	-	1,606,000
	Recreational Program Revenue	2,369,650	-	-	2,369,650	-	-	2,369,650
	Investment & Other Revenue	918,889	80,000	140,000	1,138,889	-	-	1,138,889
	Reimbursable Grants	-	-	-	-	4,300,000	-	4,300,000
	Total Revenues & Sources	21,828,368	3,870,722	175,091	25,874,180	4,300,000	-	30,174,180
Expenditures & Uses								
	Executive	1,209,429	-	-	1,209,429	-	-	1,209,429
	Administration	965,082	-	-	965,082	-	590,000	1,555,082
	Waste Management Services	1,317,000	-	-	1,317,000	-	-	1,317,000
	Customer Service	459,311	-	-	459,311	-	-	459,311
	Security Services	716,549	-	-	716,549	-	-	716,549
	Human Resources	356,790	-	-	356,790	-	-	356,790
	Financial Services	1,016,009	-	-	1,016,009	-	-	1,016,009
	Information Technology	636,286	-	-	636,286	-	-	636,286
	Project Management and GIS	593,755	-	-	593,755	-	-	593,755
	Parks & Recreation	8,010,234	-	-	8,010,234	300,000	3,638,639	11,948,873
	Public Works	6,547,924	-	-	6,547,924	4,000,000	4,621,303	15,169,227
	Debt Service	-	3,870,722	-	3,870,722	-	261,016	4,131,738
	Capital Recovery Fund	-	-	175,091	175,091	-	762,556	937,647
	Total Expenditures & Uses	21,828,367	3,870,722	175,091	25,874,180	4,300,000	9,873,514	40,047,694
	Net Revenue / (Expenses)	0	-	-	0	-	(9,873,514)	(9,873,514)

Revenue and Funding Sources

The District funds its maintenance and operating expenses, debt service, and capital projects from a variety of funding sources identified as:

- Budget M&O, or operating revenues received during the fiscal year from sources such as 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.
- Budget I&S, or operating revenues received during the fiscal year from debt service property taxes and related interest income sources.

- Budget Reserve Spending, or surplus revenues from prior years intended to be spent during the fiscal year, these are considered part of the GASB 54 Assigned fund balance; and,
- External funding, or funding received from grants or other reimbursable expenses typically associated with third-party projects.

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 considered. A guiding principle is the Board’s belief that maintaining a strong financial position ensures the District can provide a carefully managed utility and meet its obligations.

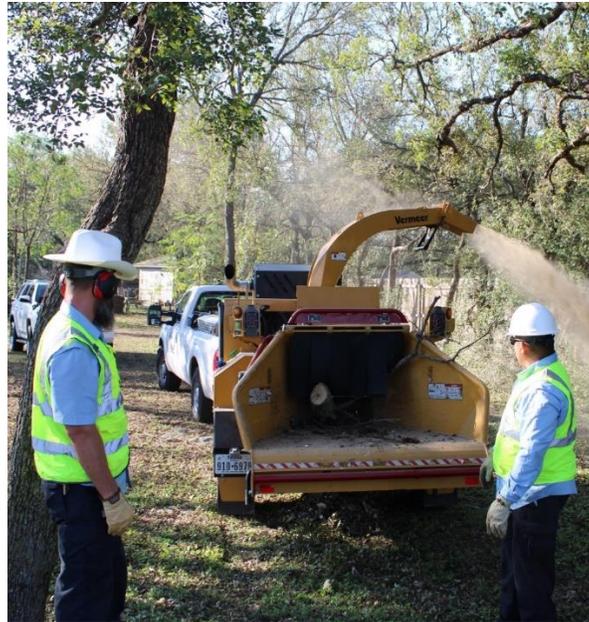
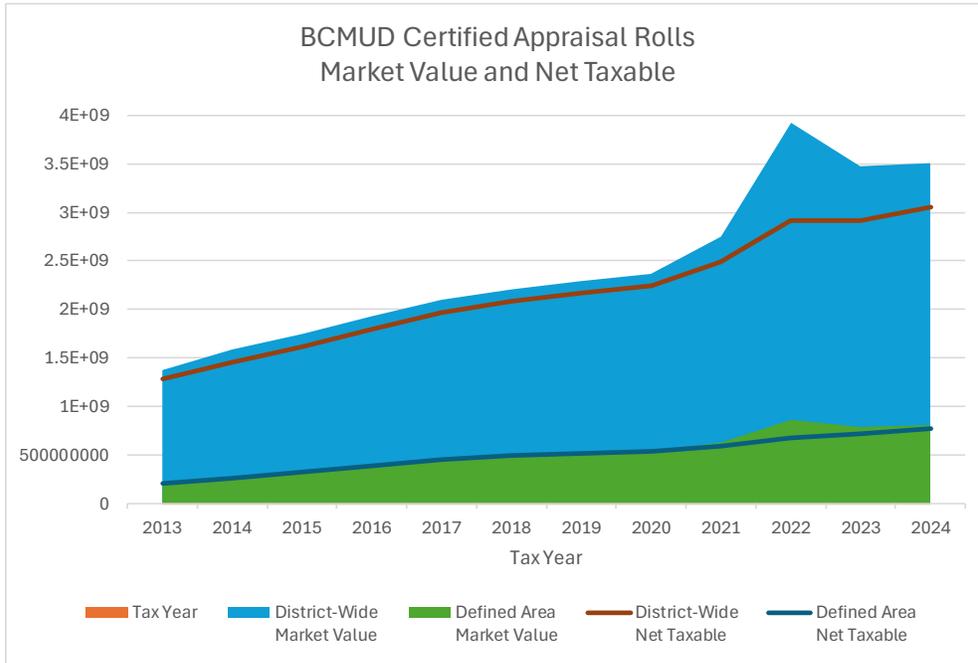


Photo 28: BCMUD crew members



Fiscal Year 2024 – 2025 Comprehensive Operating Budget



Tax Year	District-Wide Market Value	Defined Area Market Value	District-Wide Net Taxable	Defined Area Net Taxable
2013	\$ 1,373,609,252.00	\$ 207,532,732.00	\$ 1,280,027,462.00	\$ 204,550,234.00
2014	\$ 1,589,137,412.00	\$ 272,721,011.00	\$ 1,453,836,888.00	\$ 264,786,542.00
2015	\$ 1,743,956,644.00	\$ 330,140,212.00	\$ 1,609,719,973.00	\$ 321,186,513.00
2016	\$ 1,928,139,199.00	\$ 402,012,917.00	\$ 1,794,857,332.00	\$ 390,955,508.00
2017	\$ 2,096,857,275.00	\$ 463,138,659.00	\$ 1,966,403,736.00	\$ 452,982,890.00
2018	\$ 2,201,895,080.00	\$ 502,723,913.00	\$ 2,081,229,421.00	\$ 493,993,409.00
2019	\$ 2,293,334,975.00	\$ 523,413,874.00	\$ 2,170,431,715.00	\$ 516,638,174.00
2020	\$ 2,367,396,419.00	\$ 542,716,950.00	\$ 2,242,725,092.00	\$ 534,966,164.00
2021	\$ 2,746,982,077.00	\$ 632,133,376.00	\$ 2,488,788,567.00	\$ 589,155,875.00
2022	\$ 3,924,957,912.00	\$ 858,641,038.00	\$ 2,914,543,393.00	\$ 674,652,581.00
2023	\$ 3,474,176,461.00	\$ 789,465,679.00	\$ 2,917,298,939.00	\$ 722,977,566.00
2024	\$ 3,506,684,540.00	\$ 805,927,443.00	\$ 3,051,354,926.00	\$ 774,414,365.00

Tax Year	District-Wide	Defined Area
2013	M12-2013-ARGT-57	DBC-2013-ARGT-57
2014	M12-2014-ARGT-56	DBC-2014-ARGT-56
2015	M12-2015-ARGT-57	DBC-2015-ARGT-57
2016	M12-ARGT-2016-59	DBC-ARGT-2016-60
2017	M12-ARGT-2017-61	DBC-ARGT-2017-61
2018	M12-ARGT-2018-61	DBC-ARGT-2018-61
2019	M12-ARGT-2019-59	DBC-ARGT-2019-59
2020	M12-ARGT-2020-49	DBC-ARGT-2020-49
2021	M12-ARGT-2021-37	DBC-ARGT-2021-37
2022	M12-ARGT-2022-26	DBC-ARGT-2022-26
2023	M12-ARGT-2023-13	DBC-ARGT-2023-13
2024	M12-ARGT-Certified-2024	DBC-ARGT-Certified-2024

Figure 7: Certified Appraisal Rolls

Property Tax Levy

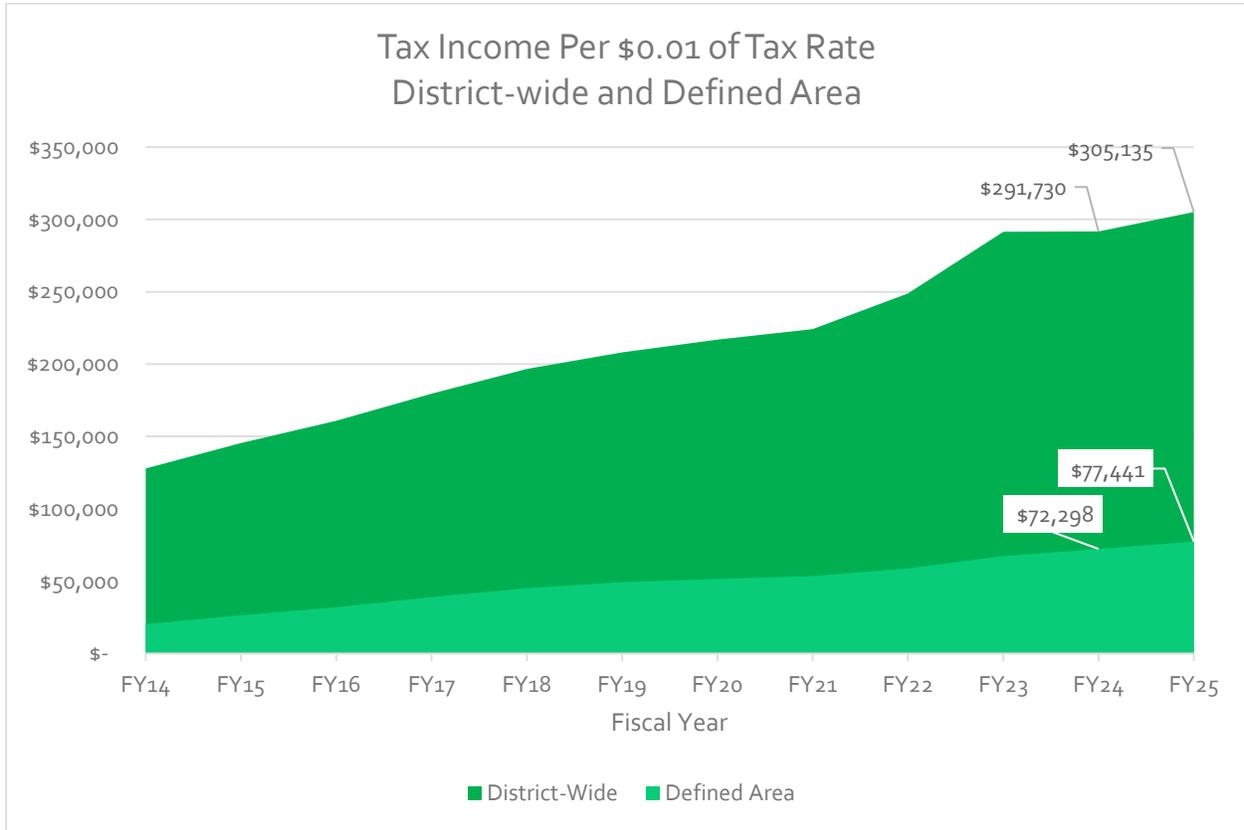
The property appraised value growth has historically enabled the District to keep the tax rate relatively steady while funding increased costs related to utility services, administration, and the maintenance of parks and facilities. However, in 2019 the Texas legislature introduced and enacted the Texas 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.



Photo 29: Community Center sign



Fiscal Year 2024 – 2025 Comprehensive Operating Budget



Tax Year	Fiscal Year	Tax Rate		Tax Income Per \$0.01 of Tax Rate (at a 100% collection 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	\$ 224,273	\$ 53,497
2021	FY22	\$ 0.432059	\$ 0.140000	\$ 248,879	\$ 58,916
2022	FY23	\$ 0.419543	\$ 0.125000	\$ 291,454	\$ 67,465
2023	FY24	\$ 0.419543	\$ 0.115000	\$ 291,730	\$ 72,298
2024	FY25	\$ 0.401653	\$ 0.100000	\$ 305,135	\$ 77,441

Figure 8: Tax Income Per \$0.01 of Tax Rate



Property Tax Rate

The District-wide total tax rate decreased to \$0.401653 per \$100 of assessed valuation, and the Defined-Area tax rate increased to \$0.100000 per \$100 valuation. The Defined Area tax rate is used exclusively for debt service for Defined Area bonds within the designated area. The Texas Property Tax Reform and Transparency Act of 2019 has had a significant impact on the District’s tax rate calculations and tax levy.

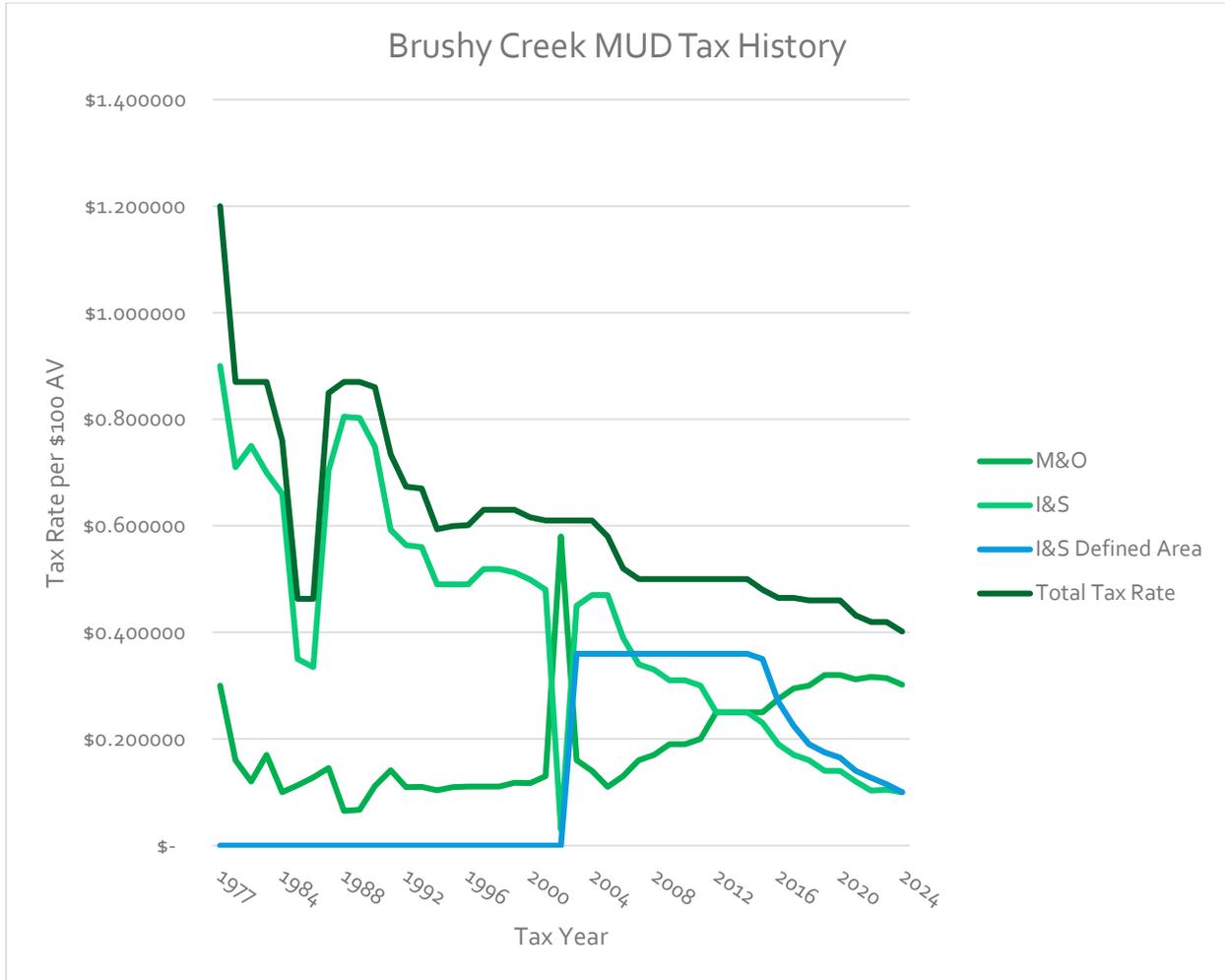


Figure 9: Brushy Creek MUD Tax History⁴

⁴ In 2001, the District’s Series 1994 and 1995 revenue bonds were defeased. The defeasance called, or paid the bond early, in accordance with 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 to fund debt service costs.



Rates and Fees

Water and Wastewater Rates

As per Order 24-0822-01

Water Rates

In-District and Out-of-District

Monthly Base Rate: \$20.00 per LUE.

Volumetric Rates:

- Off-peak Season (Oct-May): \$3.50 per 1,000 gallons.
- Peak Season (June-Sept): \$4.70 per 1,000 gallons.
- Drought Stage 1 surcharge: \$0.000 per 1,000 gallons.
- Drought Stage 2 surcharge: \$0.000 per 1,000 gallons.
- Drought Stage 3 surcharge: \$0.000 per 1,000 gallons.

State assessment: ½%.

Wastewater Rates

In-District and Out-of-District

Monthly Base Rate: \$9.00 per LUE.

Volumetric Rate: \$3.20 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

Solid Waste Rates

As per Order 24-0822-01

Monthly Waste Management Service: \$24.03

Includes one 96-gallon garbage cart and one 96-gallon recycling cart.

Monthly charge for additional cart: \$7.08

Additional carts can be garbage or recycling.

Stormwater Drainage Fee

As per Order 24-0822-01



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Fee based on the property water meter size with the standard residential 5/8-inch meter charge set at \$2.00 per month and assessed to maintain, repair, and replace the District's aging stormwater infrastructure.

Effective January 2025, the Stormwater Drainage Fee will be based on an Equivalent Residential Unit (ERU) as opposed to a Living Unit Equivalent (LUE). An Equivalent Residential Unit represents the median residential impervious area for the District. For single-family residential properties, the median square footage of impervious area per ERU is 4,000 square feet. For nonresidential properties, the number of ERUs per parcel is based on the actual impervious cover.

Emergency Management and Hazard Mitigation Fee

The proposed fee of \$0.75 per month would allow the District to build a reserve for catastrophic emergencies, such as winter storms and related debris cleanup, as these emergencies create risks to public safety and property on District lands. The fee may also assist District residents by providing drop-off locations for tree debris caused by catastrophic events. Additionally, it would support the ongoing maintenance and operations of the District's efforts to continue fire mitigation for shaded fuel break-designated areas. The FY 2025 budget schedules the fee to start on April 1, 2025.

Land Management and Parks Maintenance Fee

The District's parks, trails, and greenbelts are a key component of The Brushy Creek Life and require extensive and regular maintenance to keep them in proper condition. The proposed park maintenance fee of \$9.00 per month would provide funds to support the rising costs related to the ongoing maintenance and operations of District parks and outdoor recreational amenities, including greenbelt areas, karst features, and ADA modifications. The proposed fee would ensure these spaces remain safe, beautiful, accessible, and clean for District residents. The FY 2025 budget schedules the fee to start on April 1, 2025.

Williamson County Raw Water Supply Agreement

As per agreement \$1.0307 volumetric rate per thousand gallons⁵

Water and Wastewater Rate Study and Stormwater Rate Study

NewGen Solutions conducted three rate studies to inform rate setting based on forecasted revenues and expenses which are reflected in the revenues and expense of the FY 2025 budget. The studies are known as Water and Wastewater Cost of Service and Rate Design Study, Drought Water Rate Surcharge, and Stormwater Rate Study.

⁵ The rate was adjusted 2.9% from \$1.0016 in compliance with the agreement and consequential to the Bureau of Labor Statistics' 2.9% adjustment to the Consumer Price Index for All Urban Consumers- South Region for the period of June 2023 to June 2024.



District Formation, Financial Policies, and Bonds

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

- District
 - 1977 10-13 Resolution Creating Williamson County MUD No 2.
 - 960812 Resolution moving the City of Austin ETJ portion of the District into the City of Round Rock ETJ, resulting in all the District falling within the City of Round Rock's ETJ.
 - 910114.3 Change of District's Name.
 - 2002-02-07 Cornerstone Defined Area.
 - 2002-06-23-6 Petition Requesting Addition of Land to Brushy Creek Municipal Utility District (Presbyterian Church).
- Tax
 - 23-0413-01 Order Approving Residential Homestead Exemption.
 - 24-0822-07 Order of Brushy Creek Municipal Utility District Levying Debt Service and Maintenance Taxes for 2024 Tax Year.
- Financial and Budget
 - 24-0822-02 Resolution Approving Amendment to District Information Form.
 - 2024-0620-03 Resolution Approving Amended Fund Balance Policy; Establishing Fund Balance Commitments; and Containing Other Matters Related Thereto.
 - 2024-0620-06 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.
 - 2023-0807-05 Order Utility Rates, Charges, and Penalties.
 - 2023-0824-07 Parks and Recreation Fees and Rates.
 - 2023-1214-02 Order Adopting Amended and Restated Investment Policy, Investment Strategies and Broker/Dealer List.
- General Obligation Voter Approved Tax Bonds
 - District-wide
 - Utility System Revenue Note, Series 2016.
 - Unlimited Tax Refunding Bonds 2019.
 - Unlimited Tax Bonds 2020.
 - Unlimited Tax Refunding Bonds 2020.
 - Unlimited Tax Refunding Bonds 2020A.
 - Defined Area Only
 - Unlimited Tax Bonds 2015.
 - Unlimited Tax Refunding Bonds 2015.
 - Unlimited Tax Refunding Bonds 2020.
 - Unlimited Tax Refunding Bonds 2021.
- Revenue Bonds
 - District-wide: Community Center Expansion.
 - Defined Area Only: none.



Assets

Significant District Infrastructure

Water Treatment: Significant Cost Centers

BCWF (525), Facilities Maintenance (400), Information Technology (135)

- Williamson County Regional Raw Water Line (WCRRWL).
- Intake Facility (WCAD ID: R442987)
 - Copper Ion (including building and Trailer).
 - Electronic Control Room.
 - Intake Vault.
- Ground wells:
 - Active Wells:
 - Sam Bass Well #3 (WCAD ID: R055105).
 - Sam Bass Well #5 (WCAD ID: R055105).
 - Sam Bass Well #6 (WCAD ID: R327691).
 - Abandoned (or capped) Wells:
 - Brushy Bend (WCAD ID: R032660).
 - Sam Bass Well #1 (WCAD ID: R365464).
 - Sam Bass Well #2 (WCAD ID: R327255 and R055107).
 - Sam Bass Well #4 (WCAD ID: R055105).
- Water Treatment Facility (WCAD ID: R451319):
 - Membrane Facility.
 - High Service Pumps and Generator Building.
 - Back Flush.
 - Clear Wells.
 - Sediment Pond.
- Neenah Water Tower (WCAD ID: R360576).
- North Water Tower (WCAD ID: R462210 and R462211).

Water Transmission: Significant Cost Centers

Water Transmission (500) and Information Technology (135)

- Water Line Easement and Transmission Line (11 miles from Lake Georgetown).
- Water Distribution Lines and System (approximately 60 miles).
- Fire Hydrants (~650).
- Residential Connections (~6590).
- Commercial Connections (~92).
- District Connections (~74).

Wastewater: Significant Cost Centers

Wastewater (550) and Information Technology (135)

- Cat Hollow Lift Station (WCAD ID: R375740).
- Liberty Walk Lift Station (WCAD ID: R420221).
- Hill Side Lift Station
- Woods Lift Station (WCAD ID: R343194).



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- Highland Horizon I Lift Station (WCAD ID: R499582).
- Highland Horizon II Lift Station (WCAD ID: R533253).
- Pro rata ownership interest in Fern Bluff wastewater line segments BP 1-9

Stormwater Pond: Significant Cost Centers

Stormwater (540) and Parks Maintenance (275)

- Dry Ponds
 - On District property:
 - Brushy Creek VILLAGE (WCAD ID: R060056).
 - Two Rivers I (WCAD ID: R313208).
 - Two Rivers II (WCAD ID: R313212).
 - Pocono (WCAD ID: R345892).
 - Braesgate (WCAD ID: R346036).
 - 620 (WCAD ID: R382555).
 - Ken Aaron (WCAD ID: R392776).
 - Neenah (WCAD ID: R462145).
 - O’Conto (WCAD ID: R343291).
 - Woods Greenbelt III (WCAD ID: R343194).
 - Maintenance Yard (WCAD ID: R055351).
 - Not on District property (Cat Hollow HOA property):
 - Menlo Park (WCAD ID: R423204 and R423205).
 - Aquila Court (WCAD ID: R423224).
 - Campeche Bay I (WCAD ID: R423193 and R423194).
 - Campeche Bay III (WCAD ID: R423185).
 - Karst View Cove (WCAD ID: R423247).
- Wet Ponds
 - On District property:
 - Shirley McDonald (WCAD ID: R059027).
 - Pasada (WCAD ID: R424340).
 - Angelico I (WCAD ID: R460878).
 - Overland (WCAD ID: R467470).
 - Angelico II (WCAD ID: R488157).
 - Southern Cross (WCAD ID: R499582).
 - Archipelago (WCAD ID: R502414).
 - Sendero Springs Entrada (WCAD ID: R511338).
 - Sendero Springs Alondra (WCAD ID: R520647).
 - Highland Horizon Enclave (WCAD ID: R521882).
 - Southern Carina (WCAD ID: R533326).
 - Gennaker (WCAD ID: R533253).
 - Not on District property: None.

Maintenance Buildings: Significant Cost Centers

Public Works, Parks Maintenance (275), Facilities Maintenance (400), Administration (120), and Information Technology (135)

- Public Works Building (WCAD ID: R324455).



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- MAINTENANCE FACILITY (WCAD ID: R055351).
- Stone Bridge Storage Building (WCAD ID: R417250).

Community Center: Significant Cost Centers

Community Center Programming (300), Community Center Garden (350), Facilities Maintenance (400), and Information Technology (135)

- Community Center (WCAD ID: R375744).
- Community Center Garden and Garden Pavilion (WCAD ID: R375744).

Parks: Significant Cost Centers

Parks Programming (200), Park Maintenance (275), and Information Technology (135)

- Almelo Trail – Liberty Walk to Almelo (WCAD ID: R372915).
- Avignon Trail – Liberty Walk Trail to Ronchamps (WCAD ID: R372965).
- Cat Hollow Bat Cave (WCAD ID: R423167).
- Cat Hollow Park (WCAD ID: R315735).
- Community Park and Trail (WCAD ID: R347879, R347537, and R375745).
- Creekside Park (WCAD ID: R059027).
- Disc Golf (WCAD ID: R423259).
- Eagle Way – Eagle Way to Sendero/Wildcat Trail (WCAD ID: R488112).
- Great Oaks Median and Trail.
- Highland Horizon Park (WCAD ID: R499488 and R499489).
- Liberty Walk Trailhead (WCAD ID: R358021).
- Little Village Park (WCAD ID: R060162).
- North Park (WCAD ID: R330006).
- Pasada Greenbelt and Trail – Sendero Trail to Pasada Lane (WCAD ID: R424296).
- Pepper Rock Park (WCAD ID: R089489).
- Racine Woods Park (Sinkhole Park) (WCAD ID: R322857).
- Sendero Springs Greenbelt (WCAD ID: R506612, R432304, R432305, R501461, and R501513).
- Sendero Springs Trail (WCAD ID: R520623).
- Sendero Springs Park (WCAD ID: R427327).
- Shirley McDonald Park (Duck Pond) (WCAD ID: R059027).
- Southern Cross Trail (WCAD ID: R499582).
- Wildcat Trail (WCAD ID: R451318).
- Woods Greenbelt (WCAD ID: R343193, R343194, R514343, R514344, and R449562).
- Wood Greenbelt Ephraim Trail (WCAD ID: R050664 and R514342).

Pools: Significant Cost Centers

Aquatics (250), Facilities Maintenance (400), and Information Technology (135)

- Cat Hollow Pool and Mushroom Splash Pad (WCAD ID: R315735).
- Creekside Pool (WCAD ID: R059027).
- Highland Horizon Pool (WCAD ID: R059027).
- Sendero Springs Pool (WCAD ID: R059027).



Lots: Significant Cost Centers

Park Maintenance (275)

- 100-foot strip I (WCAD ID: R449887).
- 100-foot strip II (WCAD ID: R473384).
- Deer Track Lot 1 (WCAD ID: R461972).
- Brushy Creek North (WCAD ID: R059731).
- Highland Horizon Drainage (WCAD ID: R502426).
- Public Works Annex (WCAD ID: R065182 and R065185).
- Sendero Springs Cascada Lane (WCAD ID: R520602 and R520603).
- Oak Ridge Drive (WCAD ID: R063697).
- Stone Bridge (WCAD ID: R317275).

Rental House: Significant Cost Centers

Park Maintenance (275), Facilities Maintenance (400), Administrative, 120

- Rental House (WCAD ID: R327691).

KARST Cave Lots: Significant Cost Centers

Park Maintenance (275)

- On District property:
 - Airplane and Eulogy (WCAD ID: R521267).
 - Archipelago, Joker, and Wild Card (WCAD ID: R520414).
 - Beck Bridge (WCAD ID: R4232590).
 - Becks Beside Road (WCAD ID: R499541).
 - BeerThirty (WCAD ID: R511287).
 - Cat Hollow Bat (WCAD ID: R423167).
 - Cat Hollow #1 (WCAD ID: R423319).
 - Cat Hollow #2 (WCAD ID: R423317).
 - Beck Ranch, Beck Rattlesnake, Broken Zipper, O'Connor, and O'Dagnabit (WCAD ID: R347879).
 - Crescent (WCAD ID: R533315).
 - Joint Effort (WCAD ID: R375379).
 - Ensor (WCAD ID: R499460).
 - Karst View (WCAD ID: R423244).
 - Quarry Fern (WCAD ID: R415911).
 - Sendero Springs Park, Flowstone Rift, and In-Situ (WCAD ID: R427326).
 - Serta (WCAD ID: R499438).
 - Leachate, Scooter (WCAD ID: R499582).
 - Undertaker (WCAD ID: R512357).
 - Wiggle Wise and What Not (WCAD ID: R520564).
 - Zapata (WCAD ID: R460882).
- Not on District property (Parkside at Mayfield Ranch – Easement Agreement):
 - Snowmelt (WCAD ID: R485102).



Significant District Vehicles and Equipment

- Vehicles: 26 trucks and 1 SUV.
 - Public Works: 12 trucks.
 - Water Treatment: 2 trucks and 5 employees.
 - Water Transmission and Wastewater: 9 trucks and 9 employees.
 - Stormwater / Regulatory Compliance: 1 truck and 1 employee.
 - Parks and Recreation: 12 trucks and 1 SUV.
 - Parks and Aquatics Maintenance: 8 trucks and 8 employees.
 - Facilities maintenance: 2 trucks and 2 employees.
 - Aquatics: 2 trucks and 2 Fulltime Employees.
 - Programs: 1 SUV.
 - Shared Services: 2 trucks.
 - Security: 2 trucks and 4 employees.
- Equipment:
 - Public Works:
 - Case Backhoe.
 - Trailered SECA Jet Machine.
 - Trailered Diamondback sewer jetter.
 - Trailered Vactron excavator.
 - John Deere Excavator.
 - Aquascope Leak detection equipment.
 - Gutermann Correlator.
 - Gutermann Zone Scan leak detector.
 - Gutermann Mobile Reading Device.
 - Hurco Valve Exerciser.
 - Honda Hydraulic Power Pack.
 - Trailered Olympian Generator.
 - Compressor building on Big Tex Goose Neck Trailer.
 - Lark Water Leak Trailer.
 - TXPR Dump Trailer.
 - Big Tex Water Equipment Trailer.
 - Pace Trailer.
 - Trailered Xylem Pump Around.
 - Parks and Recreation:
 - Trailered Vermeer Chipper.
 - Trailered Incinerator: Air Burner.
 - Trailered Boom Lift: JLG.
 - Holt Skid-Steer Loader.
 - Kubota Tractor.
 - John Deere Gator.
 - Trailered Hotsy Heated Power Washer.
 - Trailered QMC Industries Turf Spreader.
 - Trailered PEQUEA Top Dresser.

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- Trailered Land Pride Aerator.
- Scag Mowers (2).
- Trailered NorthStar Pressure Washer.
- Trailered Turf Spreader / Top Dresser.
- Aerator.
- Water Buffalo.
- Grapple.
- Big Tex Parks Equipment Trailer.



Photo 30: BCMUD vehicle



Photo 31: BCMUD vehicle

Significant District Trademarks and Domains

- Hairy Man Festival®
- The Brushy Creek Life®
- TheBrushyCreekLife.org
- TheBrushyCreekLife.com
- BrushyCreekLife.com
- BrushyCreekLife.org
- BCMUD.org
- BCMUD.com
- BCMUDTX.gov



Photo 32: BCMUD trademarks



Strategic Planning Tools for Capital and Projects

Capital Expenditures and Project expenses are significantly identified from strategic planning objectives, citizen-led advisory committee master plans, consultant engineering studies, consultant asset management assessments, long-range financial planning, community feedback, internal asset management schedules, mandatory regulatory compliance, and environmental pressures. Two models, the Infrastructure Prioritization Framework and the Strategic Mapping Model, aided the current capital program priorities.

Modified Infrastructure Prioritization Framework

In 2022, the District concluded a multiyear effort to identify and prioritize projects based on a modified Infrastructure Prioritization Framework (IPF) model. The IPF model is a multi-criteria decision analysis methodology to systematically structure various projects' monetary, non-monetary, and qualitative factors where extensive project research is unavailable. Public policy researchers recommend multi-criteria analysis to provide democratic accountability and deliberative governance to align policy decisions with stated goals. Further, the methodology provides a means to balance investments across departments, compare investment options, and optimize the use of limited public resources. In addition, weighting the criteria enables subjective emphasis to reflect Board goals and initiatives, a policy choice to emphasize priority criteria. Utilizing IPF, decision criteria are established to assess individual projects. Decision criteria represent operational costs, expected impacts, and goal achievements. The decisions are identified as Social-Environmental indicators (SEIs) or Financial-Economic indicators (FEIs). Qualitative decisions are attributes of SEI's, while FEI's exhibit more quantitative criteria.

Social-Environmental Indicators (SEI)

- Alignment to Board goals
- Service level achieved
- Community interest
- Environmental benefit
- ADA accessibility
- Beneficiaries

Financial-Economic Indicators (FEI)

- Infrastructure or compliance
- Operating budget impact
- Departments benefiting
- Public health or occupational risk
- Financing source
- Return on investment (ROI)

Each project is assessed against each qualitative SEI and quantitative FEI indicator. The assessments are converted to numerical data, and a weighted formula is applied to create a project's SEI and FEI scores. The weighting of each indicator can be uniform, considering each criterion equally, or subjective to emphasize a budget priority.

The scored projects are ranked by score value. Next, the project's rank and individual project costs are plotted on Cartesian graphs. Finally, the last project, which the available fiscal year's budget can absorb, is identified and marked by a floating axis. This is done for both SEI and FEI indicators.

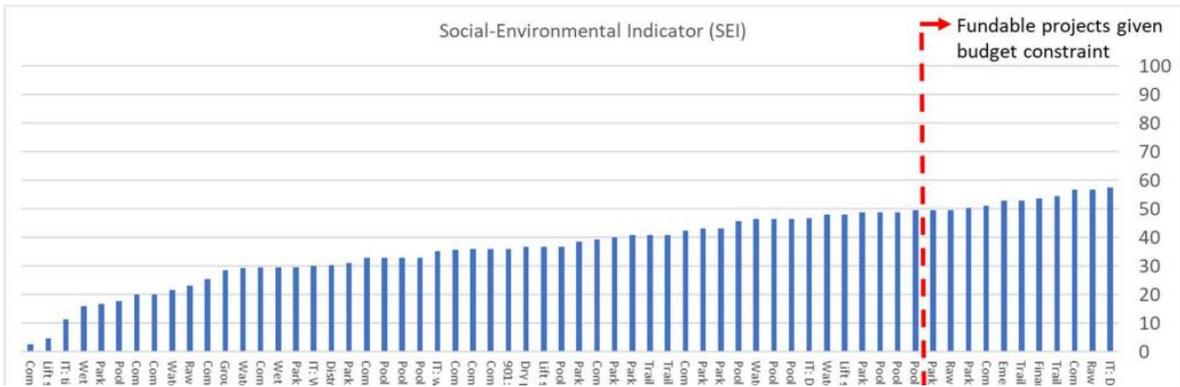


Figure 10: IPF SEI Cartesian Graph Example



Figure 11: IPF FEI Cartesian Graph Example

The IPF model is then viewed as a two-dimensional matrix (or Cartesian plane), with the SEI and FEI project scores plotted. Finally, the available budget constraints are overlaid to segment the graph into hierarchical quadrants. Projects scoring high by both indicators are considered high-priority projects.

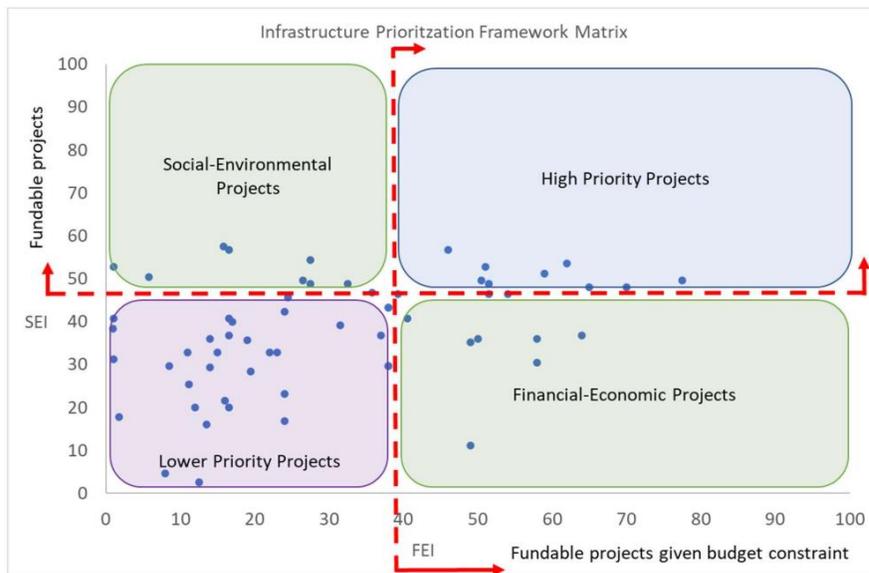


Figure 12: IPF Scoring Matrix Example

In assessing project selections for the budget constraints, a modified IPF model is employed, including an iterative process to balance intuitive and experiential knowledge with initial score ranking. Utilizing the IPF model, the data collection (scoring reevaluation) is preserved and demonstrated throughout the prioritization process.

Strategic Mapping

In FY 2021, following an overview of the History of Brushy Creek, a Situational Analysis, and discussions of the intended Strategic Direction, an outline of Strategic Priorities was established and incorporated into a strategic mapping model to establish a small number of specific strategies to meet Board goals. Strategic goals from 2008 to 2023 were compiled and evaluated for historical reference. A Strategic Mapping Model was developed as an operational exercise to integrate a five-year vision into prioritized projects, objectives, and goals. The Strategic Mapping Model illustrates the relationships of Employee Learning and Growth, Internal Processes, Sustainability, Customers, and Finance to help identify plans with desired outcomes and metrics to demonstrate progress. Mapping models were created for each cost center and presented at the department level. The models helped translate established Strategic Goals into current project priorities and initiatives.

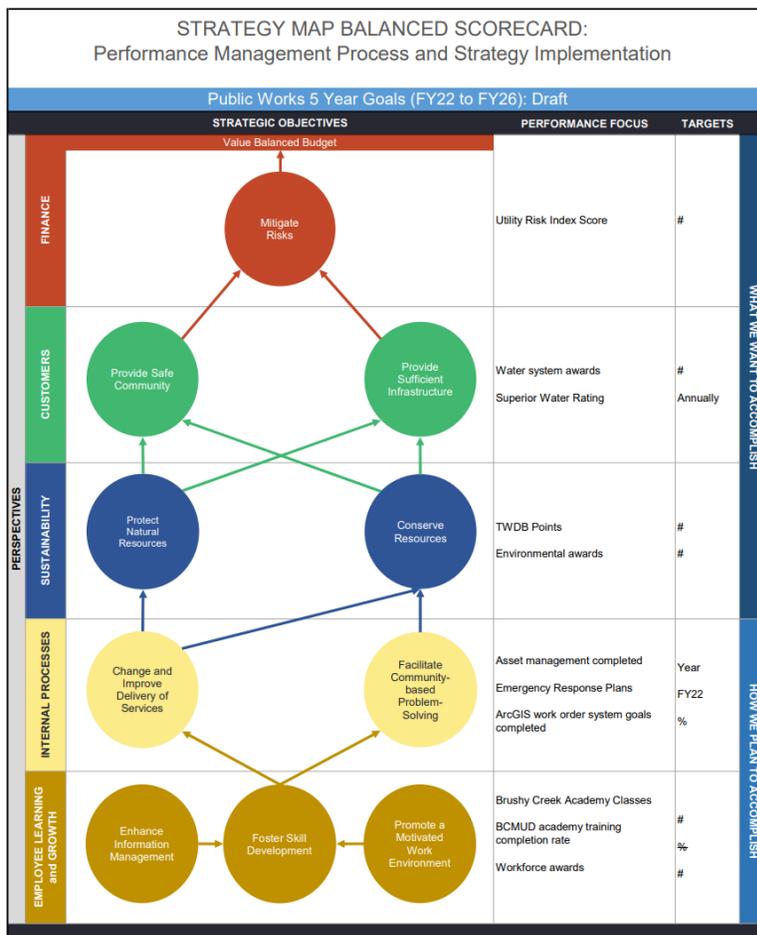


Figure 13: Strategic Mapping Model Example for Public Works



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Targeted Services or Activities performed	Measurement		Objective	Actions					Board Goals					Strategic Objectives				
	Performance Focus	Targets		FY22 Milestones	FY23 Milestones	FY24 Milestones	FY25 Milestones	FY26 Milestones	Awards	Plan	Engage	Tech	Eco	Employee Learning and Growth	Internal Processes	Sustainability	Customers	Finance
Asset Management Planning (including EPA Risk and Resiliency/Emergency Response Plan)	Utility Risk Index Score	#	Implement approved recommendations from RRA and ERP study to ensure District preparedness	(-) Submit EPA ERP report (-) Submit TCEQ EPP report	Develop an Risk Resiliency 3-year Improvement Plan	Implement 1st year Risk Resiliency plan	Implement 2nd year Risk Resiliency plan	Implement 3rd year Risk Resiliency plan		1		1						
	Asset management plan % complete Emergency Response Plan % complete	% %	Contingency planning	(-) Rehabilitate raw water intake controls (-) Winterization plan and purchase of a portable diesel storage tank (-) Emergency power contingency at raw water intake facility (-) Installation of Rack #5 Study (-) Update water model (-) Create interconnect meter calibration, test, and flush SOPs (-) Highland Horizon 1 pump controller upgrade from VFD to Soft Start	Cat Hollow LRT Station Rehabilitation	(-) Replace rack of Pail microfiltration modules (-) Winterization plan implemented (-) Ground wells generator	Update 5-year Asset Management Plan						Enhance Information Management, and Foster employee skills and development	Change and improve delivery of services	Protect Natural Resources, and Conserve Resources	Provide sufficient infrastructure	Mitigate risks	
			Operational Preparedness	SCPPS: Trainees on critical	INCMED Academy PW SCPPS													

Figure 14: Strategic Mapping Plan Example Public Works



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

FY 2025 Capital and Projects

Table 5: Fiscal Year Capital Purchases, Projects, Services, and Reserve Replenishments.

	FY25 Totals	Operating Revenues	Approved Reserves	Proposed Reserves	External Funding
Repairs & Maintenance Projects	\$ 233,000	\$ 40,000	\$ 175,000	\$ 18,000	\$ -
Reserve - Assigned	\$ 241,000	\$ 241,000	\$ -	\$ -	\$ -
Engineering & Professional Services	\$ 364,156	\$ 55,000	\$ 309,156	\$ -	\$ -
Capital Purchases	\$ 452,500	\$ 282,500	\$ 140,000	\$ 30,000	\$ -
Reserve - Unassigned	\$ 560,000	\$ 560,000	\$ -	\$ -	\$ -
Capital Improvement Projects	\$ 14,363,352	\$ 1,500,913	\$ 6,304,335	\$ 2,188,103	\$ 4,300,000
Grand Total	\$ 16,214,008	\$ 2,679,413	\$ 6,928,491	\$ 2,236,103	\$ 4,300,000

Table 6: Fiscal Year Capital Purchases

	FY25 Totals	Operating Revenues	Approved Reserves	Proposed Reserves	External Funding
Capital Purchases	\$ 452,500	\$ 282,500	\$ 140,000	\$ 30,000	\$ -
Parks & Recreation	\$ 252,500	\$ 82,500	\$ 140,000	\$ 30,000	\$ -
Highland Horizon Pool Thermal Cover and Roller	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -
Highland Horizon UV System Replacement	\$ 14,000	\$ 14,000	\$ -	\$ -	\$ -
Replace meeting room and Garden Pavilion tables and Chairs	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Boiler Replacement	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Sendero pool thermal cover and roller	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Parks Maintenance Truck (Replace 2011 Truck)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
Weight Room - Cardio Equipment	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -
PARD: CC meeting room wall partition replacement	\$ 65,000	\$ -	\$ 35,000	\$ 30,000	\$ -
Public Works	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
3/4 Ton Truck (Replacement of 1601)	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
Shared Services	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -
Asset Management Software and Year 1 Integrations	\$ 130,000	\$ 130,000	\$ -	\$ -	\$ -



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Table 7: Fiscal Year Capital Improvement Projects

	FY25 Totals	Operating Revenues	Approved Reserves	Proposed Reserves	External Funding
Capital Improvement Projects	\$ 14,363,352	\$ 1,500,913	\$ 6,304,335	\$ 2,188,103	\$ 4,300,000
Capital Fund	\$ 314,652	\$ -	\$ 314,652	\$ -	\$ -
ARPA: Ground Wells Emergency Power Generator	\$ 314,652	\$ -	\$ 314,652	\$ -	\$ -
Parks & Recreation	\$ 3,957,553	\$ 356,913	\$ 2,688,639	\$ 612,000	\$ 300,000
Creekside Diving Board and platform structure Replacement	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -
Little Village Park Lighting Solution	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Sendero Wooden Shade Structure - Replace Beams	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -
Parking Lot mill and overlay/Restripe (Creekside)	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -
PARD: Shirley McDonald Park, add overhead trail lighting	\$ 50,000	\$ 25,000	\$ 25,000	\$ -	\$ -
Parking Lot mill and overlay/Restripe (Cat Hollow Pool)	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -
Acu-tab conversion for 3 Pools	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -
Sendero Baby Pool Shade structure and sail replacement	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -
Post URI Tree Remediation	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -
Miscellaneous Sidewalk & Concrete Repairs on District owned property	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
Park: Pepper Rock Phase II	\$ 135,201	\$ -	\$ 135,201	\$ -	\$ -
Shirley McDonald Landscape Improvements	\$ 174,440	\$ 6,913	\$ 167,527	\$ -	\$ -
Cat Hollow Park Trail Repairs (Disc Golf)	\$ 196,984	\$ -	\$ 196,984	\$ -	\$ -
PARD: Highland Horizon pool deck replacement	\$ 200,000	\$ -	\$ 150,000	\$ 50,000	\$ -
Community Park Trail Repair	\$ 204,107	\$ -	\$ 204,107	\$ -	\$ -
Sendero Park Playscape Replacements	\$ 233,951	\$ -	\$ 233,951	\$ -	\$ -
Sendero Springs pool deck replacement	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -
Shirley McDonald Park Trail Repairs	\$ 256,369	\$ 150,000	\$ 106,369	\$ -	\$ -
Community Park Trails Design and 20% Construction Match (TPWD Grant)	\$ 380,000	\$ 80,000	\$ -	\$ -	\$ 300,000
Community Center Garden	\$ 689,500	\$ -	\$ 689,500	\$ -	\$ -
PARD: Community Park Playground (Phase I)	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -
Public Works	\$ 9,501,147	\$ 1,144,000	\$ 3,287,147	\$ 1,000,000	\$ 4,000,000
Water Treatment Facility Pavement Maintenance	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ -
Drainage Study and Improvements for Spillway Over Stairway (Powder Horn Drive)	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -
Shirley McDonald Unstable Rock Riprap	\$ 96,000	\$ 96,000	\$ -	\$ -	\$ -
PW: Upsize 1600 feet of sewer line from WTF, Townhomes, SBFD #3	\$ 112,500	\$ -	\$ 112,500	\$ -	\$ -
ARPA: Ground Wells Winterization	\$ 217,172	\$ -	\$ 17,172	\$ -	\$ 200,000
ARPA: Ground Wells Emergency Power Generator	\$ 385,348	\$ -	\$ 85,348	\$ -	\$ 300,000
ARPA: Water Treatment Winterization	\$ 402,051	\$ -	\$ 202,051	\$ -	\$ 200,000
PW: water treatment recoat pipes and surfaces (moving to FY25)	\$ 450,000	\$ 300,000	\$ 150,000	\$ -	\$ -
ARPA: Hillside Lift Station Removal	\$ 496,835	\$ -	\$ 96,835	\$ -	\$ 400,000
Water Intake Electrical Controls Rehabilitation	\$ 600,000	\$ -	\$ 600,000	\$ -	\$ -
Ground Well Raw Water Transmission Line Relocates at Wyoming Springs	\$ 717,700	\$ -	\$ 717,700	\$ -	\$ -
BCWF HVAC Replacement	\$ 750,000	\$ 630,000	\$ 50,000	\$ -	\$ -
Field Operations Site & Building Improvements	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -
ARPA: Water Intake Emergency Power Generator	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000
ARPA: Cat Hollow Lift Station Rehabilitation Phase II	\$ 3,055,541	\$ -	\$ 1,255,541	\$ -	\$ 1,800,000
Shared Services	\$ 590,000	\$ -	\$ 13,897	\$ 576,103	\$ -
Admin Office Remodel & Furnishings	\$ 590,000	\$ -	\$ 13,897	\$ 576,103	\$ -



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Table 8: Fiscal Year Repairs & Maintenance Projects

	FY25 Totals	Operating Revenues	Approved Reserves	Proposed Reserves	External Funding
Repairs & Maintenance Projects	\$ 233,000	\$ 40,000	\$ 175,000	\$ 18,000	\$ -
Parks & Recreation	\$ 48,000	\$ 30,000	\$ -	\$ 18,000	\$ -
Shirley McDonald & North Park Shade Sail Replacement (Hailstorm Damage)	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ -
Rental House Demolition	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -
Public Works	\$ 185,000	\$ 10,000	\$ 175,000	\$ -	\$ -
Replace Recycle Pump Control Panel/Re-build Pump #2	\$ 35,000	\$ 10,000	\$ 25,000	\$ -	\$ -
PW: water treatment replace PLCs	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -

Table 9: Fiscal Year Engineering and Professional Services

	FY25 Totals	Operating Revenues	Approved Reserves	Proposed Reserves	External Funding
Engineering & Professional Services	\$ 364,156	\$ 55,000	\$ 309,156	\$ -	\$ -
Parks & Recreation	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -
PARD: 2 Reports: Master Plan and Audit	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -
ADA Transition Plan Study	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -
Public Works	\$ 159,156	\$ -	\$ 159,156	\$ -	\$ -
Treated Water Distribution Lines EPA Lead and Copper Regulations	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -
Water and Wastewater Master Plan	\$ 134,156	\$ -	\$ 134,156	\$ -	\$ -
Shared Services	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -
Wage and Compensation Study	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
SS: Website	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -



Capital Projects and Purposes

Brushy Creek MUD has several projects underway for Fiscal Year 2025. From resurfacing sports courts and facility flooring to improving infrastructure for Americans with Disabilities Act, the District is always working to keep our community top-tier.

Administrative Office Remodeling

This project will expand the Community Center and parking lot to maximize the use of District assets. It will also examine maximizing space in the Administration wing of the Community Center.

Cat Hollow Park Basketball Court Resurface

The resurfacing would create a much smoother outdoor court for basketball players.

Cat Hollow Park Electrical Project

This project will add sufficient electrical power to run Inflatables and other equipment without using generators and long extension cords.

Cat Hollow Park Playscape Replacement

The playground would have a playscape for 5-12-year-olds and 2-5-year-olds and individual pieces to fill out the large footprint.

Cat Hollow Park Pool Renovation

The pool shows the pride the District takes in all its facilities. Known plumbing issues at the pool have been resolved, leading to a smoother operation of the pool.



Photo 33: Cat Hollow Pool Ribbon Cutting 2024

Cat Hollow Park Tennis Court Fence Replacement

The fence at the tennis court will be replaced.

Cat Hollow Park Trail Repair (Disc Golf)

New sidewalks and trail design create safer passageways for park and trail users.

Community Center Garden (in Phase II)

This project will create a polished garden view from the interior and exterior of the Community Center through improvements to irrigation coverage, new fencing, upgraded landscape lighting at night and pond functionality.

Community Park Trail Repair

Design improvements create safer passageways for trail users.

Creekside Park sports court

This project will enhance basketball playability and safety.

Great Oaks Median Tree Study and Master Plan

This project will deliver an analysis of trees in certain areas of the District and provide a replacement plan and actual replacements.

Pepper Rock Park Phase I ADA Corrections

This project will bring Pepper Rock Park into compliance with ADA requirements.

Pepper Rock Park Phase II

Phase II of this project includes improvements to the t-ball field, as well as landscape enhancements including installing an irrigation system, crushed granite trails creating a looped circuit, butterfly garden, trail workout stations, and an additional pavilion.



Photo 34: Pepper Rock Park

Sendero Springs Park Playscape Replacement

The new Sendero Springs playground updates the playground in the north part of the District with a new, central playscape and other components.

Sendero Springs Pool - Resurface bathroom floors

This project replaces floor coatings and restores entry walls to good condition.

Shirley McDonald Park Landscape Improvements

Work for this project includes landscaping improvements for the disturbed areas of Shirley McDonald Park, as well as areas extending into the right-of-way.

Shirley McDonald Park Trail Improvements

This project will deliver upgrades to the District's trail design and create safer passageways for park and trail users.



General Fund Reserve Replenishments

Additionally, the FY 2025 M&O budget funds the following reserves for future Capital Programming:

- Water Treatment Membrane Replacement. The recommended funding rate is \$100k annually.
- Brazos River Authority Water Line Reserve long-term repair, replacements, and Phase III improvements. The recommended funding rate is \$100k annually.
- Brushy Creek Regional Wastewater Line long-term repair and replacements and improvement fund. The recommended funding rate is \$100k annually.
- Gym equipment from basketball and volleyball premiums paid for by non-members.
- Parks Master Plan 2012-2027 projects. The recommended funding rate is \$50k annually.
- Community Center Garden long-term repair and replacements. The recommended funding rate is \$20k annually.
- Trail Washouts. The recommended funding rate is \$20k annually.
- HVAC Replacement in anticipation of a 15 to 20-year replacement cycle for multiple HVAC systems. The recommended funding rate is \$50k annually.
- Computer Server Replacements. The recommended funding rate is \$10k annually.
- Utility Equipment Replacement. The recommended funding rate is \$50k annually.
- Water Line Replacements. The recommended funding rate is \$100k annually.
- Easement Line Relocates. The recommended funding rate is \$100k annually.
- Drainage Improvements. The recommended funding rate is \$50k annually.

Table 10: Fiscal Year Reserve Replenishments

	FY25 Totals	Operating Revenues	Approved Reserves	Proposed Reserves	External Funding
Reserve - Assigned	\$ 241,000	\$ 241,000	\$ -	\$ -	\$ -
Parks & Recreation	\$ 31,000	\$ 31,000	\$ -	\$ -	\$ -
Reserve: Gym Equipment	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -
Reserve: Community Center Garden	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -
Public Works	\$ 210,000	\$ 210,000	\$ -	\$ -	\$ -
Reserve: Regional Raw Water Line Reserve (BRA)	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Reserve: Membrane Replacement Fund	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Reserve: Regional WW Improvement Fund (CORR)	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Reserve - Unassigned	\$ 560,000	\$ 560,000	\$ -	\$ -	\$ -
Parks & Recreation	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Reserve: Master Plan - Unassigned	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Reserve: Trail Washout Repairs	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Public Works	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -
Reserve: HVAC replacement	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Reserve: Drainage Improvements	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Reserve: Utility Equipment Replacement	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Reserve: Future Water Line Replacement	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Reserve: Required ROW Waterline Relocates	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Shared Services	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -
Reserve: Server Replacement	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Reserve: Emergency Response and Hazard Mitigation	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Reserve: Vehicle Replacement	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Grand Total	\$ 801,000	\$ 801,000	\$ -	\$ -	\$ -

Long-Range Financial Plan

Capital Expenditures and Project expenses are detailed within the department cost centers and summarized below for consolidated review. FY 2025 Budget M&O revenues are designated to replenish reserves for future non-recurring and significant capital expenditures and services.

The long-range financial plan is partly informed by a 2019 Asset Management Study and will be further informed and expanded upon with the completion of a 2024 Water and Wastewater Operations Study, a 2025 Parks and Recreation Operations Audit, and a 2025 Stormwater Operations Study.

Table 11: 3-year Capital Purchases, Projects, Services, and Reserve Replenishments

	FY26 Expenditures	FY27 Expenditures	FY28 Expenditures
Capital Purchases	\$ 220,000	\$ 260,000	\$ -
Capital Improvement Projects	\$ 9,028,242	\$ 2,140,000	\$ 700,000
Repairs & Maintenance Projects	\$ -	\$ 50,000	\$ -
Engineering & Professional Services	\$ 699,000	\$ 100,000	\$ 100,000
Reserve - Assigned	\$ 326,600	\$ 336,398	\$ 346,490
Reserve - Unassigned	\$ 576,800	\$ 594,104	\$ 611,927
Grand Total	\$ 10,850,642	\$ 3,480,502	\$ 1,758,417

Table 12: 3-Year Capital Purchases

	FY26 Expenditures	FY27 Expenditures	FY28 Expenditures
Capital Purchases	\$ 220,000	\$ 260,000	\$ -
Parks & Recreation	\$ 150,000	\$ 100,000	\$ -
Air Handler Replacement	\$ 150,000	\$ 100,000	\$ -
Shared Services	\$ 70,000	\$ 160,000	\$ -
Upgrade Badge Access System	\$ 60,000	\$ -	\$ -
Upgrade Synology Drive Servers (2 of 7 servers)	\$ -	\$ 100,000	\$ -
Timekeeping Module	\$ 10,000	\$ -	\$ -
Upgrade Camera Server (1 of 7 servers)	\$ -	\$ 60,000	\$ -



Photo 35: BCMUD pool



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Table 13: 3-year Capital Improvement Projects

	FY26 Expenditures	FY27 Expenditures	FY28 Expenditures
Capital Improvement Projects	\$ 9,028,242	\$ 2,140,000	\$ 700,000
Parks & Recreation	\$ 1,834,000	\$ 665,000	\$ 700,000
Community Park Trails Design and 20% Construction Match (TPWD Grant)	\$ 52,000	\$ -	\$ -
North Park playscape replacement (Depending on Master plan)	\$ -	\$ 200,000	\$ -
PAR: Creekside Pool Fence replacement	\$ 100,000	\$ -	\$ -
Highland Horizon Playscape Replacement	\$ -	\$ -	\$ 250,000
PAR: Cat Hollow Pool Fence replacement	\$ 100,000	\$ -	\$ -
Red Gym - Scoreboards (2)	\$ -	\$ 12,000	\$ -
PAR: Sendero Springs Basketball Resurface	\$ 60,000	\$ -	\$ -
PAR: Creekside Tennis Court Resurface	\$ -	\$ 10,000	\$ -
PAR: Highland Horizon Basketball Resurface	\$ 10,000	\$ -	\$ -
Sendero Springs Pool Fence replacement	\$ -	\$ -	\$ 200,000
PAR: Cat Hollow Tennis Court Resurface	\$ 10,000	\$ -	\$ -
PAR: Community Park Playground (Phase II)	\$ -	\$ 10,000	\$ -
Community Park Amphitheater (placeholder)	\$ 10,000	\$ -	\$ -
PAR: Maintenance Yard phase 2, Creekside Park	\$ 10,000	\$ -	\$ -
Shirley McDonald Stormwater Pond Aerator Fountain	\$ 12,000	\$ -	\$ -
PAR: CC replace galvanized sewer line	\$ 20,000	\$ -	\$ -
Community Center Garden	\$ -	\$ 33,000	\$ -
Park Master Plan: Connect Creekside Parking Lots	\$ -	\$ 25,000	\$ -
Park Master Plan: Cat Hollow Park Update Baseball Fields	\$ -	\$ 25,000	\$ -
Park Master Plan: Expand Parking Lot @ Highland Horizon	\$ -	\$ 75,000	\$ -
Park Master Plan: Pavilion and Trail Expansion @ Little Village	\$ -	\$ 75,000	\$ -
PAR: Racine Woods park playscape replacements	\$ 100,000	\$ -	\$ -
Park Master Plan: Highland Horizon Playscape additions	\$ 100,000	\$ -	\$ -
PAR: CC storage building	\$ 100,000	\$ -	\$ -
PAR: Cat Hollow aquatic features improvement	\$ 150,000	\$ -	\$ -
PAR: Red Gym Floor replacement	\$ -	\$ -	\$ 250,000
Park Master Plan: Parking, Restroom & Inclusive Playground @North Park	\$ -	\$ 200,000	\$ -
PAR: Community Park Playground (Phase I)	\$ 1,000,000	\$ -	\$ -
Public Works	\$ 7,194,242	\$ 1,475,000	\$ -
Potable Water Service Extension at Intake	\$ 30,000	\$ -	\$ -
Field Operations Site & Building Improvements	\$ 3,900,000	\$ -	\$ -
Wet Ponds, Bubbler/ Aerators (9, need electrical connection)	\$ 115,000	\$ -	\$ -
AMI Install and Meter Replacement	\$ 1,475,000	\$ 1,475,000	\$ -
Liberty Walk lift station: install Automatic Transfer Switch and permanent generator	\$ 150,000	\$ -	\$ -
Water Intake Electrical Controls Rehabilitation	\$ 213,623	\$ -	\$ -
ARPA: Ground Wells Emergency Power Generator	\$ 223,118	\$ -	\$ -
PW: Water treatment, electrical controls rehab	\$ 450,000	\$ -	\$ -
PW: Upsize 1600 feet of sewer line from WTF, Townhomes, SBFD #3	\$ 637,500	\$ -	\$ -



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Table 14: 3-year Repair & Replacement Projects

	FY26 Expenditures	FY27 Expenditures	FY28 Expenditures
Repairs & Maintenance Projects	\$ -	\$ 50,000	\$ -
Parks & Recreation	\$ -	\$ 50,000	\$ -
PARD: Parking Lot resurface/Restripe (Pepper Rock)	\$ -	\$ 50,000	\$ -

Table 15: 3-year Engineering & Professional Services

	FY26 Expenditures	FY27 Expenditures	FY28 Expenditures
Engineering & Professional Services	\$ 699,000	\$ 100,000	\$ 100,000
Parks & Recreation	\$ 300,000	\$ 100,000	\$ 100,000
PARD Assessment and Master Plan	\$ 200,000	\$ -	\$ -
ADA Transition Plan Study	\$ 100,000	\$ 100,000	\$ 100,000
Public Works	\$ 399,000	\$ -	\$ -
Risk and Resilience Plan Update	\$ 75,000	\$ -	\$ -
Wet and Dry Pond Assessments and Feasibility to Install Wells for Wet Ponds	\$ 190,000	\$ -	\$ -
Stormwater Fee Study	\$ 19,000	\$ -	\$ -
PW: storm water wet ponds depth survey	\$ 30,000	\$ -	\$ -
PW: storm water dry ponds rehabilitation	\$ 85,000	\$ -	\$ -

Table 16: 3-year Reserve Replenishments

	FY26 Expenditures	FY27 Expenditures	FY28 Expenditures
Reserve - Assigned	\$ 326,600	\$ 336,398	\$ 346,490
Parks & Recreation	\$ 20,600	\$ 21,218	\$ 21,855
Reserve: Community Center Garden	\$ 20,600	\$ 21,218	\$ 21,855
Public Works	\$ 306,000	\$ 315,180	\$ 324,635
Reserve: Regional WW Improvement Fund (CORR)	\$ 103,000	\$ 106,090	\$ 109,273
Reserve: Membrane Replacement Fund	\$ 103,000	\$ 106,090	\$ 109,273
Reserve: Regional Raw Water Line Reserve (BRA)	\$ 100,000	\$ 103,000	\$ 106,090
Reserve - Unassigned	\$ 576,800	\$ 594,104	\$ 611,927
Parks & Recreation	\$ 103,000	\$ 106,090	\$ 109,273
Reserve: Trail Washout Repairs	\$ 51,500	\$ 53,045	\$ 54,636
Reserve: Master Plan - Unassigned	\$ 51,500	\$ 53,045	\$ 54,636
Public Works	\$ 360,500	\$ 371,315	\$ 382,454
Reserve: HVAC replacement	\$ 51,500	\$ 53,045	\$ 54,636
Reserve: Future Water Line Replacement	\$ 103,000	\$ 106,090	\$ 109,273
Reserve: Utility Equipment Replacement	\$ 51,500	\$ 53,045	\$ 54,636
Reserve: Required ROW Waterline Relocates	\$ 103,000	\$ 106,090	\$ 109,273
Reserve: Drainage Improvements	\$ 51,500	\$ 53,045	\$ 54,636
Shared Services	\$ 113,300	\$ 116,699	\$ 120,200
Reserve: Vehicle Replacement	\$ 51,500	\$ 53,045	\$ 54,636
Reserve: Server Replacement	\$ 10,300	\$ 10,609	\$ 10,927
Reserve: Emergency Response and Hazard Mitigation	\$ 51,500	\$ 53,045	\$ 54,636
Grand Total	\$ 903,400	\$ 930,502	\$ 958,417

General Fund

The General Fund represents the departments and cost centers associated with the District's day-to-day operations. 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 department and cost center, including function, departmental strategic goals, expenditures, and planned projects.



Photo 36: Cat Hollow Park



Photo 37: Water filtration system



Photo 38: Basketball court



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Table 17: General Fund Operations Summary

**Brushy Creek MUD
FY2025
General Fund Budget - Operations Summary By Department**

	Public Works	Parks & Recreation	Shared Services	Total
Revenues				
Operating Revenue	7,846,370	2,789,259	11,192,739	21,828,368
Reimbursable Grants	4,000,000	300,000	0	4,300,000
<i>Subtotal</i>	11,846,370	3,089,259	11,192,739	26,128,368
Expenditures				
Funded by Operating Revenues				
Service Operations	(4,843,924)	(7,522,321)	(7,160,210)	(19,526,454)
Capital Outlay - Capital Improvements	(1,144,000)	(356,913)	0	(1,500,913)
General Fund Reserve Replenishments	(560,000)	(131,000)	(110,000)	(801,000)
<i>Subtotal</i>	(6,547,924)	(8,010,234)	(7,270,210)	(21,828,367)
Funded by Reimbursable Grants				
Service Operations	0	0	0	0
Capital Outlay - Capital Improvements	(4,000,000)	(300,000)	0	(4,300,000)
<i>Subtotal</i>	(4,000,000)	(300,000)	0	(4,300,000)
Expenditures Funded from General Fund Reserves				
Service Operations	(334,156)	(338,000)	0	(672,156)
Capital Outlay - Capital Improvements	(4,287,147)	(3,300,639)	(590,000)	(8,177,787)
<i>Subtotal</i>	(4,621,303)	(3,638,639)	(590,000)	(8,849,943)
Excess of Revenues Over (Under) Expenditures	(3,322,857)	(8,859,614)	3,332,529	(8,849,942)
Total Budget				
Operating Revenues, Grants, and Reserves	16,467,673	6,727,898	11,782,739	34,978,310
Expenditures and Reserve Replenishments	(15,169,227)	(11,948,873)	(7,860,210)	(34,978,310)
Surplus/Deficit for Fiscal Year	1,298,446	(5,220,975)	3,922,529	0
Reserves				
Approved Reserve Funding	(3,621,303)	(2,978,639)	(13,897)	(6,613,840)
Proposed Reserve Funding	(1,000,000)	(660,000)	(576,103)	(2,236,103)
Reserve Replenishments	560,000	131,000	110,000	801,000
Net Reserve Spending	(4,061,303)	(3,507,639)	(480,000)	(8,048,943)
Percent of GF budget funded from FY Revenues				62.4%
Percent of GF budget funded from External funding				12.3%
Percent of GF budget funded from Budget Reserves				25.3%
				<hr/> 100.0%



General Fund Debt Obligations

Williamson County Regional Raw Water Line to transport water from Stillhouse Hollow Lake to Lake Georgetown

On February 26, 1997, the District entered into a System Water Supply Agreement with the Brazos River Authority (BRA) to reserve 4,000 acre-feet of water per calendar year available for withdrawal from Stillhouse Hollow Lake by the Brushy Creek MUD. The initial system rate was \$20.21 per acre-foot of water, and the FY 2025 system rate is \$109 per acre-foot. The term of the agreement ends on August 21, 2036, and shall be extended thereafter at the written request of the District so long as BRA continues to have the right and ability to supply the water.

On October 1, 1998, the District entered into a Participation Agreement with Respect to Williamson County Regional Raw Water Line (WCRRWL) with BRA to transport withdrawn water from Stillhouse Hollow Lake to Lake Georgetown. The City of Round Rock and City of Georgetown continue to also participate in this agreement as tenant-in-common owners. The agreement includes obligations for debt service, maintenance and operations expenses, required repairs and replacements, and a phase 3 expansion. The term of the agreement continues in force through October 1, 2048, with tenant-in-common ownership persisting beyond the agreement. The construction of the WCRRWL was funded with bonds, which have been subsequently refunded in response to then favorable market conditions.

Table 18 BRA WCRRWL Bonds (See Appendix A)

Brazos River Authority (BRA) Williamson County Regional Raw Water Line (WCRRWL) Brushy Creek Municipal Utility District (6.544%)			
Name of Issue	Amount Outstanding	FY25 Amount Due	Maturity
Open Market Debt (Series 2019)	\$ 758,974.76	\$ 96,278.60	2032
Open Market Debt (Series 2020)	\$ 716,520.67	\$ 101,899.37	2030

Brushy Creek Regional Wastewater System

On October 30, 2009, the District entered a Wastewater Service Agreement between the City of Round Rock and Brushy Creek Municipal Utility District. After the agreement, the City of Round Rock, the City of Austin, and the City of Cedar Park purchased the treatment facility from the Lower Colorado River Authority (LCRA), where just prior, the Brazos River Authority (BRA) operated the system. The District does NOT own a portion of the system; rather, the City of Round Rock provides wholesale wastewater treatment and disposal services to Brushy Creek as a customer. The City of Leander recently became an additional part owner of the system and is significantly funding expansion costs.

The District is obligated to fund Capital Charges, Operation and Maintenance expenses, a flow charge, and required improvements. Capital charges are the portion of the City of Round Rock’s debt necessary to serve the District: original debt to purchase the system and additional debt to improve or rehabilitate the system.



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Table 19 City of Round Rock Debt (See Appendix B)

City Of Round Rock, Texas Brushy Creek Regional Waste Water Line (BCRWWL) Brushy Creek MUD Portion			
Name of Issue	Amount Outstanding	FY25 Amount Due	Maturity
Series 2016	\$ 3,707,387.50	\$ 336,125.00	2035
Series 2017	\$ 2,253,650.00	\$ 60,775.00	2039
Series 2022	\$ 816,986.25	\$ 115,557.50	2032

Revenue Bond for Community Center Expansion

On February 12, 2015, the District approved an application to TCEQ for authorization to issue revenue notes in a principal amount not to exceed \$8,000,000, in compliance with Texas Water Code section 49.153. TCEQ approved the issuance on May 6, 2015. On December 10, 2015, the District, by Master Resolution, established the Brushy Creek Municipal District Utility System Revenue Financing Program. The Texas Attorney General also considered the issuance, rendering approval on January 12, 2016. In late January 2016, the District issued a \$6,940,000 revenue note to construct 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, \$3,125,000 will be outstanding at the beginning of fiscal year 2025.

Table 20: Community Center Revenue Bond Debt

Bond Debt Service					
Brushy Creek Municipal Utility District					
CC TermNote-2016 Series					
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/1/2022	-		53,454.75	53,454.75	
6/1/2023	465,000.00	2.636%	53,454.75	518,454.75	
9/30/2023					571,909.50
12/1/2023	-		47,340.00	47,340.00	
6/1/2024	475,000.00	2.636%	47,340.00	522,340.00	
9/30/2024					569,680.00
12/1/2024	-		41,093.75	41,093.75	
6/1/2025	490,000.00	2.636%	41,093.75	531,093.75	
9/30/2025					572,187.50
12/1/2025	-		34,650.25	34,650.25	
6/1/2026	500,000.00	2.636%	34,650.25	534,650.25	
9/30/2026					569,300.50



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12/1/2026	-		28,075.25	28,075.25	
6/1/2027	515,000.00	2.636%	28,075.25	543,075.25	
9/30/2027					571,150.50
12/1/2027	-		21,303.00	21,303.00	
6/1/2028	525,000.00	2.636%	21,303.00	546,303.00	
9/30/2028					567,606.00
12/1/2028	-		14,399.25	14,399.25	
6/1/2029	540,000.00	2.636%	14,399.25	554,399.25	
9/30/2029					568,798.50
12/1/2029			7,298.25	7,298.25	
6/1/2030	555,000.00	2.636%	7,298.25	562,298.25	
9/30/2030					569,596.50
	4,065,000.00		495,229.00	4,560,229.00	4,560,229.00



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

General Fund Performance Metrics

FY2024 Administration Quarterly Metrics

Human Resources										
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Year		FY2024 Actual YTD	Quarter				%Change from Prior Year's
						1	2	3	4	
53	58	62	66	Permanent FT Employment	68	68	68	68		
95%	95%	91%	92%	Approved Positions	94%	93%	96%	94%		
3	7	22	22	Percentage Filled at Qtr. End	11	4	3	4	-15% Qtr.	
6%	12%	35%	33%	FT Vacancy	16%	6%	4%	6%		
18	17	15	23	FT Vacancy Rate	11	4	2	5	-27% YTD	
36%	32%	28%	38%	FT Turnover	17%	6%	3%	8%		
20	45	43	18	FT Turnover Rate	8	5	0	3	-38% YTD	
28	33	43	22	Part-time Employee Hires	15	4	4	4	-25% YTD	
53	74	72	67	Part-time Employee Terminations	84	1	14	69	38% YTD	
39	68	80	71	Seasonal Employee Hires	18	5	7	6	-5% YTD	
	16	8	10	Seasonal Employee Terminations	3	1	1	1	-57%	
	3	1	0	Internal Promotions	0	0	0	0	∞	
3	1	2	4	Internal Demotions	5	1	1	3	67%	
2155	2771	2200	606	Workers Comp Claims	1357	517	358	481	-6% YTD	
90%	101%	94%	100%	Overtime Hours Worked	96%	97%	83%	108%	12% YTD	
		26%	26%	Payroll Worked % of Budget	22%	25%	22%	21%		
		44%	40%	% FT Employees Live in District	46%	46%	47%	44%		
		47%	47%	% PT Employees Live in District	50%	49%	53%	48%		
	17%	24%	33%	% Seasonal Employees Live in District	36%	32%	34%	36%	34% YTD	
				457 Participation FT Employee (%)						



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Administration Quarterly Metrics

Open Records											
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's	
						1	2	3	4		
17	10	20	31	Number of Open Records Requests	33	11	6	16		120%	YTD
507	176	448	1619	Page Count	635	284	39	312		88%	YTD
360	176	465	809	Number of Allowable Minutes	682	320	100	262		131%	YTD
0	0	0	0	Number of Non- Allowable Minutes	0	0	0	0		∞	YTD

Administration Quarterly Metrics

Security											
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's	
						1	2	3	4		
29	6	3	27	After-Hours Vehicle Tag	63	19	17	27		950%	YTD
0	3	9	46	Alarm Response	31	4	5	22		-11%	YTD
35	96	56	119	Customer Contact Reported	53	17	16	20		-43%	YTD
130	44	37	91	Customer Service Request Initiated	49	18	13	18		-18%	YTD
52	53	45	91	District Rule Enforced	68	17	23	28		6%	YTD
1	3	7	22	Wilco/Emergency Services Summoned	21	4	2	15		40%	YTD
32	16	4	20	ONCOR Work Order Placed	9	2	5	2		-31%	YTD
98	47	7	112	Park Curfew Enforced	77	17	20	40		-14%	YTD
27	50	113	143	Security Incident Report Completed	172	46	59	67		87%	YTD
63	30	286	127	Special Events Serviced	78	27	23	28		-22%	YTD
68	13	32	44	Unlocked Door/Gate/Vehicle	40	6	18	16		21%	YTD



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Administration Quarterly Metrics

Customer Service										
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's
						1	2	3	4	
684	929	1639	1432	Move-in / Move-outs	1242	306	452	484		131% YTD
	147	151	174	Vacant Locations	165	51	63	51		67% YTD
	6674	6698	7649	Electronic bills / MO	5,980	810	2,552	2,618		-11% YTD
5,383	5,638	5,687	4,831	10% Late Fee	3,723	1,320	1,313	1,090		39% YTD
128	237	546	0	Disconnects	391	141	132	118		21% YTD
\$ 602	\$ 888	\$ 2,936	\$ -	Utility Bad Debts (Net)	\$ 8,883	\$ 226	\$ -	\$ 8,658		∞ YTD
200	250	150	250	HHW Vouchers - Purchased	200	50	50	100		33% YTD
248	292	204	212	HHW Vouchers - Distributed	251	111	63	77		106% YTD
				HHW Vouchers - Unredeemed	-	24	77	124		∞ YTD
1,163	1430	1528	1376	Solid Waste - Recycling Tons	1,020	352	327	340		3% YTD
254	335	496	409	Solid Waste - Complaints - Missed Trash	201	77	89	35		-18% YTD
31	187	98	13	Solid Waste - Complaints - Other	25	7	9	9		400% YTD
				Utility Payments - By Type						
10826	9104	8113	6950	Cash / Checks	4720	1616	1580	1524		16% YTD
9773	5789	5483	5158	Credit Cards	4153	1366	1365	1422		39% YTD
19260	26285	26054	26495	Automatic Payments	20765	6777	6949	7039		35% YTD
11704	12616	12430	12039	ACH	8845	2958	2948	2939		25% YTD



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Administration Quarterly Metrics

Information Technology

FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's	
						1	2	3	4		
1123	974	1158	1,165	Number of Support Tickets Opened	919	418	205	296		3%	YTD
1040	973	1159	1,141	Number of Support Tickets Closed	918	418	206	294		4%	YTD
764	969	1159	1,155	Number of Support Tickets Closed - Internal Staff	921	419	206	296		5%	YTD
	814	1165	990	Number of End-user Support Tickets Opened	768	267	205	296		5%	YTD
	814	1165	988	Number of End-user Support Tickets Closed	766	266	206	294		5%	YTD
	71	40	11	Average time to resolution for End-user Support Tickets (hr.)	20	15	22	24		85%	YTD
	18	411	20	Number of Infrastructure Tickets Outstanding past Due Date	32	9	7	16		129%	YTD
	130	100	95	Percentage of endpoints and servers requiring security or reliability updates or upgrades for the fiscal year	80	20	40	20		7%	YTD
	100	0	100	Percent of staff trained on BCMUD security policies and IT security awareness	100	100	100	100		0%	YTD



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Administration Quarterly Metrics

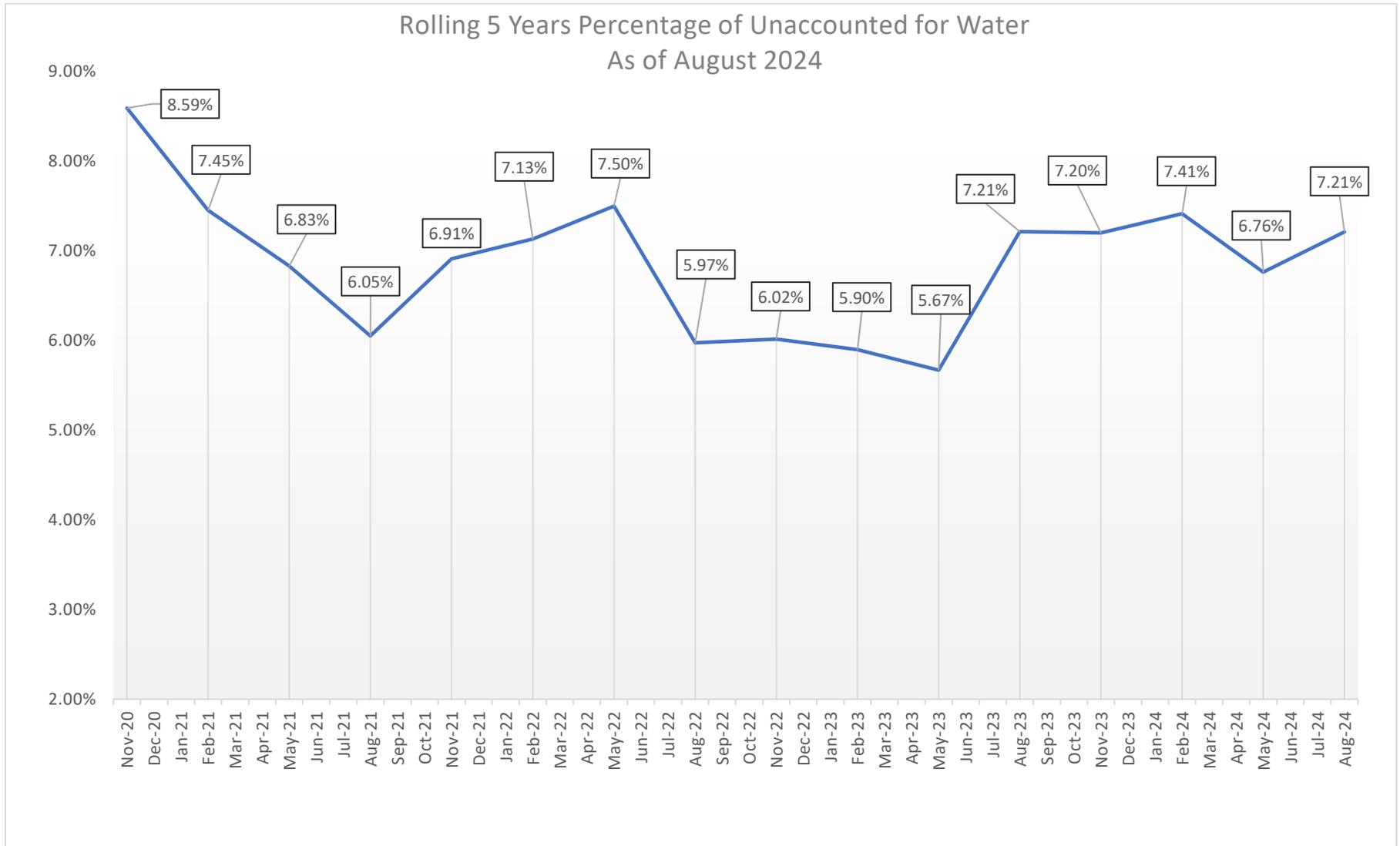
Social Media										
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's
						1	2	3	4	
248	0	47	35	Facebook Posts	180	47	61	72		YTD
0	0	39,395	39,395	Audience Reached	106,708	33,539	38,517	34,652		
0	0	2,453	2,453	Impressions	112,167	34,275	40,911	36,981		
0	0	0	0	Twitter Posts	0	0	0	0	∞	YTD
0	0	0	0	Instagram Posts	0	0	0	0	∞	YTD
0	1	1	1	LinkedIn Posts	13	2	8	3	∞	YTD
0	0	21	21	New followers	37	5	11	21		
0	0	44	44	Impressions	1,245	72	490	683		
0	0	145	145	Page visitors	353	31	191	131		
0	0	0	0	NextDoor Post	129	10	50	69		
0	0	0	0	New Followers	437	49	190	198		
0	0	0	0	Impressions	73,114	2,019	25,919	45,176	∞	YTD



Fiscal Year 2024 – 2025 Comprehensive Operating Budget



Fiscal Year 2024 – 2025 Comprehensive Operating Budget



FY 2024 Performance Metrics



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Community Center Rentals										
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's
						1	2	3	4	
\$55,599	\$72,716	\$94,437	\$75,716	Rental Income	77,006	\$24,779	\$22,395	\$29,832		2%
77	75	121	106	Maple Room		34	40	33		1%
	74	121	115	Elm Room		37	37	30		-10%
138	80	155	134	Oak Room		39	48	37		-7%
	20	41	29	Kitchen		4	10	6		-31%
	7	12	10	Craft Room		2	4	2		-20%
	62	39	25	Garden Pavilion/Arbor		9	3	13		0%

FY 2024 Performance Metrics

Community Center Memberships										
FY2020 Year	FY2021 Year	FY2022 Year	FY2023 Actual YTD		FY2024 Actual YTD	Quarter				%Change from Prior Year's
						1	2	3	4	
			\$50,540	3-month Membership	\$49,620	\$13,140	\$16,680	\$19,800		-2%
			\$17,000	\$25 Activation Fee	\$17,525	\$4,150	\$6,160	\$7,215		3%
			\$381,537	Annual Memberships	\$507,348	\$130,926	\$191,271	\$185,151		33%
			\$9,389	Total Number of Active Members	\$12,038	\$4,425	\$5,372	\$2,241		28%
			\$56,295	Guest	\$65,863	\$21,143	\$22,390	\$22,330		17%
			\$2,771	Passes	\$3,362	\$976	\$1,103	\$1,103		21%



Public Works Department (PWD)

The Public Works Department consists of four cost centers:

- Water Treatment, 525.
- Water Transmission, 500.
- Wastewater, 550.
- Stormwater, 540.

As of 2023, the District provided service to approximately 6,750⁶ 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 the 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 District’s Water Treatment Facility – an 8 million-gallons-per-day (MGD) membrane filtration 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 linear feet of sewer force 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 Cities of Round Rock, Cedar Park, and Leander. The District is a customer of the City of Round Rock.

As part of its responsibilities required by state and federal regulatory compliance standards, the District manages a separate Stormwater Drainage System (MS4) consisting of 25 retention and detention ponds: 10 retention (wet) ponds and 15 detention (dry) ponds.

The District works with the Utilities and Infrastructure Advisory Committees to receive feedback and recommendations on the management, enhancement, and expansion of the District’s water supply, water treatment, water distribution, wastewater collection, and drainage systems.

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

- 1) Aqua Texas – retail potable water for customers in 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 An increase from 5,700 connections as reported in FY24’s budget book. The increase is attributed to new connection counting methods applied to apartment connections. 6,750 represents the connection count included in the District’s Water Conservation Plan.



6) Mesa Rosa Mexican Restaurant – retail wastewater

Reference Public Works Policies and Agreements

Management and Operations are governed by District policies including

- 1986-0709 Williamson County Regional Raw Water Line (WCRRWL): Williamson County Regional Raw Water Line Agreement Between Brazos River Authority and City of Georgetown, City of Round Rock and Jonah Water Supply Corporation.
- 1996-02-26 Brazos River Authority (BRA): System Water Supply Agreement between Brazos River Authority and Brushy Creek Municipal Utility District.
- 1990-204 Brushy Creek Municipal Utility District Rules and Regulations, February 4 and 11, 1999 as amended.
- 2004-07-09 AT&T/Cingular Wireless Option and Ground Lease agreement (Easement) at BCWF.
- 2004-06-09 US Army Corps of Engineers Easement (25-year, terms 2029).
- 2009-07-10 Verizon Wireless Water Tower Lease Agreement.
- 2014-07-24 Resolution Approving Amended Policy Governing Plumbing Review and Inspections.
- 2016-0623-01 Order Adopting Backflow Prevention and Cross Connection Control Program Rules.
- 2016-12-16 Wholesale Water Services Agreement Between Brushy Creek Municipal Utility District and Aqua Texas, Inc.
- 2017-0608-01 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.
- 2019-03-08 Declaration of Covenants, Restrictions, and Development of GO and O’Connor lots.
- 2019-0425-02 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.
- 2020-02-13 First Amendment to AT&T Option and Ground Lease.
- 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).
- 2022-0519-03 Contract Proposal for Transfer of Wastewater Service Area King of Kings.
- 2022-0519-01 Brushy Creek Regional Wastewater System (BCRWWS): 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.
- 2022-0623-07 Mesa Rosa Wastewater agreement.
- 2022-1110-01 Approving Easement and Infrastructure Crossing Standards.
- 2023-0323-06 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.
- 2023-0718-01 Capital Improvement Plan – Water.
- 2023-0824-03 approving water facilities easement dedicated by RRISD.
- 2024-0411-02 Approving Drought Contingency and Emergency Water Management Plan.
- 2024-0425-01 Texas Water Development Board (TWDB) Water Conservation Plan.

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- 2024-0425-06 Adopting Revised Utilities Infrastructure Advisory Committee (UIAC) Bylaws.
- 2024-0627-08 Adopting Amended Utility Billing Policies.
- 2024-0620-07 Fern Bluff and BCMUD Wastewater Line Operation and Maintenance Agreement.



Photo 39: BCMUD crew members

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 that produces water.



Photo 40: BCMUD Crew

New positions for FY 2025: Allocation of New Public Works Administrative Specialist.

New Expansions: Williamson County Regional Raw Water Line Phase 3 pumps and 5-year engineering evaluation recommendations, Intake facility and Ground Well emergency power generation, Water Treatment Facility and Ground Well winterization, and CORR emergency interconnect.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: The Capital Recovery Fund's (CRF) impact fees contribute to costs associated with the Williamson County Regional Raw Water Line (WCRRWL) participation agreement with BRA.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- Reimbursable Projects category: \$1.8M of ARPA funding.

Expenses:

- Salaries category increases of ~\$69k, or 20%, Allocation from new position and wage pressures, 3% COLA and 3% Merit, Job market pressures.
- Benefits category increases of ~\$15k, or 13%, resulting from health care benefit costs increase and proportionally related salary category changes.
- Equipment & Supplies category decreases of ~\$20k, or 8%, reflective of market prices for chemicals.
- Maintenance, Repair & Facility category decreases of ~\$40k, or 35%, HVAC assessment included in FY24.



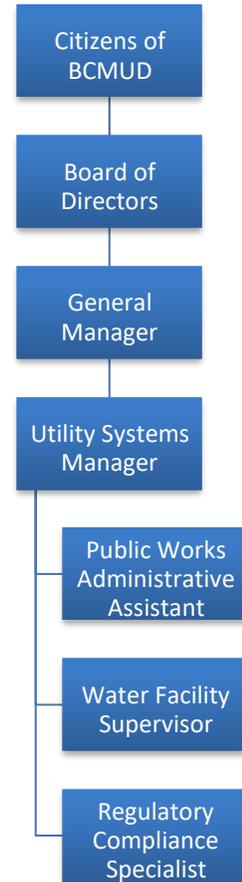
Water Facility Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by maintaining TCEQ’s Superior water rating and water system in the most cost-effective manner.

Objectives:

- Ensure compliance and conformance with regulations to sustain quality and service standards of excellence for the District’s Water Treatment Facility, Intake Pump Station, Groundwater Site, and Water Storage Facilities.
- Continue to maintain or exceed the TCEQ Superior Water rating standards by evaluating operational procedures, promoting professional development, and ensuring TCEQ treatment techniques, storage volume and pumping standards are in compliance.
- Implement and continually update the Public Works Asset Management and Contingency Plan, 2022-2032; and, Risk and Resilience Assessment (risk mitigation), Emergency Response Plan, 2022-2027, and TCEQ Emergency Preparedness Plan:
 - Access short- and long-term technology needs and develop implementation strategies, roadmaps, and plans, including upgrades to the GIS,
 - maintaining asset inventory as part of District-wide inventory reports, o develop financial stability guidelines,
 - develop and participate in safety and security audits as part of District-wide safety and security plans, and
 - develop environmental guidelines.
- Continually update documentation, training, and accessibility of Standard Operating Procedures in compliance with regulations (TCEQ, EPA, Texas Water Code, etc.).
- Assess current training and education programming, creating a “Brushy Creek Academy” where formal training is focused on providing career growth and exceptional educational opportunities related to BCWF utilities.
- Create educational programs for residents about the water operations.
- Develop plans to increase the District’s participation in national and state organizations.



Cost Center Essential Functions

Utility Systems Manager: Directs planning, construction, operations, repair, and replacement of water, wastewater, sewer and drainage facilities and systems in compliance with all applicable regulatory agencies and legislative mandates, and in alignment with the standards of excellence for The Brushy Creek Life.

Public Works Administrative Assistant: Serves as the Department’s contact person, including greeting the public, answering telephone calls, and taking messages or directing calls to appropriate person; receives reports/requests from Customer Services concerning the need for water and wastewater repairs, connects and disconnects.



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Water Facility Supervisor: Under the general supervision of the Utility Systems Manager, the Water Facility Supervisor serves as a first-line, working supervisor leading the Water Facility team. The Supervisor plans, schedules, and oversees maintenance, as well as operational activities designed to provide quality water and service for the District while maintaining local, state, and federal standards.

Regulatory Compliance Specialist: Under the general supervision of the Utility Systems Manager, the Regulatory Compliance Specialist assists in implementing the District’s Storm Water Management Program and maintains the inventory and ensures the proper maintenance of the District’s utility assets, vehicles and equipment.



Photo 41: BCMUD Water Treatment Facility



PWD: Water Transmission Cost Center, 500

The Water Transmission cost center (previously called Water Distribution) reflects program revenue related to water sales and the expenses associated with the transmission of raw water from the intake facility to the treatment facility, the transmission of treated water from the treatment facility to the elevated storage towers, and the distribution of water to the customer water meters. The FY 2025 budget reflects revenue based on current rates in place when the budget was adopted and average consumptions at the start of the fiscal year.

New positions for FY 2025: Allocation of New Public Works Administrative Specialist.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: General Engineering contract costs shifted to the Project Management and GIS Cost Center.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Contractual category decreases of ~\$88k, or 66%, shifting General Engineering contract cost to Project Management and GIS Cost Center, offset by increased inspections.
- Equipment & Supplies category increases of ~\$74k, or 60%, resulting from continued outfitting of trucks and trailers with needed tools and leak detection equipment.



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 of participating in the regional wastewater treatment plant. The FY 2025 budget reflects revenue based on current rates in place when the budget was adopted and average consumptions at the start of the fiscal year.

New positions for FY 2025: Allocation of New Public Works Administrative Specialist.

New Expansions: Liberty Walk lift station ATS and permanent generator.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: The Capital Recovery Fund's (CRF) impact fees contribute to costs associated with the Brushy Creek Regional Wastewater Line (BCRWWL) interlocal agreement with the City of Round Rock.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- Reimbursable Projects category: \$2.2M of ARPA funding.

Expenses:

- Contractual category increase of \$114k, or 10%, attributed to a larger section of sewer filming required in the new fiscal year than the prior fiscal year and increases associated with the Brushy Creek Regional Wastewater System charges reflective of increased operating costs and flow corrections.
- Maintenance, Repair & Facility category increase of \$47k, or 142%, attributed to Fern Bluff interlocal agreement for wastewater line.



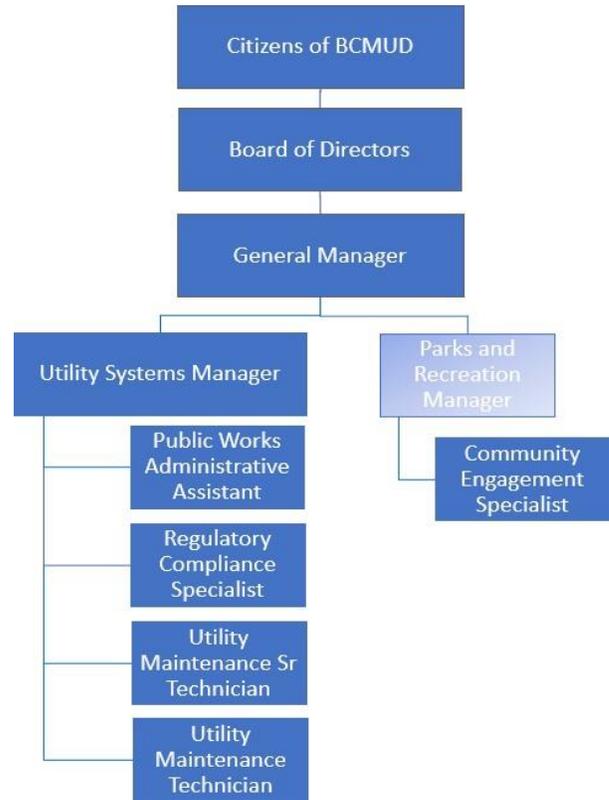
Wastewater Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by maintaining the District’s wastewater system in the most cost- effective manner while maintaining regulatory compliance.

Objectives:

- Ensure compliance and conformance with regulations to sustain quality and service standards of excellence for the collection system and lift stations.
- Continue to maintain or exceed TCEQ rules and regulations set forth in the Chapter 217 Design Criteria.
- Continue to maintain or exceed the TCEQ standards by evaluating operational procedures and promoting professional development.
- Implement and continually update the Public Works Asset Management and Contingency Plan, 2022-2032; and, Risk and Resilience Assessment (risk mitigation), Emergency Response Plan, 2022-2027, and TCEQ Emergency Preparedness Plan:
 - o Access short- and long-term technology needs and develop implementation strategies, roadmaps, and plans, including upgrades to the GIS,
 - o maintaining asset inventory as part of District-wide inventory reports, o develop financial stability guidelines,
 - o develop and participate in safety and security audits as part of District-wide safety and security plans, and
 - o develop environmental guidelines.
- Continually update documentation, training, and accessibility of Standard Operating Procedures in compliance with regulations (TCEQ, EPA, Texas Water Code, etc.).
- Assess current training and education programming, creating a “Brushy Creek Academy” where formal training is focused on providing career growth and exceptional educational opportunities related to the District’s collection system.
- Create educational programs for residents about the wastewater operations.
- Develop plans to increase the District’s participation in national and state organizations.



Cost Center Essential Functions

Utility Systems Manager: Directs planning, construction, operations, repair, and replacement of water, wastewater, sewer and drainage facilities and systems in compliance with all applicable regulatory agencies and legislative mandates, and in alignment with the standards of excellence for *The Brushy*



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Creek Life. Implements the District's water loss/conservation program and Fleet Management program. Attends board and advisory committee meetings as requested.

Public Works Administrative Assistant: The Administrative Assistant serves as the Department's contact person, including greeting the public, answering telephone calls, and taking messages or directing calls to appropriate person; receives reports/requests from Customer Services concerning the need for water and wastewater repairs, connects and disconnects. Prepares and tracks work orders, and assists Public Works Manager dispatch crews to make repairs, enter data into the computer and produces reports. This position performs general clerical functions, including typing, making copies, sending faxes, and filing documents.

Regulatory Compliance Specialist: Under the general supervision of the Utility Systems Manager, the Regulatory Compliance Specialist assists in implementing the District's Storm Water Management Program and maintains the inventory and ensures the proper maintenance of the District's utility assets, vehicles and equipment. This position maintains compliance with the Texas Commission on Environmental Quality (TCEQ) requirements for the Texas Pollution Discharge Elimination System (TPDES); maintains records of all utility assets, vehicles and equipment and ensures their proper maintenance.

Utility Maintenance Senior Technician: Maintains and operates a variety of equipment used in the construction, operation, repair, maintenance, and replacement of water, sewer, street, and storm drainage facilities and systems Sustains the District's brand strategy and promotes The Brushy Creek Life.

Utility Maintenance Technician: Maintains and operates a variety of equipment used in the construction, operation, repair, maintenance, and replacement of water, sewer, street, and storm drainage facilities and systems. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Community Engagement Specialist: Plans, develops and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the general public, District employees, and the media regarding District business, projects, programs and events. Sustains the District's brand strategy and promotes the Brushy Creek Life.

Stormwater Cost Center, 540

The Stormwater cost center tracks expenditures related to the mandated stormwater permits, inspections of stormwater inlets, and the District’s drainage system. The costs are recovered through a program revenue fee of \$2.00 per LUE charged to each District water customer. In January 2025, the program revenue fee will convert from LUE to ERU and remain set at \$2.00 per ERU (reference Rates and Fees section).

New positions for FY 2025:
Allocation of New Public Works
Administrative Specialist.

New Expansions: None.

Services not sustained: All.

Deferred costs: None.

Shifts to other Cost Centers:
None.

Expenses covered by other Cost
Centers: None.



Photo 43: BCMUD stormwater infrastructure

Significant operating variances
from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Salaries category increases of ~\$13k, or 16%, Allocation from a new position partially allocated to this cost center, 3% COLA and 3% Merit, Job market pressures.
- Maintenance, Repair, & Facility category decrease of ~\$140k, or 92%, no major pond repairs anticipated for FY 2025.



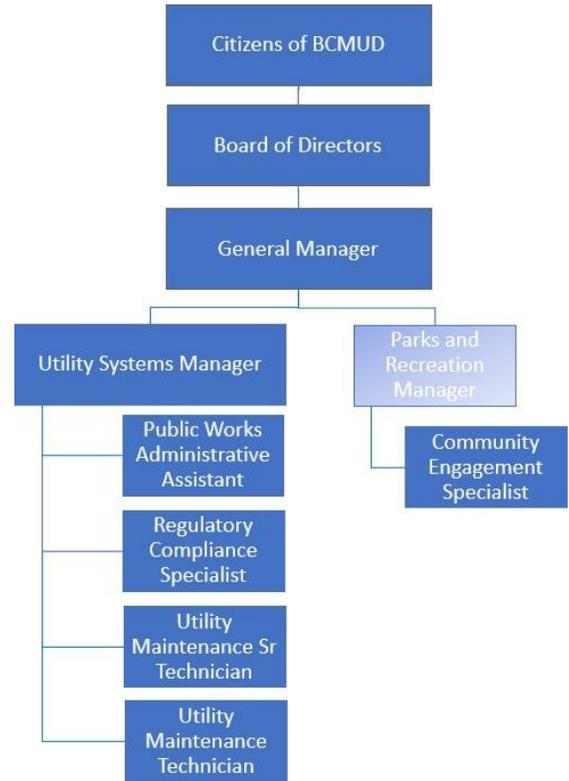
Regulatory Compliance Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by maintaining the District’s stormwater system by using the best management practices found in the District’s MS4 in a manner that promotes environmental friendliness and protects the District’s water tributaries.

Objectives:

- Ensure compliance and conformance with the District’s stormwater management plan.
- Protect the District’s waterways.
- Promote and coordinate volunteer efforts to keep creek banks clean and other environmental projects.
- Implement and continually update the Public Works Asset Management and Contingency Plan, 2022-2032; and, Risk and Resilience Assessment (risk mitigation), Emergency Response Plan, 2022-2027, and TCEQ Emergency Preparedness Plan:
 - Access short- and long-term technology needs and develop implementation strategies, roadmaps, and plans, including upgrades to the GIS,
 - maintaining asset inventory as part of District-wide inventory reports, o develop financial stability guidelines,
 - develop and participate in safety and security audits as part of District-wide safety and security plans, and
 - develop environmental guidelines.
- Continually update documentation, training, and accessibility of Standard Operating Procedures in compliance with regulations (TCEQ, EPA, Texas Water Code, etc.).
- Assess current training and education programming, creating a “Brushy Creek Academy” where formal training is focused on providing career growth and exceptional educational opportunities related to the District’s stormwater system.



Cost Center Essential Functions

Utility Systems Manager: Directs planning, construction, operations, repair, and replacement of water, wastewater, sewer and drainage facilities and systems in compliance with all applicable regulatory agencies and legislative mandates, and in alignment with the standards of excellence for *The Brushy Creek Life*. Implements the District’s water loss/conservation program and Fleet Management program. Attends board and advisory committee meetings as requested.

Public Works Administrative Assistant: The Administrative Assistant serves as the

Department's contact person, including greeting the public, answering telephone calls, and taking messages or directing calls to appropriate person; receives reports/requests from Customer Services concerning the need for water and wastewater repairs, connects and disconnects. Prepares and tracks work orders, and assists Public Works Manager dispatch crews to make repairs, enter data into the computer and produces reports. This position



Photo 42: BCMUD water facilities

performs general clerical functions, including typing, making copies, sending faxes, and filing documents.

Regulatory Compliance Specialist: Under the general supervision of the Utility Systems Manager, the Regulatory Compliance Specialist assists in implementing the District's Storm Water Management Program and maintains the inventory and ensures the proper maintenance of the District's utility assets, vehicles and equipment. This position maintains compliance with the Texas Commission on Environmental Quality (TCEQ) requirements for the Texas Pollution Discharge Elimination System (TPDES); maintains records of all utility assets, vehicles and equipment and ensures their proper maintenance.

Community Engagement Specialist: Plans, develops and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the general public, District employees, and the media regarding District business, projects, programs and events. Sustains the District's brand strategy and promotes the Brushy Creek Life.



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Budgeted Positions

Table 21: Public Works Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Public Works Administrative Specialist	Full Time	0	-	1	2,080	1	2,080
Public Works Administrative Assistant	Full Time	1	2,080	1	2,080	-	-
Regulatory Compliance Specialist	Full Time	1	2,080	1	2,080	-	-
Utility Services Technician I	Full Time	4	8,320	3	6,240	(1)	(2,080)
Utility Services Technician II	Full Time	1	2,080	2	4,160	1	2,080
Utility Services Technician IV	Full Time	1	2,080	1	2,080	-	-
Utility Services Supervisor	Full Time	1	2,080	1	2,080	-	-
Utility Systems Manager	Full Time	1	2,080	1	2,080	-	-
Water Facility Operator	Full Time	3	6,240	3	6,240	-	-
Water Facility Senior Operator	Full Time	1	2,080	1	2,080	-	-
Water Facility Supervisor	Full Time	1	2,080	1	2,080	-	-
Subtotal		15	31,200	16	33,280	1	2,080

Table 22: Public Works Allocations

Position	Aquatics	Community Center Garden	Facilities Maintenance	Water Treatment	Water Transmission	Stormwater	Wastewater
Public Works Administrative Assistant	5%	5%	10%	10%	30%	15%	20%
Regulatory Compliance Specialist						100%	
Utility Services Supervisor					50%		50%
Utility Systems Manager				10%	40%	10%	40%
Water Facility Operator				100%			
Water Facility Senior Operator				100%			
Water Facility Supervisor				100%			

Professional Associations

Table 23: PW Professional Associations

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



Team Member Certifications

Table 24: PW Team Member Certifications

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



Parks and Recreation Department (PARD)

The Parks and Recreation Department consists of seven cost centers:

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

The Parks and Recreation Department provides a variety of recreational activities and amenities supporting *The Brushy Creek Life* and generates recreation and rental revenue. Expenses include parks and recreation-related expenses, median maintenance, KARST (cave) management, green belt shaded fuel breaks, and significant facility maintenance (fire alarm system monitoring, HVAC, electrical, infrastructure, 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, the Parks and Recreation Advisory Committee and the Community Center Advisory Committee, to receive feedback and recommendations on the District's parks and recreation activities, festivals, and amenities.

In support of *The Brushy Creek Life*, the District provides parks and recreation services to a resident population of 18,314⁷ and receives participation in District events and activities from additional patrons from nearby regional areas.

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

- 1) Parks: There are 11 parks with playgrounds, greenbelts, an 18-hole disc golf course, three tennis courts, three half-basketball courts, two full-basketball courts, two sand volleyball courts, a t-ball field, two full-size soccer fields, four pavilions, fitness stations, and numerous greenbelts.
- 2) Trails: 11 trails covering 6.2 miles, including six fitness stations.
- 3) Pools: There are four pools in total: two heated (Highland Horizon and Sendero Springs), one with competition swim lanes (Sendero Springs), and two with aquatic features (Highland Horizon and Cat Hollow); one aquatic feature is a standalone splash pad (the Cat Hollow Pool Mushroom water feature).
- 4) Community Center: This 65,000-square-foot community center hosts free coffee bar and seating areas, main lobby public small gathering spaces, three banquet/meeting rooms, a rental kitchen, a study room for adults, a craft kids' activity room, two lobbies, a conference room, two racquetball courts, a weight room, a fitness studio, a rock-climbing wall, a child playroom, two double gyms with four full-size basketball courts (with 24 basketball nets), open gym court space, court accommodations for pickleball and badminton, and a Community Center Garden and pavilion.
- 5) Camps: Numerous camps, including day camps, after-school programming, and summer and winter camps, are available.

⁷ 18,314 is a decrease from the FY24 budget population, stated at 20,000. 18,314 is derived from GIS mapping of District borders overlaid with the 2020 Brushy Creek Census Designated Place and is the updated population reported to TCEQ.



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- 6) Sports 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, BCMETS, etc.
- 8) Events: 5k runs, Parent-Child Events, Parent’s Night Out, Member Socials, Hairy Man Festival, BBQ Cook-Off Festival, Egg Hunt, 4th of July Parade, Holiday in the Park, Fitness Fling, Color Runs, 4th and 5th-grade dances, Daddy Daughter Dances, Mother Son Dances, Doggy Play Day, Teen Night, campouts, pool parties, etc.
- 9) Rentals: Banquet/Meeting Rooms, Kitchens, outdoor Community Garden pavilions and pergolas, park pavilions, and indoor gyms.
- 10) Memberships: Community Center, tennis courts, and pools.
- 11) Parks & Facility Maintenance: Great Oaks medians, public buildings, and grounds, beautification, trees, fire breaks, Community Center, Maintenance Yard, 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 five designated preserve areas.

Reference PARD Policies and Agreements

Management and Operations are governed by District policies including:

- 2000-0210-1 Resolution Instituting a Tree Protection Program.
- 2000-06-23 Interlocal Agreement for the Maintenance of Medians – Great Oaks from 620 to Hairy Man and Sam Bass to Carmel.
- 2001-06-19 Interlocal Agreement for the Construction and Maintenance of Recreational Facilities for Williamson County Regional Trails Project.
- 2001-11-30-0 Brushy Creek Trail and Greenway Project Initiation.
- 2004-0826 Resolution 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.
- 2012-06-21 License Agreement with Great Oaks Homeowners Association Sign.
- 13-0725-01 Approving Athletic Field Use Policy.
- 2014-04-10 License Agreement Cat Hollow HOA Liberty Walk Trailhead.
- 2014-1023-01 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.
- 2015-04-15 Williamson County Conservation Foundation Department of Interior US Fish and Wildlife Permit – Community Center Expansion.
- 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
- 2017-09-28 Policy Meeting Room Rental Guide.
- 2020-1210-02 Approving Policy Concerning Protection of District Assets on District Lands, Easements, and Right-Of-Way Beautification Areas.
- 2021-0624-01 Adopting Amended Rules Governing Alcohol on Property Owned Or Controlled By Brushy Creek Municipal Utility District.
- 2021-0826-03 Approving Brushy Creek Municipal Utility District Youth Scholarship Program



Photo 45: Hairyest Man Contest 2023



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- 2021-0930-02 Prohibiting Access to Community Center and Other District Facilities By Persons Convicted of, Or Under Criminal Investigation For, Violations of Texas Law.
- 2022-0127-01 Approving Revisions to Brushy Creek Community Center Handbook Relating To Termination of Membership and Refund of Membership Fees.
- 2022-0519-10 Approving Revised Recreational Programming Refund Policies.
- 2022-08-29 ECO Services Landscape Agreement (3-year, terms 2025).
- 2022-1208-04 Approving Camp and Recreational Programming Refund Policies.
- 2023-0413-02 Parks and Open Space Master Plan
- 2023-0427-02 Professional Services Agreement for Landscape Architectural Design Services
- 2023-0427-02 Landscape Architectural Design General Agreement.
- 2023-0718-05 Order Adopting Amended Park and Recreation Policies and Rules.
- 2023-0824-09 Adopting Revised Parks and Recreation Advisory Committee (PARC) Bylaws.
- 2023-0928-03 Approving Recreation Pricing Policy.
- 2023-1026-01 Approving Amended and Restated Policy Concerning Acceptance of Gifts and Donations.
- 2023-1214-03 – Youth Volunteer Coaches Agreement.
- 2024-0411-01 Approving Amended Policy Concerning Installation of Signs in Medians and on District Lands.
- 2024-0321-07 Adopting Revised Community Center Advisory Committee (CCAC) Bylaws.
- 2024-0509-01 Resolution Adopting Youth Standards of Care.
- 2024-0620-02 Resolution Cat Hollows Owners Association Butterfly Garden



Photo 46: BCMUD bathroom facility



Photo 47: BCMUD trail

Aquatics Cost Center, 250

The Aquatics Programs cost center includes program revenue and expenses related to any pool programming and fitness activities, such as swim passes, lessons, swim meets, swim team contracts, lane rentals, and open swimming. Additionally, pool operations, maintenance and repairs, replacements, and new capital investments in pools are budgeted in this cost center.

New positions for FY 2025: Allocations from New Administrative Assistant Position.

New Expansions: New Chemical Delivery System for three pools.

Services not sustained: All sustained.

Deferred cost: None.

Shifts to other Cost Centers: Consolidated Aquatics Maintenance cost center.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Utilities category decreases of ~\$10k, or 13%, resulting from scheduled pool openings and hours.



Photo 48: BCMUD Aquatics Staff 2024



Aquatics Programming Cost Center Charter

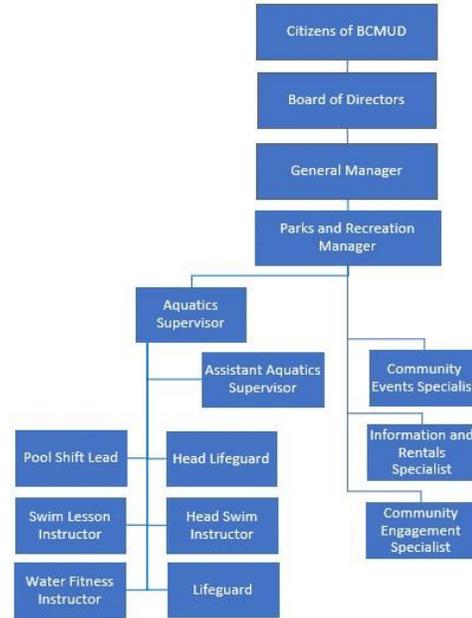
Mission Statement

To promote the Brushy Creek Life by providing an aquatics program which offers a variety of fun and safe opportunities for swimming, fitness, water safety, and special events.

Objectives:

- Expand and strengthen onboarding process which sets clear expectations of each role within aquatics.
- Create and update current Standard Operating Procedures to enhance experience for internal team member and patrons.
- Establish a comprehensive program evaluation process to ensure aquatics programming meets and exceeds the standards of Brushy Creek.
- Explore additional capabilities of Digi aquatics technology to enhance communication amongst team members.
- Connect with professional aquatics and lifeguarding organizations to learn innovative best practices for aquatics management and water/pool safety and integrate into training and team in-services.
- Expand educational opportunities for team members interested in promotion with the District. For example, create a structured mentorship program and succession plan between seasons.
- Blend the expertise of seasoned aquatics team members with the knowledge of the maintenance team to develop a cohesive approach to asset management and maintenance at all pools.

Cost Center Org Chart



Cost Center Essential Functions

Parks and Recreation Manager: The Parks and Recreation Manager has responsibility for overseeing the planning, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities, and programs offered by and through Brushy Creek Community Center, its parks and pools for its citizens and consumers. This individual must possess the sensitivity, awareness and skills associated with working with individuals of all ages and backgrounds. He/she must incorporate community issues, concerns, needs, physical and human resources while implementing, articulating, and enforcing the goals, objectives, policies, and procedures within the District’s business plan.

Aquatics Supervisor: The Aquatics Supervisor is responsible for planning, organizing, scheduling, and staffing aquatic facilities and staff for the District within the guidelines of the Aquatics budget and District fiscal goals. This individual must possess the sensitivity, awareness, and skills associated with working with adults and children of all ages while articulating and enforcing District policies and procedures.

Assistant Aquatics Supervisor: The Assistant Aquatics Supervisor is responsible for all aquatic operations and personnel in the absence of the Aquatics Supervisor. The Assistant Aquatics Supervisor will support the Aquatics Supervisor with year-round management of the department at all pools within the District. This includes assistance with leading an Aquatics team that provides a safe environment and exemplary customer service for members and residents. Sustains the District’s brand strategy and promotes The Brushy Creek Life.

Head Lifeguard: The Head Lifeguard is responsible for the safety of the patrons, enforcing pool rules, assisting with facility maintenance, and assisting the Aquatics Supervisor with the operation of the District pools to fulfill the purpose and mission of the Aquatics Program.

Pool Shift Lead: The Pool Shift Lead is responsible for conducting operations at the pool, which include preventing and responding to emergency situations, maintaining, and cleaning the pool facility, and providing customer service to the patrons of the pool.



Photo 49: BCMUD pool party

Head Swim Instructor: The Head Swim Instructor is responsible for implementing the District’s swim lesson program as directed by the Aquatics Supervisor. The Head Swim Instructor oversees leading all swim instructors training and day-to-day swim lesson operations.

Swim Instructor: A Swim Instructor is responsible for conducting the District’s swim lessons program at the direction of the Head Swim Instructor and Aquatics Supervisor.

Lifeguard: The Lifeguard is responsible for conducting operations at the pool, which include preventing and responding to emergency situations, maintaining, and cleaning the pool facility, and providing customer service to the patrons of the pool.

Water Fitness Instructor: The Water Fitness Instructor is responsible for conducting the District’s Water Fitness Program as assigned by the Aquatics Supervisor.

Community Event Specialist: The Community Events Specialist will implement the Board’s goal of diversified and expanded programming while embracing the multi-cultural populations in the District.

This position coordinate events, including conceptualizing new events, and coordinating District staff to carry out the event.

Information and Rentals Specialist: Performs informational and rental process tasks and duties requiring initiative, discriminating judgment, confidentiality, and the ability to positively serve residents, non-residents, community groups and organizations. Incumbent must always maintain a professional demeanor, possess the ability to set and change priorities as needed, and interact effectively with residents, non-residents, community groups, outside vendors and all Departments. Incumbent must have comprehensive understanding of the District’s goals and priorities.

Community Engagement Specialist: Plans, develops, and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the public, District employees, and the media regarding District business, projects, programs, and events. Sustains the District’s brand strategy and promotes the Brushy Creek Life.



Photo 50: BCMUD Aquatics Manager and Lifeguard

Aquatics Maintenance Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by ensuring clean and safe District pools through preventative maintenance and asset management of all pool components and facilities.

Objectives:

- Ensure compliance and conformance with national and regional regulations and code to sustain quality and service standards of excellence for the District’s pools.
- Expand and execute master planning for the District, including creating a long term maintenance plan for aquatics maintenance for 2022-2032 Master Plan.
- Develop and update SOPs to include aquatics maintenance best practices regarding asset management and equipment maintenance.
- Create educational opportunities around aquatics maintenance skill development and best practices.
- Enhance the District’s relationships with key stakeholders, including partners, professional organizations, and suppliers, including aquatics vendors and aquatics organizations.
- Conduct an assessment of short- and long- term technology needs for operational efficiencies.
- Blend the expertise of seasoned aquatics team members with the knowledge of the maintenance team to develop a cohesive approach to asset management and maintenance at all pools.



Cost Center Essential Functions

Parks and Recreation Manager: The Parks and Recreation Manager has responsibility for overseeing the planning, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities and programs offered by and through Brushy Creek Community Center, its parks and pools for its citizens and consumers. This individual must possess the sensitivity, awareness and skills associated with working with individuals of all ages and backgrounds. He/she must incorporate community issues, concerns, needs, physical and human resources while implementing, articulating and enforcing the goals, objectives, policies and procedures



Photo 51: Sendero Springs Pool machinery



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within the District's business plan.

Property Maintenance Supervisor: The Property Maintenance Manager is responsible for the management of landscaping, trees, irrigation and gardens of the District at its facilities including but not limited to the Community Center, the Water Facility, parks, and medians and supervision of the Parks Operators.

Facility Maintenance Specialist: The Facility Maintenance position has responsibility for resolving non-emergency custodial requests and performing routine maintenance and construction at the Community Center under limited supervision.

Property Maintenance Technician: The Property Maintenance Technician performs a variety of skilled or semi-skilled tasks in the maintenance and operation of parks, pools, open spaces, grounds, turf, and related facilities of the District.

Parks Programming 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 FY 2025: None.

New Expansions: Community Park Playground expansion, Shirley McDonald Park (Duck Pond) overhead trail lighting, Community Park Trail additions, ADA Transition Plan, Mobile sound system for parks, Mobile Stage, Flag Football—adult.

Services not sustained: Soccer League – Adult.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- Reimbursable Projects category: \$300k of TPWD funding.

Expenses:

- Contractual category increase of ~\$11k, or 9%, due to transfer of equipment rental (e.g., inflatables) from the Maintenance, Repair & Facility category; increase is offset due to no engineering fees being budgeted in FY 2025.
- Equipment & Supplies category decrease of ~\$12k, or 16%, significantly attributed to a reduction in service award projects.
- Maintenance, Repair & Facility category decrease of ~\$29k, or 98%, due to transfer of equipment rental (e.g., inflatables) to the Contractual category and offset by Board request for enhanced music at the events: BBQ, 4th of July and Egg Hunt.



Photo 52: BCMUD mobile sound stage



Parks Programming Cost Center Charter

Mission Statement

To promote the Brushy Creek Life by providing offering outdoor recreational opportunities supporting health, well-being, and the community.

Objectives:

- Establish various innovative methods for capturing intergenerational community feedback around park use, special events, trails, and door programming.
- Increase opportunities for community education around preservation and conservation by partnering with outside professional organizations, non-profits, and other groups.
- Evaluate current SOP's, trainings, and asset management process to determine ways to enhance quality and service standards.
- Invest in and implement technology that allows for operational efficiencies for use to educate and communicate with our residents and team members.
- Expand and enhance current communication plans to increase the District's participation and community involvement.

Cost Center Org Chart



Cost Center Essential Functions

Parks and Recreation Manager: The Parks and Recreation Manager has responsibility for overseeing the planning, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities, and programs offered by and through Brushy Creek Community Center, its parks and pools for its citizens and consumers. This individual must possess the sensitivity, awareness and skills associated with working with individuals of all ages and backgrounds. He/she must incorporate community issues, concerns, needs, physical and human resources while implementing, articulating, and enforcing the goals, objectives, policies, and procedures within the District's business plan.

Community Center Manager: The Community Center Manager is responsible for managing daily facility and staff operations while planning, promoting, developing, scheduling, implementing, and evaluating



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services and programs offered by and through Brushy Creek Community Center, for its citizens and consumers.

Programs Supervisor: The Programs Supervisor is responsible for coordinating and developing all adult, preschool and school-age programming throughout the school year and summer. This individual must possess the sensitivity, awareness and skills associated with working with adults and children of all ages while articulating and enforcing District policies and procedures. Creativity, innovation, and enthusiasm are essential qualities for the success of this position.

Sports and Fitness Supervisor: The Sports & Fitness Supervisor has the responsibility for the planning, developing, scheduling, implementation, fiscal management, staffing and evaluation of sports and fitness programs within the Community Center and District parks. The Sports & Fitness Supervisor must incorporate community issues, concerns, needs, physical and human resources in implementing the department's business plan. This individual must possess the sensitivity, awareness and skills associated with working with adults and children of all ages while articulating and enforcing District policies and procedures.

After School Camp Specialist: The After School & Camp Specialist is responsible for monitoring and assisting with assigned camp activities and programs occurring in the program department

Programs Assistant: Coordinates and supports assigned activities and programs under the direction of the Programs Supervisor. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Programs Specialist: The Programs Specialist assists the Programs Supervisor in coordinating and developing all programming throughout the year. This includes the managing and supervising the daily operations of the After-school program, the day camps and adult activities including, but not limited to activity planning, staff training, scheduling, and assistance with supervision of Programs staff. Creativity, innovation, and enthusiasm are essential qualities for the success of this position.

Adult or Youth League Specialist: The Adult League Specialist and the Youth League Specialist have responsibility for overseeing, developing, coordinating, and managing the Adult and Youth Leagues

Fitness Specialist: The Fitness Specialist is responsible for overseeing the Aerobics Instructors, Personal Trainers, maintaining the weight room and assisting the Sports & Fitness Supervisor as needed.

Recreation Assistant: Under the direction of the Sports and Fitness Supervisor the Recreation Assistant coordinates and directs assigned activities and programs in Sports and/or Fitness. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Community Engagement Specialist: Plans, develops, and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the public, District employees, and the media regarding District business, projects, programs, and events. Sustains the District's brand strategy and promotes the Brushy Creek Life.

Community Event Specialist: The Community Events Specialist will implement the Board's goal of diversified and expanded programming while embracing the multi-cultural populations in the District. This position coordinate events, including conceptualizing new events, and coordinating District staff to carry out the event.



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Information and Rentals Specialist: Performs informational and rental process tasks and duties requiring initiative, discriminating judgment, confidentiality, and the ability to positively serve residents, non-residents, community groups and organizations. Incumbent must always maintain a professional demeanor, possess the ability to set and change priorities as needed, and interact effectively with residents, non-residents, community groups, outside vendors and all Departments. Incumbent must have comprehensive understanding of the District’s goals and priorities.

Builders Park Fees Cost Center, 225

Builders Park Fee revenue is used to purchase capital improvements for the District's parks. This restricted program revenue is recorded as General Fund revenue as described in the District GASB Fund Balance Policy. The Builder's Park Fee Capital revenue assessment increases each April 1 by 3% and is tracked in the General Fund and collected when utility services are provided to undeveloped lots within the District. The Builder's Park Fee Capital fund balance is reported to be approximately \$945K as of June 30, 2024 on the approved Cash Investment Inventory Report.



Photo 53: Crew repairing infrastructure at Shirley McDonald Park

New positions for FY 2025: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- None.

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, tree replacement programs, and greenbelts.

New positions for FY 2025: Allocations from New Administrative Assistant Position and horticulturalist.

New Expansions: New shaded fuel break areas.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- Investments & Other Revenue category increase of ~\$361k, or 2045%, resulting from adding a \$9.00 per month Land Management and Parks Maintenance Fee for six months of the year.

Expenses:

- Salaries category increases of ~\$95k, or 27%, significantly attributed to 3% COLA and 3% Merit and allocations from a new Administrative Assistant Position, Horticulturalist, and a part-time Gardener.
- Benefits category increase of ~\$28k, or 21%, associated with Salary Category increases.
- Contractual category increase of ~\$85k, or 12%, resulting from shaded fuel breaks.
- Equipment category increase of \$28k, or 24%, resulting from the need to replace two playground slides.



Photo 54: Great Oaks Median



Parks Maintenance Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by providing a well-maintained parks and trails system while preserving and conserving our natural resources in the most cost effective manner.

Objectives

- Ensure compliance and conformance with regulations to sustain quality and service standards of excellence for the District’s parks.
- Create and update current Parks Maintenance Standard Operating Procedures to include best practices.
- Expand and execute master planning for the District; including creating a long-term maintenance plan to support the 2022-2032 Master Plan.
- Create training and educational opportunities to promote career growth and educational opportunities for maintenance team members and residents.
- Explore technology programs that allows for operational efficiencies including work order process and preventative maintenance schedule.
- Implement educational programs for Team Members and Residents on preservation and conservation.



Cost Center Essential Functions

Parks and Recreation Manager: The Parks and Recreation Manager has responsibility for overseeing the planning, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities, and programs offered by and through Brushy Creek Community Center, its parks and pools for its citizens and consumers. This individual must possess the sensitivity, awareness and skills associated with working with individuals of all ages and backgrounds. He/she must incorporate community issues, concerns, needs, physical and human resources while implementing, articulating, and enforcing the goals, objectives, policies, and procedures within the District’s business plan.

Property Maintenance Supervisor: The Property Maintenance Manager is responsible for the management of landscaping, trees, irrigation, and gardens of the District at its facilities including but not limited to the Community Center, the Water Facility, parks, and medians and supervision of the Parks Operators.



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Facility Maintenance Specialist: The Facility Maintenance position has responsibility for resolving non-emergency custodial requests and performing routine maintenance and construction at the Community Center under limited supervision.

Property Maintenance Technician: The Property Maintenance Technician performs a variety of skilled or semi-skilled tasks in the maintenance and operation of parks, pools, open spaces, grounds, turf, and related facilities of the District.



Photo 55: Brushy Creek MUD trail



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 FY 2025: None.

New Expansions: Blind Fencing, additional Austin Spurs Spring Break Camp, additional Taekwondo Day, additional rock wall class.

Services not sustained: Art Classes, Tiny Fox Toddler Time, Youth Yoga.

Deferred costs: Parks Master Plan updates.

Shifts to other Cost Centers: Garden rental shifted to the Community Center Garden Cost Center.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- Recreational Programs category increases of ~\$160k, or 9%, resulting from new services and contractors raising prices in response to a shift in contractor cost-sharing from a 70/30 revenue split with the District to an 80/20 revenue split and a shift of \$12k in revenue to the Community Center Garden Cost Center.

Expenses:

- Salaries category increase of \$129k, or 9%, significantly attributed to 3% COLA and 3% Merit and after-hour rental incentives; and Personal Trainers underbudgeted in FY24.
- Benefits category increase of \$50k, or 13%, associated with Salary Category increases.
- Utilities category increases of ~\$23k, or 26%, resulting from projected gas and electricity rate increases.



Community Center Programs Cost Center Charter

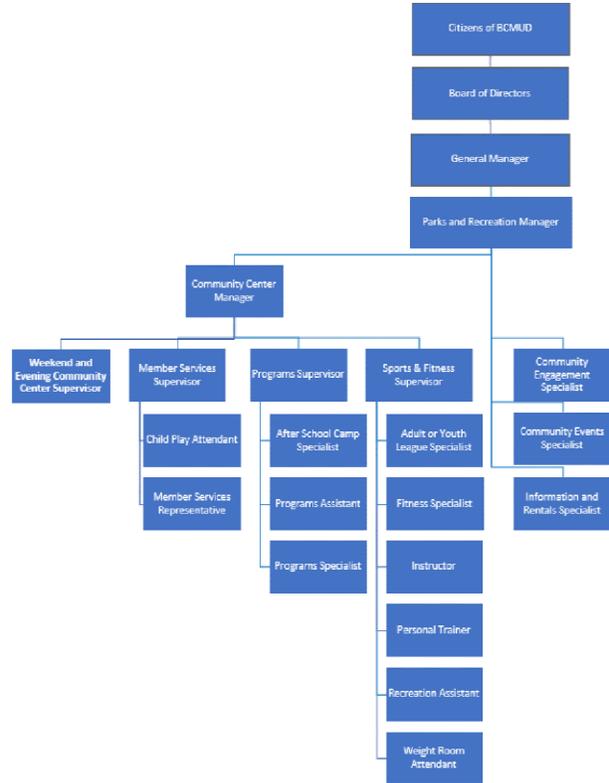
Mission Statement

To promote “The Brushy Creek Life” to people of all ages in the Community by providing a safe and welcoming facility with affordable and diverse recreational opportunities that support a sense of wellbeing and belonging and create a memorable experience.

Objectives:

- Assess current training and education programming to create a "WOW" Customer service experience for all patrons.
- Ensure compliance with regulations to sustain quality and service standards for the community center.
- Continue updating the standard operating procedures for ease of onboarding and to create consistency and quality of processes.
- Implement quarterly training around the District's Emergency Response Plan
- Enhance opportunities for gathering community feedback such as QR codes, comment cards, and surveys.
- Create educational opportunities; through internship offerings where formal training is focused on providing career growth and educational opportunities related to parks and recreation.
- Build on current communication plans to increase the District's participation and Community Involvement. Enhance the District's relationships with key stakeholders, including partners, professional organizations, and suppliers.
- Invest in and implement technology that allows for operational efficiencies, including assessing short- and long-term technology needs, such as upgrades to DNA Fusion, KidCheck, Credit Card Scanners, and more.

Cost Center Org Chart



Community Center Cost Center Essential Functions

Parks and Recreation Manager: The Parks and Recreation Manager has responsibility for overseeing the planning, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities, and programs offered by and through Brushy Creek Community Center, its parks and pools for its citizens and consumers. This individual must possess the sensitivity, awareness and skills associated with working with individuals of all ages and backgrounds. He/she must incorporate community issues, concerns, needs, physical and human resources while



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implementing, articulating, and enforcing the goals, objectives, policies, and procedures within the District's business plan.

Community Center Manager: The Community Center Manager is responsible for managing daily facility and staff operations while planning, promoting, developing, scheduling, implementing, and evaluating services and programs offered by and through Brushy Creek Community Center, for its citizens and consumers.

Member Services Supervisor: With the direction of the Community Center Manager, the Member Services Supervisor will act as the key leader in promoting a positive image of the District to the Community. The major components of this position are to develop, implement and manage promotional plans, public relations, and member service programs (retention, acquisition), recreation software, and supervision in accordance with the purposes, goals, and policies of the District.

Programs Supervisor: The Programs Supervisor is responsible for coordinating and developing all adult, pre-school and school-age programming throughout the school year and summer. This individual must possess the sensitivity, awareness and skills associated with working with adults and children of all ages while articulating and enforcing District policies and procedures. Creativity, innovation, and enthusiasm are essential qualities for the success of this position.

Sports and Fitness Supervisor: The Sports & Fitness Supervisor has the responsibility for the planning, developing, scheduling, implementation, fiscal management, staffing and evaluation of sports and fitness programs within the Community Center and District parks. The Sports & Fitness Supervisor must incorporate community issues, concerns, needs, physical and human resources in implementing the department's business plan. This individual must possess the sensitivity, awareness and skills associated with working with adults and children of all ages while articulating and enforcing District policies and procedures.

Weekend and Evening Community Center Supervisor: Manages the Community Center during evening and weekend hours and ensures a safe and secure environment for all Community Center members, guests, and staff while on duty. As the manager on duty, monitors and coordinates staff, events, and activities, manages emergency situations, settles disputes, and answers inquiries. Enforces the Community Center Member Handbook and policies and procedures related to making the facility and services available to guests and members.

Adult League Specialist: The Adult League Specialist has the responsibility for overseeing, developing, coordinating, and managing the Adult Leagues.

Youth League Specialist: The Youth League Specialist has the responsibility for overseeing, developing, coordinating, and managing the Youth Leagues.

Fitness Specialist: The Fitness Specialist is responsible for overseeing the Aerobics Instructors, Personal Trainers, maintaining the weight room and assisting the Sports & Fitness Supervisor as needed.

Instructor: The Instructor is responsible for prescribing and delivering personal training programs to clients registered for Brushy Creek Personal Training Program.

Personal Trainer: The Personal Trainer is responsible for prescribing and delivering personal training programs to clients registered for Brushy Creek Personal Training Program.



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Recreation Assistant: Under the direction of the Sports and Fitness Supervisor the Recreation Assistant coordinates and directs assigned activities and programs in Sports and/or Fitness. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Weight Room Attendant: Serves the Brushy Creek Community Center's members and patrons in managing the day-to day Weight Room operations, including instruction and maintenance of equipment.

After School Camp Specialist: The After School & Camp Specialist is responsible for monitoring and assisting with assigned camp activities and programs occurring in the program department

Programs Assistant: Coordinates and supports assigned activities and programs under the direction of the Programs Supervisor. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Programs Specialist: The Programs Specialist assists the Programs Supervisor in coordinating and developing all programming throughout the year. This includes the managing and supervising the daily operations of the After-school program, the day camps and adult activities including, but not limited to activity planning, staff training, scheduling, and assistance with supervision of Programs staff. Creativity, innovation, and enthusiasm are essential qualities for the success of this position.

Child Play Attendant: Supervises children and ensures their safety in the child play area during hours of operation. Creates a fun and positive play area for the children to enjoy. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Member Services Representative: Delivers exceptional front-line clerical and customer support services to members and guests to the Brushy Creek Community Center. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Community Engagement Specialist: Plans, develops, and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the public, District employees, and the media regarding District business, projects, programs, and events. Sustains the District's brand strategy and promotes the Brushy Creek Life.

Community Event Specialist: The Community Events Specialist will implement the Board's goal of diversified and expanded programming while embracing the multi-cultural populations in the District. This position coordinate events, including conceptualizing new events, and coordinating District staff to carry out the event.

Information and Rentals Specialist: Performs informational and rental process tasks and duties requiring initiative, discriminating judgment, confidentiality, and the ability to positively serve residents, non-residents, community groups and organizations. Incumbent must always maintain a professional demeanor, possess the ability to set and change priorities as needed, and interact effectively with residents, non-residents, community groups, outside vendors, and all Departments. Incumbent must have comprehensive understanding of the District's goals and priorities.



Photo 56: BCMUD rental facility



Photo 57: BCMUD camp program



Photo 58: BCMUD color run



Community Center Garden Cost Center, 350

The Community Center Garden Maintenance cost center includes rental revenues and expenses related to maintaining and preserving the Demonstration Garden as an amenity.

New positions for FY 2025: Horticulturalist allocation (70%).

New Expansions: Replace planting beds, irrigation, lighting, and fencing, add water features, and expand the garden area by 20k square feet (or 33%).

Services not sustained: All sustained.

Deferred costs: None.

Expenses covered by other Cost Centers: None.

Shifts to other Cost Centers: Recreation Program revenue shift from the Community Center cost center.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- Recreation Program category increase of \$12k.

Expenses:

- Salaries category increases of ~\$58k, or 78%, resulting from an anticipated 3% COLA and 3% Merit increase on existing wages and funding to add two new positions, a horticulturist, and a part-time gardener.



Community Center Garden Cost Center Charter

Mission Statement

To promote the “Brushy Creek Life” by representing a sustainable Hill Country aquifer and botanical community system. To create a serene and welcoming community space. Here, individuals, families, and groups can unite to explore gardening, unwind, and participate in outdoor gatherings. To demonstrate the importance of preserving and protecting our natural resources while incorporating educational programs on the history and cultural resources in and around the District.

Objectives:

- Ensure compliance and conformance with regulations to sustain quality and service standards of excellence for the Community Garden.
- Create and update current Maintenance Standard Operating Procedures to include best practices.
- Expand and execute master planning for the District; including creating a long-term maintenance plan to support the future Department’s Master Plan.
- Explore technology programs that allow for operational efficiencies including work order process and preventative maintenance schedule.
- Implement educational programs for Team Members and Residents on preservation and conservation.



Cost Center Essential Functions

Parks and Recreation Department Manager: Oversees the planning, budgeting, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities and programs offered by and through Brushy Creek’s Parks and Recreation Department including the parks, trails, medians, the Community Center Garden, pools, and Community Center.

Gardener: Performs a variety of skilled or semi-skilled tasks in the maintenance and operation of the Community garden and grounds at the Community Center facility including landscaping, tree care, turf, irrigation and pond care.

Property Maintenance Supervisor: Responsible for the management of landscaping, trees, irrigation, and gardens of the District at its facilities including but not limited to the Community Center, the Water Facility, parks, and medians and supervision of the Parks Operators.

Property Maintenance Technician: Performs a variety of skilled or semi-skilled tasks in the maintenance and operation of parks, pools, open spaces, grounds, turf, and related facilities of the District.



Facilities Maintenance Cost Center, 400

The Facilities Maintenance cost center includes repairing, cleaning, and maintaining the Community Center, the Utilities and Parks Administration Building (901), and the Water Treatment Building. 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 FY 2025: Allocations from New Administrative Assistant Position.

New Expansions: Indoor lift for gym repairs.

Services not sustained: All sustained.

Deferred costs: Reflooring Red Gym.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY 2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Salaries category increases of ~\$27k, or 23%, resulting from an anticipated 3% COLA and 3% Merit increase on existing wages, allocations from a new Administrative Assistant Position, and job market pressures.



Facilities Maintenance Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by providing clean and welcoming physical environments at all facilities while preserving and enhancing the District’s physical assets in the most cost-effective manner.

Objectives:

- Ensure compliance and conformance with regulations to sustain quality and service standards of excellence for the District’s physical infrastructure.
- Contribute to the long-term maintenance plan for the 2022-2032 Master Plan by including facility maintenance goals and data.
- Create or locate external opportunities for professional development and best practices in the field of facilities management.
- Research and implement technology that allows for operational efficiencies around work orders, productivity and preventative maintenance.



Cost Center Essential Functions

Parks and Recreation Manager: The Parks and Recreation Manager has responsibility for overseeing the planning, promotion, development, scheduling, implementation and evaluation of staffing, services, facilities and programs offered by and through Brushy Creek Community Center, its parks and pools for its citizens and consumers. This individual must possess the sensitivity, awareness and skills associated with working with individuals of all ages and backgrounds. He/she must incorporate community issues, concerns, needs, physical and human resources while implementing, articulating and enforcing the goals, objectives, policies and procedures within the District’s business plan.

Property Maintenance Supervisor: The Property Maintenance Manager is responsible for the management of landscaping, trees, irrigation and gardens of the District at its facilities including but not limited to the Community Center, the Water Facility, parks, and medians and supervision of the Parks Operators.

Facility Maintenance Specialist: The Facility Maintenance position has responsibility for resolving non-emergency custodial requests and performing routine maintenance and construction at the Community Center under limited supervision.

Property Maintenance Technician: The Property Maintenance Technician performs a variety of skilled or semi-skilled tasks in the maintenance and operation of parks, pools, open spaces, grounds, turf, and related facilities of the District.



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Budgeted Positions

Table 25: PARD Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Department	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Total	194	141,200	214	146,135	20	4,935

Table 26: PARD Aquatics Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Aquatics Manager	Full Time	0	-	1	2,080	1	2,080
Aquatics Supervisor	Full Time	1	2,080	1	2,080	-	-
Assistant Aquatics Supervisor	Full Time	1	2,080	0	-	(1)	(2,080)
Head Lifeguard	Part Time 30+	1	1,820	1	1,820	-	-
Head Lifeguard	Seasonal	5	4,000	4	4,000	(1)	-
Head Swim Instructor	Part Time 30+	1	1,820	1	1,820	-	-
Lifeguard	Seasonal	35	9,000	65	12,000	30	3,000
Pool Mechanic / Tech	Part Time 20+	1	1,300	1	1,300	-	-
Pool Shift Lead	Seasonal	25	12,000	20	8,000	(5)	(4,000)
Swim Instructor	Seasonal	6	1,500	7	1,850	1	350
Subtotal		76	35,600	101	34,950	25	(650)

Table 27: PARD Community Center Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Child Play Attendant	Part Time	4	2,000	4	2,020	-	20
Community Events Specialist	Full Time	1	2,080	1	2,080	-	-
Member Services Representative	Part Time	20	10,000	12	9,564	(8)	(436)
Member Services Representative	Part Time 20+	3	3,900	3	3,900	-	-
Member Services Representative	Part Time 30+	2	3,640	2	3,640	-	-
Recreation Shift Lead	Full Time	2	4,160	2	4,160	-	-
Recreation Shift Lead	Part Time 30+	1	1,820	1	1,820	-	-
Rental Specialist	Full Time	1	2,080	1	2,080	-	-
Subtotal		34	29,680	26	29,264	(8)	(416)

Table 28: PARD Programs Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Recreation Programs Manager	Full Time	1	2,080	1	2,080	-	-
Programs Assistant	Part Time	10	6,240	11	6,974	1	734
Programs Assistant	Seasonal	16	9,800	20	12,252	4	2,452
Programs Specialist	Full Time	1	2,080	1	2,080	-	-
Programs Specialist	Part Time 30+	1	1,820	1	1,820	-	-
Programs Supervisor	Full Time	1	2,080	1	2,080	-	-
Subtotal		30	24,100	35	27,286	5	3,186



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Table 29: PARD Sports and Fitness Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Adult or Youth League Specialist	Full Time	2	4,160	2	4,160	-	-
Fitness Instructor	Part Time	10	3,300	10	3,235	-	(65)
Fitness Specialist	Full Time	1	2,080	1	2,080	-	-
Parks & Recreation Administrative Assistant	Full Time	1	2,080	1	2,080	-	-
Personal Trainer	Part Time	7	2,200	7	2,765	-	565
Recreation Assistant	Part Time	13	5,000	13	5,215	-	215
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	0	-	(4)	(1,800)
Sports & Fitness Supervisor	Full Time	1	2,080	1	2,080	-	-
Subtotal		43	28,940	39	27,855	(4)	(1,085)

Table 30: PARD Maintenance Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Facility Maintenance Specialist I	Full Time	1	2,080	1	2,080	-	-
Facility Maintenance Specialist II	Full Time	1	2,080	1	2,080	-	-
Gardener	Full Time	1	2,080	1	2,080	-	-
Gardener	Part Time 30+	0	-	1	1,820	1	1,820
Horticulturalist	Full Time	0	-	1	2,080	1	2,080
Property Maintenance Supervisor	Full Time	1	2,080	1	2,080	-	-
Property Maintenance Technician	Full Time	7	14,560	7	14,560	-	-
Subtotal		11	22,880	13	26,780	2	3,900

Table 31: PARD Allocations

Position	Parks Programs	Aquatics	Parks Maintenance	Community Center Programs	Community Center Garden	Facilities Maintenance	Aquatics Maintenance	Water Treatment
Adult or Youth League Specialist	30%			70%				
Aquatics Manager		100%						
Aquatics Supervisor		100%						
Community Events Specialist	100%							
Facility Maintenance Specialist I		10%	10%			60%		20%
Facility Maintenance Specialist II		10%	10%			60%		20%
Fitness Specialist				100%				
Gardener					100%			
Parks & Recreation Administrative Assistant	10%	10%	30%	50%				
Programs Specialist				100%				
Programs Supervisor				100%				
Property Maintenance Supervisor	5%	10%	50%		10%	25%		
Property Maintenance Technician	5%	10%	80%			5%		
Recreation Shift Lead				100%				
Rental Specialist				100%				
Sports & Fitness Supervisor	30%			70%				
Child Play Attendant				100%				
Member Services Representative				100%				
Personal Trainer				100%				
Pool Mechanic / Tech		100%						
Programs Assistant				100%				
Recreation Assistant	30%			70%				
Head Lifeguard		100%						
Head Swim Instructor		100%						
Lifeguard		100%						
Pool Shift Lead		100%						
Swim Instructor		100%						
Assistant Aquatics Supervisor		100%						
Fitness Instructor				100%				



Professional Associations

Table 32: PARD 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 33: PARD Team Member Certifications

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



Shared Services Department (SSD)

The Shared Services Department Consists of nine 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.
- 8) Project Management and GIS, 150.
- 9) Waste Management Services, 575.

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 the Public Works and Parks and Recreation Departments.



Reference Shared Services Policies and Agreements

Management and Operations are governed by District policies including

- Financial Agreements
 - 1990-07-09 Establish account with TexPool.
 - 1991-02-01 TML Liability and Property Interlocal Agreement, 1994 Worker Comp, 2021 Health, 2022 Cobra.
 - 1994-04-12 – McCall Parkhurst Horton Bond Counsel Agreement.
 - 1996-02-27 First Texas Bank Account Agreement.
 - 1997-03-20.2 Resolution Approving and Authorizing Execution of Interlocal Agreement for Participation in Public Funds Investment Coop (LOGIC).
 - 2001-05-24 Authorizing Agreement with the County of Williamson for Collection of Taxes.
 - 2008-10-01 – Patterson (now Meeder) Investment Advisory Agreement.
 - 2015-01-08 – Robert W. Baird & Co Financial Advisory Agreement.
 - 2018-07-12 Round Rock Serving Center Charitable Donations Agreement.
 - 2018-07-26 Round Rock Serving Center Charitable Donations Programs Agreement.
 - 2019-1114-01 Opening an Investment Account (Logic).
 - 2020-0910-01 Authorizing Frost Bank Investments.
 - 2020-11-12 Logic Investment Pool Authorized Representatives.
 - 2021-02-25 JP Morgan Chase Purchase Card Agreement.
 - 2021-07-24 – Public Employees Credit Union (PECU) banking services agreement.
 - 2023-0112-01 Authorizing Participation in the TexPool Investment Pools and Designated Authorized Representatives.
 - 2023-03-09 Texas SmartBuy Membership “BuyBoard.”
 - 2023-11-16 Addendum for Frost Bank Safekeeping Online.
 - 2023-1214-01 TexPool Amending Authorized Representatives.
- Human Resources
 - 1990-09-03 Resolution authorizing TCDRS Participation.
 - 2002-02-15 TCDRS Authorization Agreement.
 - 2008-06-26 ICMA Retirement Service Agreement.
 - 2017-03-01 Gallagher Benefit Services consulting agreement.
 - 2018-03-01 Benefit Plans Administrative Services agreement – FSA-related services.
 - 2019-03-01 01 Benefit Plans Administrative Services agreement – Cafeteria Plan.
 - 2020-07-30 Texas Department Of Public Safety driver record information.
 - 2024-0711-03 PayScale
 - 2024-0711-02 Organization Chart
 - 2024-0711-01 Job Descriptions
 - 2022-1110-01 TCDRS Vesting Period.
 - 2022-11-10 Boulette Golden & Marin HR Legal Services Agreement.
 - 2023-0718-02 Personnel Policies.
- Customer Service and Services
 - 1991-0114-02 Resolution and Order Appointing a Records Management Officer and Establish a Records Management Plan as Required by State Law.
 - 2010-0114-01 Amending Policy Establishing Rules of Procedure and Recovery of Costs for Inspection and Copying of Public Information.



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- 2014-1006-00 Master Records File Plan EL Schedule Changes.
- 2020-10-01 Contract for Municipal Solid Waste Collection and Disposal Services (5-years, Terms 9-30-2025).
- 2020-1210-02 Approving Brushy Creek Municipal Utility District Social Media Policy.
- 2021-0325-03 Approving Policy Relating To Solid Waste and Recycling Carts.
- 2021-054 Interlocal Agreement with Brushy Creek MUD for participation in the City's household hazardous waste program.
- 2021-08-12 Williamson County Sheriff's Office Standard Agreement with Local Governmental Entity Regarding Off-Duty Contracting Of County Sheriff Deputies.
- 2024-0411-02 Order Adopting Revised District Kiosk, Marquee, and LED Sign Public Information Policy.
- District
 - 1979-08-13 Pedernales Electric Cooperative membership.
 - 2010-05-03 – Declaration of Development Standards for Tony, LTD (Marquis apartments).
 - 2015-03-12 – Agreement relating to sign installation and maintenance with Lakeline LLC (Wash & Roll).
 - 2017-02-23 – McLean & Howard Legal Services Agreement serving as General Counsel to the District.
 - 2017-0713-01 Approving Electronic Tablet Use Policy.
 - 2020-01-09 Department of Homeland Security CISA Cyber & Infrastructure agreement for cybersecurity assessments.
 - 2020-0611-01 Adopting Code of Ethics.
 - 2020-0827-02 Approving Recycling Program Brushy Creek Municipal Utility District.
 - 2020-1217-03 Approving Employee, Customer, and Website Privacy Policies.
 - 21-0114-01 Vehicle and Equipment Policy.
 - 2022-0512-01 Adopting Revised Guidelines Regarding Procedures, Conduct, and Decorum at Board Meetings.
 - 2022-0324-03 Professional Engineering Services Agreement with MRB.
 - 2022-0922-01 Approving Selection of Professional Engineering Firms for 2022-2024.
 - 2023-0824-05 Resolution Director Fees.
 - 2024-0111-07 Peckar Armson Construction Legal Counsel



Executive Cost Center, 110

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

New positions for FY 2025: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- Investment & Other Revenue category increase of ~\$29k related to Emergency Management and Hazard Mitigation fee applied to 6 months of the fiscal year.

Expenses:

- Contractual category increase of \$45k, or 15%, related to PFAS class action suit participation and budgeting for legal fees related to additional construction contracts.
- All Other category decrease of \$73k or 10%, related to Board Contingency percent of total budget.



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, non-recreation rental income, and cell tower leases, which support expenses related to the district's administrative operations, including general operations, engineering, project management, streetlights, and business insurance.

New positions for FY 2025: New Administrative Assistant Position.

New Expansions: The Admin and Field Operation Building expanded the Customer Service area, office, and administrative areas, as well as the Municode codification system.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: BC Life Shirts moved from the Executive Cost Center, District Engineer, Project Manager, and GIS Specialist to the Project Management and GIS Cost Center. Streetlights shifted to Security.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Salaries category decrease of ~\$201k, or 30%, resulting from the cost center shift of District Engineer, Project Manager, and GIS Specialist to Project Management and GIS Cost Center. Respective of this shift, Salaries increased by \$75k, or 17%, from an anticipated 3% COLA and a 3% Merit increase on existing wages and the new full-time admin position budgeted.
- Benefits category decrease of \$71k, or 37%, resulting from the cost center shift of District Engineer, Project Manager, and GIS Specialist to Project Management and GIS Cost Center offset by a new full-time admin position.
- Contractual category increase of \$31k, or 15%, resulting significantly from document scans, increased printer lease costs, and higher liability insurance rates.
- Equipment & Supplies category increase of \$18k, or 83%, resulting significantly from the addition of FileHold software license and consolidating cost for District-Wide use of Grammarly and Constant Contact into this category.
- Maintenance, Repair, & Facility category decrease of ~\$9k, or 51%, with a shift of copy machine rental cost to the Contractual category as a Rental Expense.
- Utilities category decreases of ~\$136k, or 75%, primarily attributed to the projected increase in utility costs and streetlights shifting to security cost center.



Administration Cost Center Charter

Mission Statement

To promote the “Brushy Creek Life” by implementing Board policies, managing daily operations, and safeguarding District assets while offering exceptional services, events, and activities for those who live, work, and play in the District.

Objectives:

- Build the Brushy Creek Life by implementing the District’s goals, and strategic plan.
- Provide support to all departments to ensure efficient operations and standards of excellence.
- Promote growth opportunities and education for those that live, work, and play here.
- Manage the safeguarding of District assets.
- Enhance communication and collaboration with stakeholders, including partners, professional organizations, and suppliers.
- Promote a culture of openness, trust, diversity, and equality.
- Be brand ambassadors, building loyalty, and improving brand awareness.
- Utilize organizational change management tools to enhance communication and collaboration between cost centers for successful project management.
- Execute and complete projects identified by the Board ensuring compliance with District standards.
- Develop, manage and implement a five-year capital improvement program for water, wastewater, drainage and park projects.
 - Incorporate and implement the recommendations of the District’s Asset Management Plan. Update the plan every five years to document and ensure the District is appropriately managing the maintenance and resiliency of its water, wastewater and drainage assets.
- Continue to seek out potential grant opportunities to fund capital projects and prepare the District for eligibility requirements, as necessary.
- Continue to develop and maintain strategic partnerships with regional partners where benefits to the District and region are determined to be beneficial.
 - Participate and contribute as an active partner with Brazos River Authority to track changes to partners and systems to ensure the water supply contract remains a valuable asset to the District.
 - Participate and contribute as an active partner of the City of Round Rock with the Brushy Creek Regional Wastewater System and track changes to partners and systems





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to ensure the Wastewater Service Agreement with Round Rock remains a valuable asset to the District.

- Continue to work and partner with Williamson County to efficiently deliver projects and use the entire ARPA financial allocation provided.

Cost Center Essential Functions

Administration Manager: Responsible for managing Customer Service and the Security teams. Manages the planning, directing, organizing, and supervising of the Customer Service department activities. Sustains the District’s brand strategy and promotes The Brushy Creek Life.

Administration Assistant: Provides complex, professional level staff administrative support to the Citizen Advisory Committee, the General Manager, HR Manager, and other District management. Provides back up support to the Executive Assistant.

Documentation Specialist: Maintains the District files, including document retention, document imaging, file management, and file research conducted for the District’s management. Maintains and responds to Open Records requests at the direction of the Chief Finance Officer and the General Manager.

District Project Manager: Ensures timely execution of all phases of multi-faceted construction, maintenance or rehabilitation projects for the District from inception to completion. Coordinates, monitors and maintains project goals, objectives and expenses that support the overall business results of the Board of Directors, Citizen Advisory Committees and the Brushy Creek community.

District Engineer: Oversees District operations relating to Engineering and Planning. Performs all functions of a senior level Project Manager on the Utility Systems Team, including coordinating the tasks assigned to the District’s consulting engineering firms. Technical oversight and responsibility of District project activities specific to capital improvement programs to maintain water, wastewater treatment, and drainage utilities, conducts utility capacity evaluations, leads utility master planning efforts, and supports the District’s water, wastewater and stormwater models; additionally, for parks and recreation amenity expansions and additions, provides design reviews, supports bid preparation, and construction oversight. Provides analysis and direction to the Board of Directors on matters of construction management and engineering services. Sustains the District’s brand strategy and promotes the Brushy Creek Life.

Community Engagement Specialist: Plans, develops and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the general public, District employees, and the media regarding District business, projects, programs and events. Sustains the District’s brand strategy and promotes the Brushy Creek Life.

Security Cost Center, 125

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

New positions for FY 2025: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: Received Streetlights from Admin Cost Center.

Expenses covered by other Cost Centers: None.



Photo 59: BCMUD Security Officer

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Contractual category increase of ~\$17k, or 13%, due to Williamson County patrol rate increases from \$55/hr. to \$65/hr. with the increase offset due to transferring camera maintenance to the Information Technology cost center.
- Equipment & Supplies category decreases of ~\$16k, or 54%, significantly attributed to purchasing AED machines, tools, and equipment in FY24.
- Utilities category increase of \$170k, or 14,383%, related to receiving streetlight utility costs from the admin cost center.



Security Cost Center Charter

Mission Statement

To promote the “Brushy Creek Life’ by ensuring a safe and secure environment while providing a high quality of life for all those who live, work, and play in the District.

Objectives:

- To help expand an award-winning standard of excellence by enforcing District policies and rules in a professional manner.
- To protect and secure District facilities and properties.
- To provide exceptional service by handling customer issues in an efficient and timely manner.
- To provide support to District Team Members by ensuring a safe work environment
- To foster professional relationships with local law enforcement
- To cultivate strong customer relationships and *create customer loyalty by providing exceptional service*
- To be brand ambassadors, improving brand credibility and brand awareness
- To anticipate, identify, and take appropriate action quickly and effectively.
- To investigate problems and provide conflict resolution
- To monitor surveillance systems and respond to alarms
- To ensure compliance and conformance with District service standards of excellence
- To monitor and secure District assets to ensure the District exhibit's standards of excellence



Cost Center Essential Functions

Administration Manager: Responsible for managing Customer Service and the Security teams. Manages the planning, directing, organizing, and supervising of the Customer Service department activities. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Security Guard: The Security Guard patrols District property providing security for District facilities during normal business hours or after hours and on weekends and holidays. This position reports security violations and questionable activities, monitors facilities for damages from vandalism and works varying hours and schedules which include holidays, evenings, and weekends.



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 FY 2025: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: Solid waste was shifted to a new cost center, and Utility billing-related costs were shifted to Financial Services.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- Contractual category decrease of \$1.5M, or 100%, due to shifting solid waste to new cost center.

Expenses:

- Salaries category decrease of \$34k, or 10%, with shift to other cost centers.
- Benefits category decrease of \$13k, or 10%, with shift to other cost centers.
- Contractual category decrease of \$1.4M, or 99%, due to shifting solid waste to a new cost center.
- All Other category decreased of \$31k, or 79%, with shift to other cost centers.



Customer Service Cost Center Charter

Mission Statement

To promote the “Brushy Creek Life” by providing exceptional customer service in an efficient manner addressing the needs of our customers.

Objectives:

- To ensure all customers have an exceptional experience
- To be a source of knowledge for residents and customers
- To provide timely resolutions to customer issues with empathy and maintain standards of excellence.
- To be one-stop for recreation and utility services
- To cultivate strong customer relationships and create customer loyalty by maintaining a standard of excellence
- To be brand ambassadors, improving credibility and brand awareness
- To elevate community engagement by promoting events, activities, and programs
- To create a welcoming environment for new residents by providing exceptional service



Cost Center Essential Functions

Administration Manager: Responsible for managing Customer Service and the Security teams. Manages the planning, directing, organizing, and supervising of the Customer Service department activities. Sustains the District’s brand strategy and promotes The Brushy Creek Life.

Customer Service Supervisor: Ensures prompt responses or remedies to customer inquiries, problems, or issues, and helps customers pay bills, acquire memberships, reserve rooms or facilities, request permits, report leaks or sewer stoppages. Provides exceptional front-line clerical and customer support services to members and guests. Works with Customer Service Representatives and customers to quickly and accurately troubleshoot, analyze, diagnose, and engage appropriate resources to resolve customer service issues. Sustains the District’s brand strategy and promotes The Brushy Creek Life.

Customer Service Representative: Provides and applies an in-depth working knowledge of products and services to help customers solve their inquiries, problems, or issues, pay bills, acquire memberships, reserve rooms or facilities, request permits, report leaks or sewer stoppages. Works with customers to troubleshoot, analyze, diagnose, and engage appropriate resources to resolve customer service issues. Provides prompt and professional service through quick processing and prioritization of a variety of problems.

Information Technology Cost Center, 135

The Information Technology cost center reflects IT expenses for managing IT functions for the District, including data backup and recovery management, printer and scanner management, District mobile device management, phone line management, internet services, backup internet services, cellular data, software licensing M365 and Adobe, website maintenance (SSL certificates and domain), email systems (M365 and Appraver email security), a dedicated fiber line, seven servers, fifteen switches, 21 wireless gateways, cellular gateways, 90 end-pointe computers, on-premises enterprise software (accounting, utility billing, SCADA, Multi-Line Telephone System (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 marqueees.

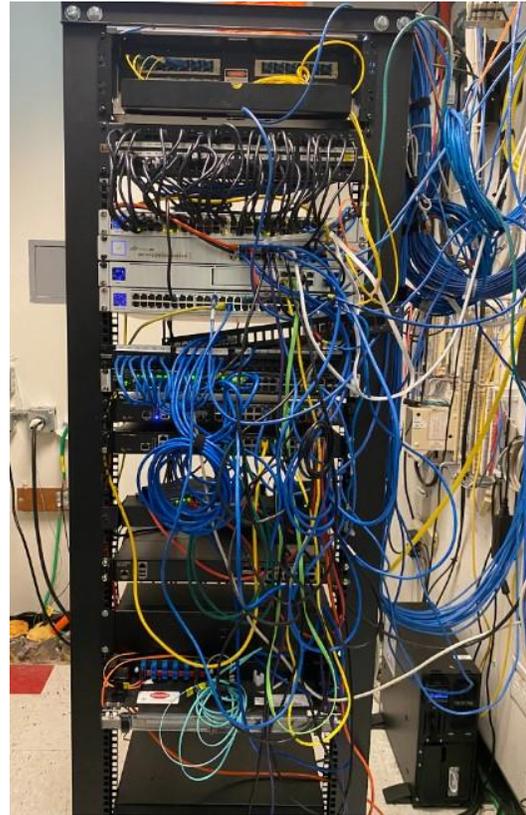


Photo 60: BCMUD server

New positions for FY 2025: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: ESRI (Arc/GIS) subscription and handheld equipment to Project Management and GIS Cost Center.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- None.



Information Technology Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by become more efficient and effective by utilizing and leveraging technology, ensuring the safety and security of data, increased sharing of information within the district, and continuing an ongoing risk assessment program.

Objectives:

- Leverage technology to expand award-winning standards of excellence, manage the District responsibly, elevate community engagement, and to maintain the Brushy Creek Life.
- Enhance user experiences, upgrade systems, improve response times and analytics, and enhance transparency.
- Maximize operational efficiencies to sustain and enhance quality, interoperability, and security of data.
- Provide periodic District-wide assessments 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.
- Use a risk management approach to develop and implement standards, guidelines, and procedures to assess, identify, prioritize, with respect to network management, operating system, human, process, and privacy objectives.
- Sustain information security countermeasures that protect the confidentiality, integrity, and availability of data and information systems, with procedures to assess, identify, prioritize, monitor, respond to and recover from threats.



Cost Center Essential Functions

IT Systems Specialist: Monitors and oversees all the Information Technology work, including IT projects and computer systems, upkeep, configuration, and operation of computer systems and servers. Recommends appropriate IT policies, security systems, and critical component protection and redundancy. Oversees systems implementation, security, and upgrades, including installing and managing desktop and laptop computers, servers, networks, and IT security systems. Ensures proper computer operations so that end users can accomplish business tasks. Ensures that backup systems operate effectively and comply with District standards. Receives, prioritizes, documents, and actively resolves and/or escalates end-user help requests. Uses diagnostic and help request tracking tools. Gives in-person, hands-on help at the desktop level. Informs on purchase of hardware and software. Assists with inventory and asset management as required. Sustains the District’s brand strategy and promotes The Brushy Creek Life.

IT Support Specialist: Ensures proper computer operations so that end users can accomplish business tasks. Receives, prioritizes, documents, and actively resolves and/or escalates end-user help requests.



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Uses diagnostic and help request tracking tools. Gives in-person, hands-on help at the desktop level. Assists with inventory and asset management as required.



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 FY 2025: HR Specialist shift from Part-time 30+ to Full-time.

New Expansions: Digiquatics Time Keeping module, Employee Web Services.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Salaries category increases of ~\$24k, or 14%, resulting from an anticipated 3% COLA and 3% Merit increase on existing wages and shift of HR Specialist to full-time.



Human Resources Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by maintaining a human resource focused environment that contributes to the success of the District through the attraction, retention, and engagement of a talented, high performing and diverse workforce for the benefit of the District’s residents by maximizing individual and organizational effectiveness, and sustaining our position as an employer of choice.

Objectives:

- Recruit well qualified team members to fill District positions that have a passion for service, a commitment to the nature of our business, and a desire to exceed expectations.
 - Implement a recruiting strategy that creates effective and targeted measures to creatively publicize District positions on traditional and trendy platforms.
 - Promote open District positions by developing job postings that reflect the unique characteristics of the position and the value placed on District team members as members of the Brushy Creek community.
- Leverage HR resources to facilitate an emphasis on the HR Department’s impact as a transformational department.
 - Improve HR transactional efficiencies by investing and implementing seamless technology from recruitment to life cycle of employee.
 - Provide regular reports on key metrics to identify opportunities for organizational change to align with strategic goals. Provide training and coaching to department supervisors, managers, and team members.
 - Increase HR’s networking and participation in national and state organizations. Promote professional guidance to District team members related to effective communication styles for effectiveness.
- Provide recommendations and create opportunities for a continual professional development plan and internal training system for team members.
 - Champion career and professional growth activities to promote the District as a learning organization and create educational opportunities for team members focused on career growth and internal District opportunities.
 - Utilize internal and external resources to provide onsite learning opportunities such as during organizational gatherings.
 - Ensure District educational programming is fresh and relevant to current expectations and standards of excellence.
 - Monitor team member certifications and ensure District policy is followed.
- Oversee the District’s payroll, compensation, and fringe benefits programs and ensure compliance with the Board’s compensation philosophy.





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- Coordinate the District's employee performance evaluation program.
- Provide timely and accurate employee payroll processing information to the Accounting Department.
- Coordinate the District's employee benefits program.
- Facilitate the compilation of a total compensation study as requested to include wages, benefits, and other factors.
- Build and drive *The Brushy Creek Life* brand culture.
 - Facilitate the promotion of the internal *Brushy Creek Life* program for team members and the District's *Internal Brand Vision Statement*.
 - Ensure continual implementation of a new employee orientation which incorporates *The Brushy Creek Life* brand strategy.
 - Coordinate benchmarking of benefits, perks, policies to define employer of choice strategies.
 - Coordinate and support an employee focused Ambassador group to promote employee engagement and organize District employee activities.
 - Develop and administer regular feedback mechanisms to provide input on *The Brushy Creek Life* to the leadership team and Board.
- Ensure compliance and conformance with applicable regulations and laws to sustain best practice standards of excellence for the District.
 - Ensure HR Department SOPs are current and complete.
 - Ensure District job descriptions reflect current job duties and expectations and are in the Board approved format.
 - Ensure personnel files are secured and maintained in compliance with applicable laws. o Assess organizational HR legal and reputational risk and advise leadership team and Board. o Ensure the HR Contingency Plan is current and includes succession planning.
 - Develop an HR Emergency Response Plan related to essential positions emergency operations.
 - Monitor best practices for personnel policies including social media usage and advise management and the Board of recommendations.

Internal Brand Vision Statement

We are a unique haven of excellence in municipal work and community collaboration made possible by a dynamic, diverse, and enthusiastic work family. All team members are dedicated to becoming experts in their field to deliver exceptional programs and services in support of the vision and goals of the District. Growth and success are made possible by our values: positive work-life balance, open lines of communication, being responsive to the needs of others, and career development.

Cost Center Essential Functions

Human Resource Manager: Partners and consults with management and staff to develop and execute HR strategies that foster collaboration, organizational effectiveness, and the acquisition and retention of best-in-class talent. Guides staff on best practices and District policies/procedures for interviews, hiring, onboarding, employee development, performance management, and compensation and benefits. Mitigates risk to the District and ensures consistency and confidentiality in thorough investigations and resolutions of elevated concerns and employee relations issues.

Human Resource Specialist: The Human Resources Specialist is the secondary contact for the District with regard to applicants for employment and employee benefits. The HR Specialist is responsible for benefits enrollment and record keeping and maintenance of employee personnel files.

Community Engagement Specialist: Plans, develops and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the general public, District employees, and the media regarding District business, projects, programs and events. Sustains the District’s brand strategy and promotes the Brushy Creek Life.



Photo 61: BCMUD team members



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), procurement, internal controls, asset inventory, insurance, contract management, regulatory compliance, grant administration, and audits.

New positions for FY 2025: None.

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

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- Salaries category increase of \$71k, or 16%, with shift of Utility Billing into cost center.
- Benefits category increase of \$25k, or 19%, with shift of Utility Billing into cost center.
- Contractual category increase of \$138k, or 89%, with shift of Utility Billing into cost center.
- All Other category increase of \$27k, with shift of Utility Billing into cost center.

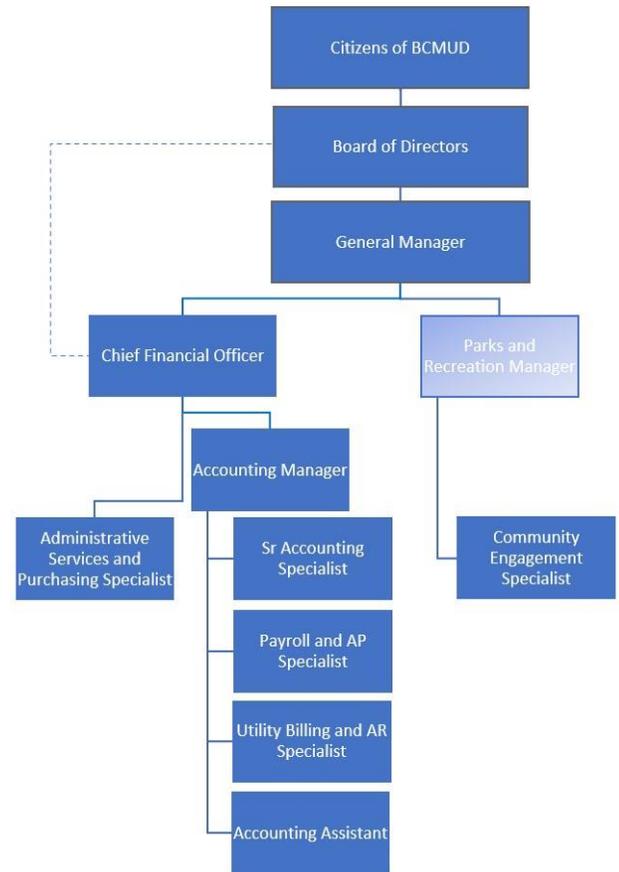
Financial Services Cost Center Charter

Mission Statement

To promote “The Brushy Creek Life” by ensuring the District’s financial management, reporting systems, investments, cash management, payroll processing, and fiscal operations are well managed in accordance with generally accepted accounting principles, District policies, and all applicable laws while closely monitoring budgets and risks to the District.

Objectives:

- Manage and accurately report the financial position of the District in accordance with standards set by GAAP, GASB, TCEQ, federal and state regulations, and applicable laws to ensure compliance.
- Adopt and establish standards of excellence and best practices supporting District-wide organizational effectiveness and operations.
 - Ensure all District transactions and payroll related activities are accurately recorded in a robust accounting system designed to track and provide detailed financial reports for internal and external users, grant and contract reporting requirements, and public information.
 - Provide accurate and useful information and financial reports to the District’s Board of Directors, General Manager, advisory committees, and the public.
 - Enhance District financial reporting to receive recognition for financial reporting best practices.
 - Identify and implement technology that provides for operational efficiencies and District policy compliance.
- Ensure compliance and conformance with regulations and the District’s Safekeeping of District Funds policy to sustain quality and service standards of excellence.
- Oversee the annual independent financial audit and other audits as required to ensure fiscal accountability and proper management of public funds.
- Ensure timely development of an annual District-wide budget, staffing plan, capital projects budget, and proposed tax rates in accordance with goals established by the Board of Directors and General Manager.
- Manage District bonds and coordinate investment transactions and investment monitoring with the District’s Investment Officers and financial advisors.
- Expand and execute financial master planning in alignment with the goals and strategies of the District’s Board of Directors to include development of a:





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- Cash Management Plan; ○ Investment Strategy Plan; ○ Financial Contingency Plan, 2022-2032; ○ Risk and Resilience Assessment & Emergency Response Plan, 2022-2027; and ○ District asset inventory report;
- Manage and assess opportunities for improving the security of physical, organizational, financial, and cyber infrastructures by creating and maintaining:
 - a Purchasing system designed to provide operational efficiencies while ensuring compliance with District policies;
 - a District internal control assessment; ○ a District-wide risk assessment, including safety and security financial audits; ○ a financial risk mitigation plan; ○ standard operating procedures related to financial best practices; ○ a District safety and security plan; and
 - a District Emergency Response Plan for the District's continued operations;

Cost Center Essential Functions

Chief Financial Officer: Oversees the financial and risk management operations of the District, to include the development of a financial and operational strategy, metrics tied to that strategy, and the ongoing development and monitoring of control systems designed to preserve the District's assets and report accurate financial results.

Accounting Manager: The Accounting Manager coordinates the preparation of and provides financial information, overseeing the planning, development, implementation and evaluation of the accounting services performed for the District. Assures compliance with financial policies and procedures. Completes daily, weekly, monthly, quarterly, and annual accounting tasks and activities. Provides training, support, and guidance to accounting team members, including training on financial software, District Financial Policy and Procedures, compliance with GAAP, US Government and other requirements, and addresses other needs relating to financial operations. Coordinates the preparation and delivery of financial information to team members, Board of Directors, Advisory Committees, and the public. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Senior Accounting Specialist: Responsible for month-end tasks; performs general ledger analysis, prepares journal entries, completes bank reconciliations. Reconciles balance sheet accounts. Assists with financial reporting and budget variance analysis. Reviews A/P transactions. Responsible for timely filing of sales tax, unclaimed property and 1099s. Ensures compliance with District policies and procedures. Provides support to the Accounting Manager and CFO. Submits work to the Accounting Manager for review and approval. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Payroll and AP Specialist: Prepares biweekly payroll; processes all post-payroll transactions. Reconciles benefit vendor payments. Processes Accounts Payable transactions and electronic refunds. Submits work to the Accounting Manager for review and approval. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Utility Billing and AR Specialist: Responsible for routine and complex work in Utility Billing. Responsible for the invoicing and collection of the District's miscellaneous revenues including but not limited to raw and wholesale water sales. Provides key analytical support and data management strategies to ensure revenues are accurately captured. Responsible for understanding and assessing the utility billing process flows related to meter reads, bill generation, related service orders, and delinquencies. Assesses the



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impacts of change on established procedures. Maintains updated standard operating procedures. Communicates with customer service and public works by responding to billing and payment inquiries. Reconciles Williamson County tax deposits, and Recreation cash receipts. Assists Accounting with assigned operational or month-end closing tasks. Sustains the District's brand strategy and promotes The Brushy Creek Life.

Administrative Services and Purchasing Specialist: The Administrative Services & Purchasing Specialist position will provide complex, administrative and support services for the District under the direction of the CFO.

Community Engagement Specialist: Plans, develops and implements strategies and programs to facilitate community engagement of District stakeholders and staff, and the dissemination of news and information to the general public, District employees, and the media regarding District business, projects, programs and events. Sustains the District's brand strategy and promotes the Brushy Creek Life.



Project Management and GIS Cost Center, 150

The Project Management and GIS Cost Center reflects each department's Engineering, Project Management, and GIS expenses.

New positions for FY 2025: Allocations from New Administrative Assistant Position.

New Expansions: Asset Management work order integration with GIS.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: District Engineer, Project Manager, and GIS Specialist positions; conference and travel expenses; Engineering Contracts; GIS-related expenses; certifications and Memberships; GPS devices.

Expenses covered by other Cost Centers: None.

Relative Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- None.



Waste Management Services Cost Center, 575

The Waste Management Services cost center reflects revenues and expenses for garbage, recycling, and hazardous waste disposal services.

New positions for FY 2025: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: All from Customer Service Cost Center.

Expenses covered by other Cost Centers: None.

Relative Significant operating variances from the original FY2024 budget approved in August 2023 include:



Photo 44: BCMUD waste receptacle

Revenues:

- Contractual category increase of ~\$1.6M due to shifting solid waste to new cost center.

Expenses:

- Contractual category decreased by ~\$1.3M due to shifting solid waste to new cost center.



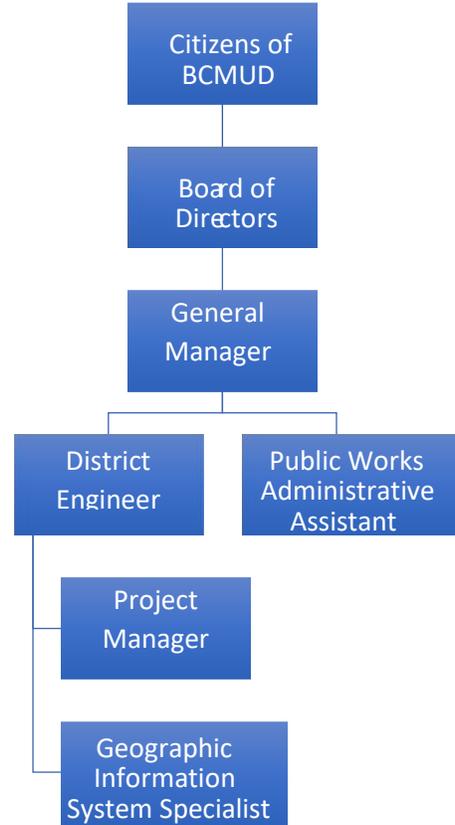
Project Management and Geographical Information System Cost Center Charter

Mission Statement

To promote the “Brushy Creek Life” by proactively maintaining and enhancing infrastructure throughout the District, including providing GIS services to support the effective management of District assets, and effectively planning and delivering high-quality projects to serve the needs of the District.

Objectives:

- Build the Brushy Creek Life by implementing the District’s goals, and strategic plan.
- Promote growth opportunities and education for those that live, work, and play here.
- Manage the safeguarding of District assets.
- Enhance communication and collaboration with stakeholders, including partners, professional organizations, and suppliers.
- Promote a culture of openness, trust, diversity, and equality.
- Be brand ambassadors, building loyalty, and improving brand awareness.
- Utilize organizational change management tools to enhance communication and collaboration between cost centers for successful project management.
- Execute and complete projects identified by the Board ensuring compliance with District standards.
- Develop, manage and implement a five-year capital improvement program for water, wastewater, drainage and park projects.
- Incorporate and implement the recommendations of the District’s Asset Management Plan. Update the plan every five years to document and ensure the District is appropriately managing the maintenance and resiliency of its water, wastewater and drainage assets.
- Continue to seek out potential grant opportunities to fund capital projects and prepare the District for eligibility requirements, as necessary.
 - Continue to develop and maintain strategic partnerships with regional partners where benefits to the District and region are determined to be beneficial.
 - Participate and contribute as an active partner with Brazos River Authority to track changes to partners and systems to ensure the water supply contract remains a valuable asset to the District.
 - Participate and contribute as an active partner of the City of Round Rock with the Brushy Creek Regional Wastewater System and track changes to partners and systems





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to ensure the Wastewater Service Agreement with Round Rock remains a valuable asset to the District.

- Continue to work and partner with Williamson County to efficiently deliver projects and use the entire ARPA financial allocation provided.
- Provide GIS services for the organization, creating a database for District asset management.

Cost Center Essential Functions

District Engineer: Oversees District operations of the GIS and Project Management Team and ensures timely execution of all phases of multi-faceted construction, maintenance, or rehabilitation projects from inception to completion of projects relating to water, wastewater, and stormwater.

Public Works Administrative Assistant: Serves as the Department’s contact person, including greeting the public, answering telephone calls, and taking messages or directing calls to appropriate person; receives reports/requests from Customer Services concerning the need for water and wastewater repairs, connects and disconnects.

District Project Manager: Ensures timely execution of all phases of multi-faceted construction, maintenance, or rehabilitation projects for the District from inception to completion of projects relating to parks and trails systems.

Geographical Information System Specialist: Responsible for creating, obtaining, and curating spatial asset data for Brushy Creek Municipal Utilities District.



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Budgeted Positions

Table 34: Shared Services Budgeted Positions (Count is headcount, not Full-Time Equivalents)

Class	Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours	Difference Count	Difference Hours
Finance	Accounting Assistant	Part Time 20+	1	1,300	1	1,300	-	-
Finance	Accounts Payable Specialist	Full Time	1	2,080	1	2,080	-	-
Finance	Controller	Full Time	1	2,080	1	2,080	-	-
Finance	Payroll & Accounting Specialist	Full Time	1	2,080	1	2,080	-	-
Finance	Procurement Specialist	Full Time	1	2,080	1	2,080	-	-
Finance	Senior Accountant	Full Time	1	2,080	1	2,080	-	-
Finance	Utility Billing & A/R Specialist	Full Time	1	2,080	1	2,080	-	-
Shared Services	[NEW] Administrative Assistant	Full Time		-	1	2,080	1	2,080
Shared Services	Administration Manager	Full Time	1	2,080	1	2,080	-	-
Shared Services	Administrative Assistant	Full Time	1	2,080	1	2,080	-	-
Shared Services	Customer Service Representative	Full Time	5	10,400	5	10,400	-	-
Shared Services	Customer Service Supervisor	Full Time	1	2,080	1	2,080	-	-
Shared Services	District Engineer	Part Time 30+	1	1,820	1	1,820	-	-
Shared Services	District Project Manager	Full Time	1	2,080	1	2,080	-	-
Shared Services	Documentation Specialist	Full Time	1	2,080	1	2,080	-	-
Shared Services	General Manager	Full Time	1	2,080	1	2,080	-	-
Shared Services	GIS Specialist	Full Time	1	2,080	1	2,080	-	-
Shared Services	HR Manager	Full Time	1	2,080	1	2,080	-	-
Shared Services	Human Resources Specialist	Full Time			1	2,080	1	2,080
Shared Services	Human Resources Specialist	Part Time 30+	1	1,820	0	-	(1)	(1,820)
Shared Services	IT Support Specialist	Full Time	1	2,080	1	2,080	-	-
Shared Services	IT Systems Administrator	Full Time	1	2,080	1	2,080	-	-
Shared Services	Parks & Recreation Department Manager	Full Time	1	2,080	1	2,080	-	-
Shared Services	Public Information Specialist	Full Time	1	2,080	1	2,080	-	-
Shared Services	Safety Specialist	Full Time	1	2,080	1	2,080	-	-
Shared Services	Security Guard	Full Time	3	6,240	3	6,240	-	-
Shared Services	Security Guard Lead	Full Time	1	2,080	1	2,080	-	-
Subtotal			31	63,180	32	65,520	1	2,340



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Table 35: Shared Services Allocations

Position	Administration	Security Services	Customer Service	Information Technology	Human Resources	Financial Services	Project Management and GIS	Parks Programs	Aquatics
Accounts Payable Specialist						100%			
Administration Manager	100%								
Administrative Assistant	100%								
Controller						100%			
Customer Service Representative			100%						
Customer Service Supervisor			100%						
District Project Manager							100%		
Documentation Specialist	100%								
General Manager	100%								
Geographic Information Systems Specialist							100%		
HR Manager					100%				
Human Resources Specialist					100%				
Information Technology Support Specialist				100%					
Information Technology Systems Administrator				100%					
Payroll & Accounting Specialist						100%			
Procurement Specialist						100%			
Public Information Specialist	25%							25%	25%
Safety Specialist		100%							
Security Guard		100%							
Security Guard Lead		100%							
Senior Accountant						100%			
Utility Billing & A/R Specialist						100%			
Accounting Assistant						100%			
[NEW] Administrative Assistant	100%								
District Engineer							100%		

Professional Associations

Table 36: 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 Resources Association (WILCOHR)
Texas Municipal League Human Resource Association (TMLHR)
Society of Human Resource Management (SHRM)

Team Member Certifications

Table 37: Shared Services Team Member Certifications

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



BCMUD Public Engagement

The District engages the public through several different committees, meetings, and information systems. These include our Reverse 9-1-1 initiative, weekly newsletters, advisory committees, and Town Hall meetings.

Advisory Committees

The District has three standing committees that meet regularly to discuss issues pertaining to the District's parks and Community Center, as well as water, wastewater, and stormwater utilities. The committees provide advice and make recommendations to the Board of Directors.

Advisory Committee Statement of Purpose:

The purpose of the Parks and Recreation Advisory Committee is to work with staff to advise the Brushy Creek Municipal Utility District (BCMUD) Board of Directors regarding parks and recreation policy matters, capital expenditures, budgetary oversight as well as the management, maintenance, enhancement, and expansion of District parks, pools, greenbelts and recreational areas and programs. The gathering and dissemination of information will assist the board, the staff and thereby the residents of the District in sustaining and enhancing the parks, pools, and recreational areas we share. The Committee shall also work with staff to generate ideas and guidelines for usage of District facilities that promote community activities. The Parks and Recreation Advisory Committee, working with staff, shall build on community input to offer the Board of Directors a Long-term Strategic Plan for the systematic maintenance, periodic modernization of park, pool, greenbelt, and recreational needs of our growing District.

1) Community Center Advisory Committee

The Community Center Advisory Committee (CCAC) provides an opportunity to provide meaningful input and assistance to improve the Community Center and its operations for the benefit of the Community.

2) Parks & Recreation Advisory Committee

The Parks & Recreation Committee (PARC) works with staff to advise the Board of Directors regarding parks and recreation policy matters, capital expenditures, and budgetary oversight, as well as the management, maintenance, enhancement, and expansion of District parks, pools, greenbelts, and recreational areas and programs.

3) Utilities Infrastructure Advisory Committee

The Utilities Infrastructure Advisory Committee (UIAC) advises the Board of Directors regarding the management, enhancement, and expansion of District's water supply, water treatment, water distribution, wastewater collection, and drainage systems.

4) Brushy Creek Teen Council

Brushy Creek Teen Council (BCTC) members provide an important voice in planning teen programs for the Brushy Creek Community. This advisory group of teens has fun and makes new friends while gaining leadership skills and making a positive contribution to the Brushy Creek Life.



Town Hall Meetings

The Brushy Creek Board of Directors encourages District residents to attend our fall and spring Town Hall meetings to stay up to date on important news and projects.

Reverse 9-1-1 Initiative

The Brushy Creek MUD implements an emergency messaging system to communicate critical information to District customers during emergency conditions. This type of system is often referred to as "reverse 911".

Social Media and Website

The District updates citizens online through its website, bcmud.org, and social media accounts that include Facebook, NextDoor and LinkedIn. Content includes but is not limited to updates on events and programs, temporary facility closures, job listings, and public service announcements.



Photo 62: BCMUD website

Newsletter

The District sends a weekly newsletter that includes information on meeting dates and times, new services, temporary facility closures, programs, events, and District and area news.

LED Signs

There are six Light Emitting Diode (LED) signs throughout the District. Messaging on these signs includes event date and time reminders, bill payment due dates, and positive general statements.

Catalogs

The District publishes a Parks and Recreation Catalog twice a year with current programs and events. The Catalog is mailed to residents and members and can be viewed online.

KidCheck App

KidCheck is an easy-to-use online check-in system for children enrolled in Brushy Creek Programs that simplifies and further secures the check-in and out process.

Board of Directors Meetings

The Board of Directors generally meets at 6 p.m. on the second and fourth Thursday of each month. Meetings are held at the Community Center located at 16318 Great Oaks Drive and are open to the public. Information about Board meetings including agendas, packet materials, and minutes is available on the BCMUD website. Additionally, BCMUD residents may take advantage of our District Suggestion Box and Board of Directors Email address.



Debt Service Fund (DSF)

The FY 2025 Debt Service Budget

The taxable assessed value for the District for the 2024 tax year is \$3,051,354,926 as of the original certification of the 2024 tax rolls by the Williamson Central Appraisal District, which reflects an approximately 4.60 % increase from the previous tax year. With guidance from the District’s financial advisor based on the 2024 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 \$0.1000000 District-wide debt service (I&S) tax rate for fiscal year 2025 (tax year 2024).

The taxable assessed value for the Sendero Springs and Cornerstone Defined Area in the District (the “Defined Area”) for the 2024 tax year is \$774,163,439 as of original certification of the 2024 tax rolls by the Williamson Central Appraisal District, which reflects an approximately 7.39% increase from the previous tax year. 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 \$0.1000000 Defined Area debt service (I&S) tax rate for fiscal year 2025 (tax year 2024).

Assuming a 99% tax collection rate and the above taxable values for the 2024 tax year, a tax of \$0.1000000 will generate approximately \$3,020,800 in debt service tax revenue for the District, and a tax of \$0.1000000 will generate \$766,422 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 2025, additional revenues include interest income (approximately \$66,000) budgeted at an estimated 4.00% earnings on the District’s debt service fund balance and interest income (approximately \$14,000) budgeted at an estimated 4.00% earnings on the Defined Area’s debt service fund balance.

Overview of Outstanding Debt

At the beginning of the 2025 fiscal year, the Brushy Creek Municipal Utility District's total bonded indebtedness will be \$23,500,000. This includes the District-Wide bonds and the Defined Area bonds, 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 \$12,530,000 at the beginning of fiscal year 2025.

Table 38: District-Wide Outstanding Debt

Brushy Creek Municipal Utility District District-Wide Bond Debt Outstanding At the Beginning of Fiscal Year 2025			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2019 (Refunding)	6,605,000	4,505,000	2,100,000
Series 2020 (Refunding)	8,140,000	3,625,000	4,515,000
Series 2020 (New Money)	2,100,000	1,170,000	930,000
Series 2020A (Refunding)	5,600,000	615,000	4,985,000
TOTAL	<u>22,445,000</u>	<u>9,915,000</u>	<u>12,530,000</u>

Series 2019 unlimited tax Refunding bond (rating AA-) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>

Series 2020 unlimited tax Refunding bond (rating AA-) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>

Series 2020 unlimited tax New Money bond (rating AA-) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>

Series 2020A unlimited tax New Money bond (rating AA-) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>



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 part from taxes. The purpose of the debt is to purchase, construct, operate, and maintain a water, wastewater, and drainage system within the Sendero Springs and Cornerstone Defined Area. As of the beginning of the fiscal year 2025, the District had issued eight 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 \$7,845,000 at the beginning of fiscal year 2025.

Table 39: Defined Area Bond Debt Outstanding

Defined Area Bond Debt Outstanding At the Beginning of Fiscal Year 2025			
<u>Name of Issue</u>	<u>Original Principal</u>	<u>Amount Retired</u>	<u>Amount Outstanding</u>
Series 2015 (New Money)	3,530,000	950,000	2,580,000
Series 2015 (Refunding)	3,625,000	1,395,000	2,230,000
Series 2020 (Refunding)	1,795,000	345,000	1,450,000
Series 2021 (Refunding)	1,850,000	265,000	1,585,000
TOTAL	<u>10,800,000</u>	<u>2,955,000</u>	<u>7,845,000</u>

Series 2015 unlimited tax New Money bond (rating AA) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>

Series 2015 unlimited tax Refunding bond (rating AA) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>

Series 2020 unlimited tax Refunding bond (rating AA) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>

Series 2021 unlimited tax Refunding bond (rating AA) transcripts available at:
<https://www.bcmud.org/content/13128/13274/14046.aspx>



Debt Service Fund Balance

The Debt Service Fund balance is projected to be approximately \$2,195,000 as of the start of fiscal year 2025. All Debt Service funds are restricted to making debt payments.

Projected Debt Service Fund Balance	\$ 2,575,000
Restricted to District-wide Debt Service	\$ 1,764,000
Restricted to Defined Area Debt Service	\$ 811,000
Unassigned	\$ 0

Debt Service Obligations

Fiscal Year 2025

The required bond debt service payments for the calendar year 2025 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.

Table 40: Revenue Bonds Total, Principal and Interest

	Principal	Interest	Total
Revenue Bonds	\$490,000	\$82,188	\$572,188
Nonrevenue Bonds Defined Area Bonds	625,000	235,125	860,125
Nonrevenue Bonds District -Wide Bonds	2,800,000	381,613	3,181,613
Total	<u>\$3,915,000</u>	<u>\$698,925</u>	<u>\$4,613,925</u>

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 \$0.100000 per \$100 of Assessed Value (AV) in FY 2024. The FY 2025 Budget reflects an I&S tax rate of \$0.100000 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 2024, the I&S tax rate for the Defined Area was \$0.100000 per \$100 of AV. The FY 2025 Budget decreases the I&S tax rate for the Defined Area to \$0.100000 per \$100 of AV.



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Fund Balance

The District typically transfers funds from the Debt Service fund balance for current-year obligations. The Debt Service fund balance is projected to be \$1,405,000 at the end of the 2025 fiscal year, plus an additional \$790,000 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 operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- None.

Expenses:

- None.



CRF: Capital Recovery Fund Cost Center, 620

The Capital Recovery Fund accounts for the accumulation of revenues the District receives through capital recovery fees associated with new development, often called tap fees. These fees include a water capital recovery fee, a wastewater capital recovery fee, and a builder's park capital fee and are used to fund utility and parks capital projects.

Significant operating variances from the original FY2024 budget approved in August 2023 include:

Revenues:

- Investment & Other Revenue category increases of ~\$136k, or 3400%, pending.

Expenses:

- None.



Capital Recovery Fund (CRF)

The District receives revenue from capital recovery fees associated with new development, often called tap fees. These fees include a water capital recovery/impact fee, a wastewater capital recovery/impact fee, and a builder parks capital fee are used to fund utility and parks capital projects. The Capital Recovery Fund Investment balance is reported to be approximately \$2.8M on the June 30, 2024 approved Cash Investment Inventory Report. The fund balances from the water impact fees are reported as \$1,066,485, and \$1,511,979 from the Wastewater impact fee fund balance as of June 30, 2024.

Fund Revenues

The District reached substantial buildout in 2017, which was also the District's 40th anniversary. Consequently, the ability to collect CRFs (impact fees) has declined significantly, which has impacted the District's budget. The FY 2025 capital recovery fee revenue is based on the sale of 9 LUEs, an increase from FY24 and largely associated with the anticipated sale of the Cat Hollow HOA property. As the District has reached substantial build-out, only a few remaining commercial properties will be developed.

The Capital Fund consists of three primary revenue sources: the water connection fee, the wastewater connection fee, and interest income. These CRFs are 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 revenue generated by the CRF 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.

The proceeds collected will assist in funding the District's share of capital project funding for the Williamson County Regional Raw Water line (WCRRWL). In FY 2025, the District budgeted \$18,855.

Wastewater Capital Recovery Fee (CRF)

The revenue 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). Using the impact fees for other projects would require an amendment to the Capital Improvement Plan or TCEQ approval.



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The proceeds collected will assist in funding the District's share of capital project funding for the Brushy Creek Regional Wastewater System (BCRWWS). In FY 2024, the District budgeted \$16,236.



Appendix A: Williamson County Regional Raw Water Line, BRA Open Market Debt (Series 2019 and Series 2020)

BRAZOS RIVER AUTHORITY
(Williamson County Regional Raw Water Line)
Brushy Creek Municipal Utility District: 6.544%
TOTAL PROJECT DEBT SERVICE AS OF OCTOBER 1, 2024

Date	Open Market Debt (Series 2019)			
	Principal	Interest	Total	FY Total
3/1/2025	-	10,838.50	10,838.50	-
9/1/2025	74,601.60	10,838.50	85,440.10	-
9/30/2025	-	-	-	96,278.60
3/1/2026	-	9,346.47	9,346.47	-
9/1/2026	78,200.80	9,346.47	87,547.27	-
9/30/2026	-	-	-	96,893.74
3/1/2027	-	7,391.45	7,391.45	-
9/1/2027	80,491.20	7,391.45	87,882.65	-
9/30/2027	-	-	-	95,274.10
3/1/2028	-	5,379.17	5,379.17	-
9/1/2028	83,108.80	5,379.17	88,487.97	-
9/30/2028	-	-	-	93,867.14
3/1/2029	-	4,132.54	4,132.54	-
9/1/2029	86,053.60	4,132.54	90,186.14	-
9/30/2029	-	-	-	94,318.67
3/1/2030	-	2,841.73	2,841.73	-
9/1/2030	88,671.20	2,841.73	91,512.93	-
9/30/2030	-	-	-	94,354.66
3/1/2031	-	1,511.66	1,511.66	-
9/1/2031	91,288.80	1,511.66	92,800.46	-
9/30/2031	-	-	-	94,312.13
3/1/2032	-	142.33	142.33	-
9/1/2032	9,488.80	142.33	9,631.13	-
9/30/2032	-	-	-	9,773.46
3/1/2033	-	-	-	-
9/1/2033	-	-	-	-
9/30/2033	-	-	-	-
3/1/2034	-	-	-	-
9/1/2034	-	-	-	-
9/30/2034	-	-	-	-
	\$ 868,061.60	\$ 190,881.94	\$ 1,058,943.54	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

BRAZOS RIVER AUTHORITY
(Williamson County Regional Raw Water Line)
Brushy Creek Municipal Utility District: 6.544%
TOTAL PROJECT DEBT SERVICE AS OF OCTOBER 1, 2024

Open Market Debt (Series 2020)				
Date	Principal	Interest	Total	FY Total
3/1/2021	\$ -	\$ 10,181.78	\$ 10,181.78	\$ -
9/1/2021	76,251.32	12,218.14	88,469.45	-
9/30/2021	-	-	-	98,651.23
3/1/2022	-	11,357.58	11,357.58	-
9/1/2022	81,143.04	11,357.58	92,500.61	-
9/30/2022	-	-	-	103,858.19
3/1/2023	-	9,945.52	9,945.52	-
9/1/2023	81,883.33	9,945.52	91,828.85	-
9/30/2023	-	-	-	101,774.38
3/1/2024	-	8,889.32	8,889.32	-
9/1/2024	86,180.95	8,889.32	95,070.26	-
9/30/2024	-	-	-	103,959.58
3/1/2025	-	7,873.16	7,873.16	-
9/1/2025	86,153.05	7,873.16	94,026.21	-
9/30/2025	-	-	-	101,899.37
3/1/2026	-	7,092.44	7,092.44	-
9/1/2026	89,117.22	7,092.44	96,209.66	-
9/30/2026	-	-	-	103,302.10
3/1/2027	-	5,864.31	5,864.31	-
9/1/2027	93,153.65	5,864.31	99,017.97	-
9/30/2027	-	-	-	104,882.28
3/1/2028	-	4,344.03	4,344.03	-
9/1/2028	93,907.68	4,344.03	98,251.71	-
9/30/2028	-	-	-	102,595.74
3/1/2029	-	2,976.65	2,976.65	-
9/1/2029	97,897.74	2,976.65	100,874.38	-
9/30/2029	-	-	-	103,851.03
3/1/2030	-	1,527.96	1,527.96	-
9/1/2030	101,863.97	1,527.96	103,391.93	-
9/30/2030	-	-	-	104,919.89
3/1/2031	-	-	-	-
9/1/2031	-	-	-	-
9/30/2031	-	-	-	-
3/1/2032	-	-	-	-
9/1/2032	-	-	-	-
9/30/2032	-	-	-	-
3/1/2033	-	-	-	-
9/1/2033	-	-	-	-
9/30/2033	-	-	-	-
3/1/2034	-	-	-	-
9/1/2034	-	-	-	-
9/30/2034	-	-	-	-
	\$ 887,551.95	\$ 142,141.84	\$ 1,029,693.79	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

BRAZOS RIVER AUTHORITY
(Williamson County Regional Raw Water Line)
Brushy Creek Municipal Utility District: 6.544%
TOTAL PROJECT DEBT SERVICE AS OF OCTOBER 1, 2024

Date	Total Project Debt			
	Principal	Interest	Total	FY Total
3/1/2021	-	25,162.63	25,162.63	-
9/1/2021	142,345.72	27,198.99	169,544.70	-
9/30/2021	-	-	-	198,177.97
3/1/2022	-	25,347.01	25,347.01	-
9/1/2022	149,200.64	25,347.01	174,547.65	-
9/30/2022	-	-	-	199,894.66
3/1/2023	-	22,914.10	22,914.10	-
9/1/2023	151,904.13	22,914.10	174,818.23	-
9/30/2023	-	-	-	197,732.32
3/1/2024	-	20,807.58	20,807.58	-
9/1/2024	158,164.95	20,807.58	178,972.52	-
9/30/2024	-	-	-	199,780.10
3/1/2025	-	18,711.66	18,711.66	-
9/1/2025	160,754.65	18,711.66	179,466.31	-
9/30/2025	-	-	-	198,177.97
3/1/2026	-	16,438.91	16,438.91	-
9/1/2026	167,318.02	16,438.91	183,756.93	-
9/30/2026	-	-	-	200,195.83
3/1/2027	-	13,255.76	13,255.76	-
9/1/2027	173,644.85	13,255.76	186,900.62	-
9/30/2027	-	-	-	200,156.38
3/1/2028	-	9,723.19	9,723.19	-
9/1/2028	177,016.48	9,723.19	186,739.68	-
9/30/2028	-	-	-	196,462.87
3/1/2029	-	7,109.18	7,109.18	-
9/1/2029	183,951.34	7,109.18	191,060.52	-
9/30/2029	-	-	-	198,169.70
3/1/2030	-	4,369.69	4,369.69	-
9/1/2030	190,535.17	4,369.69	194,904.86	-
9/30/2030	-	-	-	199,274.56
3/1/2031	-	1,511.66	1,511.66	-
9/1/2031	91,288.80	1,511.66	92,800.46	-
9/30/2031	-	-	-	94,312.13
3/1/2032	-	142.33	142.33	-
9/1/2032	9,488.80	142.33	9,631.13	-
9/30/2032	-	-	-	9,773.46
3/1/2033	-	-	-	-
9/1/2033	-	-	-	-
9/30/2033	-	-	-	-
3/1/2034	-	-	-	-
9/1/2034	-	-	-	-
9/30/2034	-	-	-	-
	1,755,613.55	333,023.78	2,088,637.32	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Appendix B: Brushy Creek Regional Wastewater Line, CORR
Open Market Debt (Series 2016, Series 17, and Series 2022)**

Bond Debt Service-BC MUD Share					
City of Round Rock					
Series 2016 Utility System Revenue Refunding Bonds-\$35.185 M					
Period Ending	Principal	Coupon	Interest	Total P & I	Fiscal Total
2/1/2025			53,062.50	53,062.50	
8/1/2025	230,000.00		53,062.50	283,062.50	
9/30/2025				-	336,125.00
2/1/2026			47,312.50	47,312.50	
8/1/2026	245,000.00		47,312.50	292,312.50	
9/30/2026				-	339,625.00
2/1/2027			41,187.50	41,187.50	
8/1/2027	255,000.00		41,187.50	296,187.50	
9/30/2027				-	337,375.00
2/1/2028			38,000.00	38,000.00	
8/1/2028	260,000.00		38,000.00	298,000.00	
9/30/2028				-	336,000.00
2/1/2029			34,750.00	34,750.00	
8/1/2029	265,000.00		34,750.00	299,750.00	
9/30/2029				-	334,500.00
2/1/2030			31,106.25	31,106.25	
8/1/2030	275,000.00		31,106.25	306,106.25	
9/30/2030				-	337,212.50
2/1/2031			27,325.00	27,325.00	
8/1/2031	285,000.00		27,325.00	312,325.00	
9/30/2031				-	339,650.00
2/1/2032			23,050.00	23,050.00	
8/1/2032	290,000.00		23,050.00	313,050.00	
9/30/2032				-	336,100.00
2/1/2033			18,700.00	18,700.00	
8/1/2033	300,000.00		18,700.00	318,700.00	
9/30/2033				-	337,400.00
2/1/2034			12,700.00	12,700.00	
8/1/2034	310,000.00		12,700.00	322,700.00	
9/30/2034				-	335,400.00
2/1/2035			6,500.00	6,500.00	
8/1/2035	325,000.00		6,500.00	331,500.00	
9/30/2035				-	338,000.00
	3,040,000.00		985,762.50	4,025,762.50	4,025,762.50



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Bond Debt Service-BC MUD Share					
City of Round Rock					
Series 2017 Utility System Revenue Refunding Bonds-\$32.785 M					
Period Ending	Principal	Coupon	Interest	Total P & I	Fiscal Total
2/1/2025			30,387.50	30,387.50	
8/1/2025			30,387.50	30,387.50	
9/30/2025				-	60,775.00
2/1/2026			30,387.50	30,387.50	
8/1/2026			30,387.50	30,387.50	
9/30/2026				-	60,775.00
2/1/2027			30,387.50	30,387.50	
8/1/2027			30,387.50	30,387.50	
9/30/2027				-	60,775.00
2/1/2028			30,387.50	30,387.50	
8/1/2028			30,387.50	30,387.50	
9/30/2028				-	60,775.00
2/1/2029			30,387.50	30,387.50	
8/1/2029			30,387.50	30,387.50	
9/30/2029				-	60,775.00
2/1/2030			30,387.50	30,387.50	
8/1/2030			30,387.50	30,387.50	
9/30/2030				-	60,775.00
2/1/2031			30,387.50	30,387.50	
8/1/2031			30,387.50	30,387.50	
9/30/2031				-	60,775.00
2/1/2032			30,387.50	30,387.50	
8/1/2032			30,387.50	30,387.50	
9/30/2032				-	60,775.00
2/1/2033			30,387.50	30,387.50	
8/1/2033			30,387.50	30,387.50	
9/30/2033				-	60,775.00
2/1/2034			30,387.50	30,387.50	
8/1/2034			30,387.50	30,387.50	
9/30/2034				-	60,775.00
2/1/2035			30,387.50	30,387.50	
8/1/2035			30,387.50	30,387.50	
9/30/2035				-	60,775.00
2/1/2036			30,387.50	30,387.50	
8/1/2036	335,000.00		30,387.50	365,387.50	
9/30/2036				-	395,775.00
2/1/2037			23,268.75	23,268.75	
8/1/2037	350,000.00		23,268.75	373,268.75	
9/30/2037				-	396,537.50
2/1/2038			15,831.25	15,831.25	
8/1/2038	365,000.00		15,831.25	380,831.25	
9/30/2038				-	396,662.50
2/1/2039			8,075.00	8,075.00	
8/1/2039	380,000.00		8,075.00	388,075.00	
9/30/2039				-	396,150.00
	1,990,000.00	-	1,062,725.00	3,052,725.00	3,052,725.00



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Bond Debt Service-BC MUD Share					
City of Round Rock					
Series 2022 East Plant Project Obligation-\$1.13 M					
Period Ending	Principal	Coupon	Interest	Total P & I	Fiscal Total
2/1/2025	110,000.00		2,957.50	112,957.50	
8/1/2025			2,600.00	2,600.00	
9/30/2025				-	115,557.50
2/1/2026	110,000.00		2,600.00	112,600.00	
8/1/2026			2,242.50	2,242.50	
9/30/2026				-	114,842.50
2/1/2027	115,000.00		2,242.50	117,242.50	
8/1/2027			1,868.75	1,868.75	
9/30/2027				-	119,111.25
2/1/2028	115,000.00		1,868.75	116,868.75	
8/1/2028			1,495.00	1,495.00	
9/30/2028				-	118,363.75
2/1/2029	115,000.00		1,495.00	116,495.00	
8/1/2029			1,121.25	1,121.25	
9/30/2029				-	117,616.25
2/1/2030	115,000.00		1,121.25	116,121.25	
8/1/2030			747.50	747.50	
9/30/2030				-	116,868.75
2/1/2031	115,000.00		747.50	115,747.50	
8/1/2031			373.75	373.75	
9/30/2031				-	116,121.25
2/1/2032	115,000.00		373.75	115,373.75	
8/1/2032				-	
9/30/2032				-	115,373.75
	1,130,000.00	-	40,787.50	1,170,787.50	1,170,787.50



Appendix C: Draft Revision notes

- From 5/2 to 5/16
 - BCWF:
 - Expenses; Salary; updated from \$65k to \$84k, \$65k was a mis key on the 5/2 draft should have been \$71k.
 - Expenses; Benefits; updated from \$19k to \$18k, insurance estimates decreased from 20% to 10%.
 - Expenses; Equipment & Supplies; updated from \$39k to \$29k, \$39k was a mis key on the 5/2 draft should have been \$29k.
 - Capital and Project Expenses added.
 - Water Transmission
 - Cost center name updated from Water Distribution to Water Transmission.
 - Expenses; Salaries; updated from \$27k to \$26k, reflective of recent pay scale update.
 - Expenses; Contractual; updated from \$38k to \$88k, General Engineering Contract cost shifted to cost center 150.
 - Capital and Project Expenses added.
 - Wastewater: Capital and Project Expenses added.
 - Stormwater: Capital and Project Expenses added.
 - Park Programming
 - Expenses; Contractual; updated from a decrease of \$28k to an increase of \$11k, due to transfer of equipment rental (e.g., inflatables) from the Maintenance, Repair & Facility category.
 - Expenses; Maintenance, Repair & Facility; updated from an increase of \$10k to a decrease of \$29k, due to transfer of equipment rental (e.g., inflatables) to the Contractual category.
 - Capital and Project Expenses added.
 - Community Center Programming
 - Expenses; Salaries; updated from \$92k to \$91k, calculation adjustment.
 - Capital and Project Expenses added.
 - Park Maintenance
 - Expenses; Benefits; updated from \$14k to \$10k, insurance estimates decreased from 20% to 10%.
 - Maintenance, Repair & Facility category updated from \$24k to \$44k, concrete repairs shifted to Capital Expenses as a Repair and Maintenance project.
 - Capital and Project Expenses added.
 - Community Center Garden Maintenance: Capital and Project Expenses added
 - Facilities Maintenance
 - Expenses; Benefits; updated from \$19k to \$18k, insurance estimates decreased from 20% to 10%.
 - Capital and Project Expenses added.



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- Aquatics Maintenance
 - Expenses; Salary; updated from \$15k to \$16k, Overtime hours increased slightly while remaining 24% lower than preceding 3 years.
 - Capital and Project Expenses added.
- Administration
 - Expenses; Salary; updated from increase of \$59k to decrease of \$257k, cost center shift of District Engineer, Project Manager and GIS Specialist to Project Management and GIS Cost Center.
 - Expenses; Benefits; updated to reflect cost center shift
 - Capital and Project Expenses
 - updated agenda and meeting management software from \$6,500 to \$12k,
 - Added Municode (Codification) at \$10k, and
 - Updated website from \$1,200 to \$35k.
- Information Technology: Capital and Project Expenses added
- Human Resources
 - Expenses; Contractual; updated from an increase of \$10k to a decrease of \$5k, attributed to shifting the wage and comp study to a Capital Project expense.
 - Capital and Project Expenses added.
- Financial Services: Expenses; Contractual; updated from \$28k to \$16k, due to mis key of \$28k that should have been \$17k.
- Engineering:
 - Cost Center added.
 - Capital and Project Expenses added.
- From 5/16 to 6/6
 - BCWF:
 - Revenue: Added Reimbursable Projects.
 - Expense Equipment & Supplies: a miss-sync, from \$39k to \$29k.
 - Capital and Project Expenses:
 - Added Reimbursable Projects.
 - Corrected miss-sync total of Capital Improvements from \$2,619k to \$2,678.
 - Wastewater:
 - Revenue: Added Reimbursable Projects.
 - Capital and Project Expenses:
 - Added Reimbursable Projects.
 - Stormwater
 - Expenses Salary, rounded fractional percent up instead of down, from 16% to 17%, to maintain practice of rounding consistently.
 - Added to Capital and Project Expenses a \$190k Engineering and Professional Services study which was included in the financial statements and in the summary tables but not included here within the cost center narrative.
 - Parks Programming



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

- Expenses Equipment & Supplies category, rounded fractional percent up instead of down, from 15% to 16%, to maintain practice of rounding consistently.
- Community Center
 - Revenues, Recreational Program Category, shifted \$12k to the Community Center Garden Cost Center.
 - Expenses, Salaries and Contractor Category, shifted cost from Contractor Category (Fitness Instructors) back to Salaries.
- Community Center Garden
 - Revenue Recreation Program category added from Community Center cost center.
- Executive
 - Expenses, All Other: a miss-sync, from \$90k to \$83k.
- Administration
 - Expenses, Salaries category decrease amount adjusted from \$257k to \$210k, miss-sync should have been from \$216k to \$210k with the smaller difference representing a shift from part-time to fulltime.
 - Expenses, Benefits category decrease amount adjusted from \$80k to \$72, miss-sync should have been from \$73 to \$72k with the smaller difference representing a shift from part-time to fulltime.
- Financial Services
 - Expenses, Contractual category realigned to FY24 with the addition of arbitrage audit requirements.
- From 6/6/ to 6/27
 - Wastewater
 - Expenses: Fern bluff interlocal added to Maintenance, Repair & Facility category.
 - Community Center
 - Repairs and Maintenance projects totaling \$15k from Budgeted M&O to Replace meeting room and Garden Pavilion tables and Chairs, moved into Capital Expense Purchases.
 - Aquatics
 - Utilities category decreases noted
 - Parks Maintenance
 - Revenues: Park Maintenance fee revenues added for 6 months of the year.
 - Expenses: Benefit category reflective of Salary, adding where should have been included.
 - Community Center Garden
 - Salaries category increased from additional gardener to horticulturalist.
 - Administration
 - Expenses, Utilities category decrease related to moving Streetlights to the Security Cost Center.
 - Security
 - Expenses, Utilities category increased related to receiving streetlights from admin cost center.



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- Customer Service
 - Revenue Contractual category decrease of \$1.5M, or 100%, due to shifting solid waste to new cost center.
 - Expense Contractual category decreased by \$1.3M, or 91%, due to shifting solid waste to new cost center.
- Waste Management Services
 - New cost center.
- From 6/27 to 7/18
 - BCWF
 - Expenses: Salaries category increases changed from \$85k to \$69k
 - Expenses: Benefits category increases changed from \$18k to \$15k
 - Stormwater
 - Expenses: Salaries category increases changed from \$15k to \$14k
 - Community Center Programming
 - Expenses: Salaries category increase changed from \$175k to \$167k
 - Aquatics
 - Expenses: Utilities category decreases changed from \$13k to \$10k
 - Parks Maintenance
 - Revenues: Investment & Other Revenue category increase changed from \$732k to \$714k, due to mistype.
 - Expenses: Salaries category increases changed from \$68k to \$71k
 - Facilities Maintenance
 - Expenses: Salaries category increase changed from \$22k to \$27k
 - Executive
 - Contract category increases
 - Administration
 - Expenses: Salaries category decrease changed from \$210k to \$201k.
 - Expenses: Benefits category decrease changed from \$72k to \$71k.
 - Expenses: Contractual category increase of \$30k, or 15%, resulting from document scans, increased printer lease costs, and higher liability insurance rates.
 - Maintenance, Repair & Facility category decreased changed from \$10k to \$9k.
 - Customer Service
 - Expenses: Salaries category decrease of \$34k, or 10%, with shifts to other cost centers.
 - Expenses: Benefits category decrease of \$13k, or 10%, with shifts to other cost centers.
 - Expenses: Contractual category decrease changed from \$1.3M to \$1.4M, with shifts to other cost centers.
 - Expenses: All Other category decreased of \$31k, or 79%, with shifts to other cost centers.
 - Finance
 - Expenses: Salaries category increase of \$71k, or 16%, with shift of Utility Billing into cost center.



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- Expenses: Benefits category increase of \$25k, or 19%, with shift of Utility Billing into cost center.
- Expenses: Contractual category increase of \$112k, or 73%, with shift of Utility Billing into cost center.
- Expenses: All Other category increase of \$27k, with shift of Utility Billing into cost center.
- Capital Program: Purchases
 - FY 2025 Program Costs total updated to include costs funded by External Funds: \$14,515,044 - \$4,300,000 = \$10,255,044.
 - FY 2025 Program Costs total decreased by \$832k from the June 27 budget draft total of \$11,047,204. The reduction significantly represents a \$1.2M shift in the Field Operations Building costs from FY 2025 to FY26 and the addition of \$500k to the BCWF HVAC system.
 - The source of funding for Capital Improvements shifted from Budget M&O to Budget Reserve Spending by approximately \$600k.
 - Reserve amount in prior version combined Assigned and Unassigned, amount unchanged.
 - Added Reserve for Debt Service Fund and Reserve for Capital Recovery Fee spending.
- Capital Program: Capital Improvements
 - Acu-tab conversion reassigned to capital improvement project from Repair and Replacement project.
 - Community Park Trails (TPWD Grant) reassigned to capital improvement project from Repair and Replacement project.
 - Little Village Lighting reassigned to capital improvement project from Repair and Replacement project.
 - Upsize 1600 feet of sewer line from BCWF, Townhomes, and SMFD #3 reassigned to capital improvement project from Repair and Replacement project.
 - Shirley McDonald Unstable Rock Riprap reassigned to capital improvement project from Repair and Replacement project.
 - Field Operations Site & Building improvements FY 2025 spend reduced to \$1M from \$2.2M.
- Capital Recovery Fees
 - Expenses: Contractual category increase changed from \$133k to \$24k, now at 4%.
- July 18 to August 8
 - Capital Programs – Capital Expenditures
 - Deferred Upgrade to Badge Access System with prior M&O funding of \$60k to FY26.
 - Deferred Timekeeping Module with prior M&O funding of \$10k to FY26.
 - Capital Programs – Capital Improvements
 - Added Pepper Rock Park Phase II with \$135k in Budget Reserve Spending funding.



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- Added Shirley McDonald Landscape Improvements with \$174k in Budget Reserve spending.
- Increased ARPA: Water Treatment Winterization Budget reserve spending by \$132k, to \$214k.
- Increased ARPA: Cat Hollow Lift Station Rehabilitation Phase II Budget reserve spending by \$1,047k, to \$1,346k.
- Increased ARPA: Hillside Lift Station Removal Budget reserve spending by \$101k, to \$114k.
- Increased ARPA: Ground Wells Emergency Power Generator Budget reserve spending by \$180k, to \$315k.
- Reduced ARPA: Ground Wells Emergency Power Generator Budget reserve spending by \$50k, to \$85k.
- Reduced ARPA: Ground Wells Winterization Budget reserve spending by \$205k, to 24k.
- Reduced ARPA: Water Intake Emergency Power Generator Budget reserve spending by \$213k, to \$25k.
- Capital Programs – Repairs and Replacements
 - Added Replace Recycle Pump Control Panel/Re-build Pump #2 with \$35k in Budget reserve spending.
 - Added PW: water treatment recoat pipes and surfaces (moving to FY 2025) with \$450k in total funding, sourced from \$69k in Budget reserve spending and \$380k in Budget M&O funding.
 - Increased Sendero Park Playscape Replacements Budget reserve spending by \$128k, to \$234k.
 - Increased Shirley McDonald Park Trail Repairs funding by \$167k, to \$256k; sourced from \$106k in Budget reserve spending and \$150k in Budget M&O Funding.
 - Increased Miscellaneous Sidewalk & Concrete Repairs on District Property Budget reserve spending by \$50k, to \$100k.
 - Increased Water Intake Electrical Controls Rehabilitation Budget reserve spending by \$173k, to \$600k.
 - Reduced Community Park Trail Repair Budget reserve spending by \$37k, to \$204k.
 - Reduced Cat Hollow Park Trail Repairs (Disc Golf) Budget reserve spending by \$47k, to \$197k.
- Capital Programs – Engineering and Professional Services
 - Added District website revamp with \$35k in Budget M&O funding.
 - Increased Wage and Compensation Study Budget M&O funding by \$5k, to \$20k.
 - Increased Water and Wastewater Master Plan Budget reserve spending by \$62k, to \$134k
- PARD: Community Center Programming Cost Center
 - Expenses: Salaries category increase from FY24 (\$ and %) changed from \$167k to \$202k and 11% to 13%. The dollar change is \$35k or 21% and due to an



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

- employee's wage allocation to the cost center (and any cost center) not previously being recorded.
 - Expenses: Benefit category increase from FY24 (\$ and %) changed from \$33k to \$50k and 8% to 13%. The dollar change is \$17k or 50% and responsive to the salary category change.
- PARD: Park Maintenance Cost Center
 - Revenue: Investment & Other Revenue category increase from FY24 (\$ and %) changed from \$714k to \$419k and 4037% to 2272%. The dollar change is \$295k or 42% and due to the Land Management and Park Maintenance fee being reduced from \$17.78 to \$10.00.
 - Expenses: Salary category increase from FY24 (\$ and %) changed from \$71k to \$95k and 20% to 27%. The dollar change is \$24k and due to the addition of a part-time gardener position with 70% allocation to the park maintenance cost center.
 - Expenses: Benefits category increase from FY24 (\$ and %) changed from \$16k to \$30k and 12% to 20%. The dollar change is \$14k and due to the addition of a part-time gardener position with 70% allocation to the park maintenance cost center.
 - Expenses: Equipment category increase from FY24 (\$ and %) changed from \$5k to \$20k and 4% to 17%. The dollar change is \$15k and due to the need to replace two playground slides.
- PARD: Community Center Garden Cost Center
 - Expenses: Salaries category increase from FY24 (\$ and %) changed from \$23k to \$34k and 32% to 48%. The dollar change is \$11k or 48% and due to the addition of a part-time gardener position with 30% allocation to the community center garden cost center.
- Shared Services: Executive Cost Center
 - Expenses: All Other category decrease (\$ and %) from FY24 changed from \$724k to \$73k and 99% to 10%. The dollar change is \$651k or 90% and due to Board Contingency unexpectedly not being picked up in the prior budget version.
- Shared Services: Administration Cost Center
 - Expenses: Equipment category increase from FY24 (\$ and %) changed from \$6k to \$12k and 29% to 56%. The dollar change is \$6k or 100% and due to including the FileHold subscription.
- Shared Services: Security Cost Center
 - Expenses: Contractual category increase from FY24 (\$ and %) changed from \$12k to \$23k and 8% to 16%. The dollar change is \$11k or 92% and due to Williamson County patrol rate increases from \$55/hr. to \$65/hr.; the prior budget estimated the rate increase from \$55/hr. to \$60/hr.
- Shared Services: Financial Services Cost Center
 - Expenses: Contractual category increase from FY24 (\$ and %) changed from \$112k to \$114k and 73% to 74%. The dollar change is \$2k or 2% and due to utility billing software subscription increases.
- August 8 to August 22



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- Rates and Fees:
 - Added Williamson County Raw Water supply to rates and fees
 - Added rates for Drought stage surcharges.
 - Updated land management fee to reflect current RFP language.
 - Updated Emergency Management and Hazard Mitigation Fee to reflect current RFP language.
- Debt Service Fund
 - Updated narrative reflective of proposed tax rates.
- Fund Structures
 - Expanded explanation of Budget M&O, Budget I&S, Budget Reserve spending, and External funding.
 - Relocated descriptions of fund structure types to appendix as a reference.
 - Redrafted the basis of budgeting section.
- Capital Programs
 - Updated definition of Capital Improvement Projects, Repair and Replacement, Engineering and Professional Services, and Capital Expenditures to be aligned with GFOA, maintaining consistency with financial audits, and communicating internal control purpose. And, updated project GL's accordingly, effectively shifting many projects to Capital Improvements.
 - Added content about the prior planning initiative using the infrastructure prioritization framework.
 - Added funding for Gym Equipment reserve, estimated at \$11k.
- PARC Department Budgeted Positions table updated, reflecting draft revisions:
 - No net change: 1820 hours to Parttime Members Services while reducing Recreation Shift Lead hours by 1820.
 - No net change: Add 10,172 hours to Programs Assistant while reducing Recreation Programs Manager hours by 4,894 and Programs Assistant hours by 5,278.
 - Add: Part-time gardener at 1,820 hours
 - Add: Full-time horticulturalist at 2,080 hours.
 - Add: 500 hours to Personal Trainers, due to programming demands and reallocation of hours from Fitness Instructors.
 - Reduce: Fitness Instructor hours by 65, due to reallocating these hours to Personal Trainers.
- Cost Center Updates
 - Correction to fuel cost calculation
 - Water Treatment Expenses: Equipment & Supplies category decrease from FY24 (\$ and %) changed from \$29k to \$20k and 11% to 8%. The dollar change is \$9k.
 - Water Transmission Expenses: Equipment & Supplies category increase from FY24 (\$ and %) changed from \$74k to \$75k and 60% to 60%. The dollar change is \$1k.



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- Park Maintenance Expenses: Equipment & Supplies category decrease from FY24 (\$ and %) changed from \$20k to \$28k and 17% to 24%. The dollar change is \$8k.
-
- Stormwater
 - Added note: Conversion from LUE to ERU fee calculation methodology.
- Park Maintenance
 - Revenue: Investments & Other Revenue category increase from FY24 (\$ and %) changed from \$419k to \$361k and 2272% to 2045%. The dollar change is \$58k and associated with a reduced Parks Maintenance fee from \$10 to \$9 per month.
 - Expense: Benefits Category increase from FY24 (\$ and %) changed from \$30k to \$28k, correcting a typo.
 - Expense: Maintenance, Repair & Facility category decrease from FY24 (\$ and %) changed from \$44k to \$7k and 69% to 10%. The dollar change is \$37k and due to budgeting correction. The category no longer shows a significant variance to FY24's budget.
- Community Center Programming Cost Center:
 - Expenses: The salaries category increase from FY24 (\$ and %) changed from \$202k to \$129k and 11% to 9%. The dollar change is \$73k or 36%, and it is due to budget corrections to Personal Trainer and Fitness Instructor annual hours.
 - Expenses: The benefits category increases from FY24 (\$ and %) changed from \$50k to \$38k and 13% to 10%. The dollar change is \$12k or 24%, and it is due to salaries category adjustments.
- Community Center Garden: Revenue: The Recreation Program category increase from FY24 (\$ and %) changed from \$12k to \$6k. The dollar change is \$6k and is associated with the CC Garden's closure during Phase II's renovation.
- Administration:
 - Expense: Contractual category increase from FY24 (\$ and %) changed from \$30k to \$31k and 15% to 15%. The dollar change is \$1k and due to adding iCompass conference training for two people.
 - Expense: Equipment & Supplies category increase from FY24 (\$ and %) changed from \$12k to \$18k and 60% to 83%. The dollar change is \$6k and due to consolidating organization-wide use of Grammarly and Constant Contact into this cost center general ledger.
- Security:
 - Expense: Contractual category increase from FY24 (\$ and %) changed from \$22k to \$17k and 16% to 13%. The dollar change is \$5k and due to transferring camera maintenance to the Information Technology cost center.
 - Expense: Expense: Contractual category increase from FY24 (\$ and %) changed from \$22k to \$17k and 16% to 13%. The dollar change is \$5k



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and due to transferring camera maintenance to the Information Technology cost center.

- Expense: Expense: Utilities category increase from FY24 (\$ and %) changed from \$172k to \$170k and 14,350% to 14,383%. The dollar change is \$2k and due to transferring camera cellular cost to Information Technology cost center.
- Financial Services: Expenses: Contractual category increase from FY24 (\$ and %) changed from \$114k to \$138k and 74% to 89%. The dollar change is \$28k and due to utility billing software maintenance agreement shifting out of Customer Service but not being previously transferred into Financial Services.



Appendix D: 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 refunding 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.

ARPA – American Rescue Plan Act.

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

Assigned fund balance - Amounts intended to be used by the District for specific purposes. Intent can be expressed by the District or by an official to which the Board delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.

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).

Committed Fund Balance - Amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors of the District. Commitments may be changed or lifted only by the Board of Directors taking the same formal action that imposed the constraint originally.

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 debt refunding 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.



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Director—An individual known as a director appointed or elected to the district's Board. Must be at least 18 years old, reside within the State of Texas and either (a) own land subject to taxation inside the District's boundaries OR (b) be a qualified voter in the district.

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



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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. The balance of funds resulting from prior year funds carried forward (or Budget Reserves). Fund types defined by GASB 54 include Restricted, Committed, Assigned, Unassigned, and Nonspendable.

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 Principles.

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



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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 those 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.

Nonspendable fund balance - Amounts that are not in a spendable form or are required to be maintained intact.

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.

Restricted fund balance - Amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation.



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Single Audit – audits of local governments that expend over a threshold amount in Federal awards during a fiscal year.

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.

TCEQ—Texas Commission on Environmental Quality.

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.

Unassigned fund balance -The residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.



Appendix E: Fund Structure Types Reference

The Government fund type category includes the following funds:

- The General Fund is basic account of all financial resources not accounted for in another fund. A detailed summary and account of the BCMUD General Fund is provided the General Fund section.
- The Debt Service fund accounts for the accumulation of financial resources restricted for the payment of long-term debt that requires the use of a separate fund, such as voter-approved general obligation bonds.
- The Capital Recovery Fund (or Capital Projects Fund) accounts for all restricted financial resources used to acquire on construct major capital facilities (including general obligation bond proceeds).
- A Special Revenue Fund accounts for revenues that are legally restricted to be used for specific purposes.
- Permanent Funds account for resources legally restricted so that earnings, and not principal, may be used to support District activities.

The Proprietary Fund type includes funds held in trusts and cannot be used for District programs. These include pension trusts funds, investment trust funds, private-purpose trust funds, and Agency Funds.

- An Enterprise fund uses the full accrual basis of accounting and requires a statement of cash flow for accounts for all activities related to providing goods and services for which the district charges a fee. Fees are set with the intention of recovering most or all of the associated costs, including depreciation and debt service.
- Internal Service Fund accounts for activities related to providing goods and services to other district funds or other governments on a cost-reimbursement basis if the District is the primary participant in the activity.

The Fiduciary Fund type is an asset focused fund-type recording changes in net assets for funds that cannot be used for District programs and are held in trust for others. These include pension trust funds, investment trust funds, private-purpose trust funds, and agency trust funds.



Appendix F: Safekeeping District Assets Policy

**BRUSHY CREEK MUNICIPAL UTILITY
DISTRICT SAFEKEEPING OF ASSETS
POLICIES**

**BRUSHY CREEK MUNICIPAL UTILITY
DISTRICT
ORDER NO. 24-0912-11**

**ORDER AUTHORIZING GENERAL MANAGER TO APPROVE CERTAIN
EXPENDITURES AND CONTRACTS; PROVIDING FOR THE DISBURSEMENT OF
DISTRICT FUNDS; PROVIDING FOR PURCHASING, CAPITALIZATION,
FINANCIAL REPORTING, VOIDING OF CHECKS AND SURPLUS PROPERTY
DISPOSITION POLICIES; DELEGATING CHANGE ORDER APPROVAL
AUTHORITY TO THE GENERAL MANAGER; AND CONTAINING OTHER
MATTERS RELATING TO THE SAFEKEEPING OF DISTRICT FUNDS**

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

WHEREAS, Brushy Creek Municipal Utility District (the "District") is a duly created and existing municipal utility district created and operating under Chapters 49 and 54 of the Texas Water Code, as amended;

WHEREAS, the Board of Directors is responsible for the management of District assets and funds;

WHEREAS, the Board of Directors desires to institute adequate controls for the safekeeping of District funds yet allow for the timely payment of bills and conduct of District business by the District's General Manager;

WHEREAS, Section 49.151 of the Texas Water Code provides that by resolution, the board of directors of a water district may allow the general manager, treasurer, bookkeeper, or other employee of the water district to sign disbursements;

WHEREAS, Section 49.056 of the Water Code provides that the board of directors of a water district may delegate to the general manager full authority to manage and operate the affairs of the district subject only to the orders of the board; and

WHEREAS, in accordance with the Texas Water Code, the Board of Directors desires to authorize its General Manager and Controller to sign certain disbursements; to authorize the General Manager and Controller to approve certain expenditures of District funds and contracts subject to certain limitations; to adopt purchasing, capitalization and financial reporting policies; to adopt voided check and surplus property disposition policies; and to otherwise institute additional internal controls for the safekeeping and protection of public funds and property.



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NOW THEREFORE, BE IT ORDERED BY THE BOARD OF DIRECTORS OF BRUSHY CREEK MUNICIPAL UTILITY DISTRICT THAT:

1. The facts and recitations found in the preamble of this Order are hereby found and declared to be true and correct, and are incorporated by reference herein and expressly made a part hereof, as if copied verbatim.
2. The General Manager in coordination with the Controller of the District shall establish, maintain and enforce an internal control structure designed to ensure all District assets are protected from loss, theft, or misuse. The internal controls shall address, without limitation, the following concerns:
 - a. Control of collusion;
 - b. Separation of transaction authority from accounting and records keeping;
 - c. Compliance with the District's Investment Policy;
 - d. Written confirmation of telephone transaction for investment and wire transfers;
 - e. Compliance with District's purchasing procedures; and
 - f. Performance of an independent annual compliance audit of management controls and adherence to this Order
3. For purposes of this Order, a "disbursement" is the discharging by making payment of a liability, debt, accounts payable, transfer, or other obligation previously approved by the Board of Directors or General Manager of the District. An "expenditure" represents the prior approval of the liability, debt or other obligation to be discharged by disbursement.
4. Banking and Investment Authority:
 - a. In accordance with section 49.156 of the Texas Water Code, the Board of Directors of the District shall designate one or more banks or savings associations within the State of Texas to serve as the depository for the funds of the District. The designation of depositories shall be evidenced by written resolution adopted by the Board of Directors at a duly authorized meeting.
 - b. The General Manager in coordination with the Controller is hereby directed to ensure that signature cards for all District depository accounts contain current information and only the names of those individuals authorized to conduct business on behalf of the District.
 - c. In accordance with Section 49.157 of the Texas Water Code, the Board of Directors of the District has authorized its Investment Officers to invest and reinvest the funds of the District, and to withdraw money from the District's accounts for such investments, in authorized investments of the District, as identified in the District's Investment Policy.
5. Disbursement Authority:
 - a. Except as otherwise provided by this Order, all disbursements of District funds shall require the signature of either (i) the General Manager and Controller; or (ii) the General Manager or



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Controller, plus two members of the Board of Directors (one of whom is preferably the Board Treasurer or Assistant Treasurer): (iii) three Directors (one of whom is preferably the Board Treasurer or Assistant Treasurer)

- b. In the event the General Manager or Controller is unavailable to sign for disbursements of District funds, the Administration Manager is authorized to sign in their absence.
- c. If a vacancy exists in one of the two employee positions that are authorized to sign disbursements, the Board may designate an alternate employee to have temporary check signing authority until such time as the vacancy is filled.
- d. Credit card transactions and payroll disbursements made through direct deposit are subject to the terms of this Order and the District's Purchasing Procedures.
- e. Non-payroll checks made payable to any employee of the District may not be signed by the employee receiving the check.
- f. Checks made payable to any Director of the District for director's fees or reimbursement of expenses may not be signed by the Director receiving the check.
- g. Directors may participate in the District's payroll direct deposit program.
- h. Checks in excess of \$60,000 require the signature of at least one Board member except for disbursements identified in Section 7.c and 7.d. below.
- i. All disbursements, whether in check or electronic form, shall be supported by a disbursement report signed or initialed by the individual authorizing the disbursement (with the exception of merchant service provider processing fees).

6. Electronic Transfers:

Except as authorized below, the electronic transfer of District funds is prohibited:

- a. District funds may be transferred between District accounts only upon prior authorization of:
 - i. any two of the following: the General Manager, the Controller, the Treasurer of the Board of Directors, or the Assistant Treasurer of the Board of Directors, or (ii) as directed by the Board of Directors.
- b. District funds may be transferred for authorized investments, as identified in the District's Investment Policy, only upon prior approval of two Investment Officers of the District. All Investment Officers of the District shall be given notice of the proposed transfer of District funds for investment purposes, and the transfer of such funds shall require the written authorization of two Investment Officers.
- c. Principal and interest payments for debt service on District bonds may be made by electronic funds transfer from the District's debt service fund directly to the paying agent's account upon prior approval of the General Manager, Controller or a member of Board of Directors.



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- d. Refunds to customers who provide payment for services or programs electronically (including by credit card) may be made in accordance with the following procedures and authorization:
 - i. The Customer Service Supervisor, Parks and Recreation Administrative Assistant, and Recreation Shift Leads may authorize same-day electronic refunds in an amount not to exceed \$100. In all cases, the prior approval of the Administration Manager, General Manager, or authorized designee is required as a condition of approval for such refunds; and
 - ii. All other same-day electronic refunds to customers require the prior approval of the General Manager, Controller or General Manager's authorized designee.
 - e. District funds may be transferred electronically for payment of expenditures in accordance with the same requirements, controls and limitations set forth in Paragraph 5 above applicable to other disbursements.
 - f. Prior notice of all proposed electronic fund transfers to external accounts other than payroll, bond payments, merchant service processing fees, and payments to governmental authorities shall be given to the Board.
 - g. Payroll taxes and other payments to government entities that are required to be transmitted electronically are permitted.
 - h. A report identifying all electronic fund transfers (including all electronic disbursements) shall be prepared and furnished by the Accounting Manager to the Board not less than monthly.
 - i. Payroll and benefits direct deposits for employees and Board members may be made electronically only upon prior authorization of the General Manager and Controller. In the event that either the General Manager or the Controller is unavailable, a Board member who does not have a pay request pending may provide one of the required authorizations.
7. General Manager and Employee Expenditure Authority: Except in accordance with the terms and conditions set forth in this Section 7, all expenditures of District funds shall require the prior approval of the Board of Directors of the District.
- a. Except as otherwise provided in this Section 7, the District's General Manager and any employee delegated expenditure authority by the General Manager under Section 8 below may approve expenditures of District funds in an amount not to exceed \$60,000 provided the proposed expenditure is of a type or for a purpose included within the District's then current fiscal year budget and meets the following stipulations:
 - i. No expenditure may result in an exceedance of more than 10% and \$10,000 of the total budgeted expense for any expense category within any "Cost Center" of the District, as identified in the District's then current fiscal year budget. Any expenditure that would result in such an exceedance must be approved by the Board of Directors of the District. Such approvals will be reflected in the next amendment of the District's then- current fiscal year budget;



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- ii. The District shall consolidate like purchases when possible in order to maximize cost savings; and
 - iii. No person may break down any proposed expenditure into components for the purpose of avoiding limitations on his or her expenditure authority.
 - b. An employee may approve expenditures of District funds in accordance with any specific authorization granted by the Board of Directors of the District during a Board meeting.
 - c. The General Manager may approve expenditures of District funds in any amount as may be necessary to respond to emergency conditions that potentially threaten the health, safety or welfare of District customers, residents, or employees for which immediate corrective action is necessary. If the General Manager is unavailable, the Controller may approve the expenditures of funds to respond to an emergency. Notification of such action shall be presented to the Board and subsequently placed on the agenda for the Board of Directors' next regularly scheduled meeting.
 - d. The General Manager and employees delegated expenditure authority under Section 8 below may approve expenditures of District funds regardless of amount for payment of routine operation expenses such as payment of electrical bills, raw water payments to the Brazos River Authority, wastewater treatment and disposal payments to the City of Round Rock, payments to solid waste service providers, and bond payments provided the proposed expenditure is within the District's then current fiscal year budget and does not result in an exceedance of more than 10% and \$10,000 of the total budgeted expense for any budgeted expense category within any "Cost Center" of the District.
 - e. All capital expenditures, as defined in Section 18 below, shall be approved by the Board of Directors of the District.
 - f. The General Manager and employees delegated expenditure authority shall exercise such authority in a prudent and fiscally responsible manner, and consistent with all applicable policies and orders adopted by the Board of Directors of the District.
 - g. All disbursements, transfers, and expenditures approved by an employee shall be identified in the disbursement or other financial reports presented to the Board of Directors.
 - h. No person shall exercise his or her expenditure authority so as to avoid or circumvent public, committee or board participation in expenditures or projects that may be of particular interest.
8. Delegation of Expenditure Authority:
- a. The General Manager may delegate expenditure authority granted under this Order to Managers, the Controller or Administration Manager.
 - b. No person with delegated expenditure authority shall approve or make any expenditure that would exceed \$3,000 for the relevant expense category, as identified in the District's then current fiscal year budget, without obtaining the prior approval of the General Manager. Further, the General Manager shall not have the authority to approve any expenditure that would exceed the General Manager's expenditure authority. In all cases, the General Manager



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shall remain responsible for overseeing and ensuring that authorized personnel exercise any delegated expenditure authority properly, prudently, and in accordance with the terms and limitations of this Order, and the expenditure authorization of any employee is subject to the same limitations applicable to the General Manager's expenditure authority.

- c. In the event of the absence of General Manager, he or she may delegate temporary expenditure authorization to specific personnel such as a Cost Center Manager.
 - d. No person with delegated expenditure authority shall approve or make any expenditure that would exceed the budgeted amount for the relevant expense category, as identified in the District's then current fiscal year budget, without obtaining the prior approval of the General Manager. Further, the General Manager shall not have the authority to approve any expenditure that would exceed the General Manager's expenditure authority. In all cases, the General Manager shall remain responsible for overseeing and ensuring that authorized personnel exercise any delegated expenditure authority properly, prudently, and in accordance with the terms and limitations of this Order, and the expenditure authorization of any employee is subject to the same limitations applicable to the General Manager's expenditure authority.
9. Credit Accounts: Except as set forth below or otherwise approved by the Board of Directors, no credit accounts or credit relationships may be established in the District's name. The General Manager is hereby authorized to open credit accounts and establish credit card usage of non-service relationships on behalf of the District in accordance with the following terms and limitations with approval by the Board of Directors:
- a. Purchasing Cards. The Board of Directors hereby finds and declares that Purchasing Cards ("PCards") shall be the preferred form of credit for District expenditures for the following reasons:
 - PCards are a fast and flexible tool;
 - PCards increase control and efficiency for purchasing and payment for small dollar items;
 - PCards reduce the risk of payment fraud;
 - PCards increase visibility and oversight of District spending;
 - PCards provide rebate revenue potential for the District;
 - PCards reduce employee time required to process checks which thereby increases employee efficiency and productivity; and
 - PCards reduce the costs associated with printing and distribution of checks
 - i. The following employees may be issued a Purchasing Card ("PCard") with credit authority not to exceed the referenced limits. Cost Center Managers should review purchase history and could request a temporary increase to daily or individual limits not to exceed the monthly limit as appropriate to enable favoring PCard over direct billing.

Department Managers may issue PCards with lower authority for individual employees:



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Title	Monthly Limit	Individual Limit (not to exceed per transaction)	Daily Limit
General Manager	\$6,000		
Administration Manager	\$2,500		
Controller	\$6,000		
Procurement Specialist	\$2,500		
Administrative Assistant	\$2,000	\$500	\$500
HR Manager	\$1,500		\$1,500
Information Technology System Administrator	\$3,500	\$1,000	\$1,750
Parks and Recreation Manager	\$3,500		
Programs Supervisor	\$3,000	\$1,000	\$1,500
Programs Specialist	\$1,500	\$1,000	\$1,000
Community Events Specialist	\$2,500		
Sports & Fitness Supervisor	\$1,000	\$500	\$500
Parks & Recreation Administrative Assistant	\$1,000	\$500	\$500
Member & Rentals Supervisor	\$1,000	\$500	\$500
Aquatics Manager	\$2,500		
Aquatics Supervisor	\$2,000	\$500	\$1,000
Community Center Manager	\$2,500		
District Engineer	\$2,500	\$1,000	\$1,500
Utility Systems Manager	\$2,500		
Public Works Administrative Assistant	\$2,500		
Regulatory Compliance Specialist	\$1,500	\$1,000	\$1,500
Water Facility Supervisor	\$2,000	\$1,000	\$1,000
Water Facility Senior Operator	\$1,500	\$750	\$750
Water Facility Operator	\$250	\$250	\$250
Utility Services Supervisor	\$2000	\$1000	\$1000
Utility Services Technician (I, II, III, & IV)	\$250	\$250	\$250
Property Maintenance Supervisor	\$2,500	\$1000	\$1500
Property Maintenance Technician	\$1,500	\$1,000	\$1,000
Facility Maintenance Specialist (I & II)	\$3,500	\$1,000	\$1,750

- ii. Each employee that receives a PCard must complete a Purchasing Card Application and have it approved by his or her Department Manager.
- iii. As a condition of receipt and usage of any PCard, all employees must sign a usage agreement furnished by the District.



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- iv. All purchases with PCards shall be made in accordance with the terms of this Order and the District's Purchasing Policies.
 - v. PCards may not be used for personal or non-District expenditures.
 - vi. Credit limits for PCards may only be increased with prior authorization of the Board of Directors.
 - vii. PCards are subject to the same limitations as other expenditures, including that they be exercised only for proper purposes of the District and for expenses identified within, and in amounts not in excess of, the expense line item for the employee's department for the then current fiscal year budget.
 - viii. PCards are favored for reasons identified in (9)(a), and, to reduce risks associated with employees signing invoices that state payment terms and warranties. The original receipts shall be furnished to the District to evidence the purpose of each payment made by PCard.
 - ix. No person may break down any proposed transaction into components for the purpose of avoiding limitations on his or her credit authority.
 - x. Each employee is responsible for safeguarding his or her PCard and is accountable for purchases made using the card.
 - xi. PCards may only be used by the designated employee and may not be shared.
- b. Wex Fleet Account Cards. The following employees are authorized to receive a Wex Fleet Account Card Pin for the purchase of fuel or car washes for District vehicles:

Security Personnel
Security Lead
General Manager
Property Maintenance Supervisor
Property Maintenance Technician
Facility Maintenance Specialist (I & II)
Parks and Recreation Manager
Community Center Manager
Community Events Specialist
Sports & Fitness Supervisor
Youth & Adult League Specialist
Programs Supervisor
Programs Specialist
Aquatics Supervisor



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Aquatics Manager
Head Lifeguard
Head Swim Instructor
District Project Manager
GIS Specialist
Utility Systems Manager
Regulatory Compliance Specialist
Utility Services Supervisor
Utility Services Technician (I, II, III, & IV)
Water Facility Supervisor
Water Facility Senior Operator
Water Facility Operator

Use of Wex Fleet Account Cards are subject to the following restrictions and procedural requirements:

- i. No employee may share his or her Wex Fleet Account Card PIN with any other employee;
 - ii. No employee may use the Wex Fleet Account Card PIN of any other employee;
 - iii. Wex Fleet Account Cards may only be used for purchase of fuel or car washes for District vehicles and may not be used for purchase of fuel or car washes for private vehicles or for any other private use;
 - iv. Wex Fleet Account Cards must remain in the vehicle to which they are assigned (except for the limited purpose of purchasing car washes or fuel);
 - v. All Wex Fleet Account Card PINs shall be assigned by the Accounting Department only; and
 - vi. Employees that utilize the Wex Fleet Account Charge shall obtain a receipt for all fuel or car wash purchases, and submit the card receipt to the District in accordance with the District's purchasing policies.
- c. Credit Accounts- The Board of Directors hereby approves and authorizes the General Manager to establish credit accounts with vendors and suppliers to the District subject to the following limitations:
- i. The total authorized credit amount for any vendor may not exceed \$20,000 except as approved by the Board;
 - ii. All purchases shall be made in accordance with the terms of this Order and the District's Purchasing Policies; and



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- iii. Credit transactions are subject to the same limitations as other expenditures, including that they be exercised only for proper purposes of the District and for expenses identified within, and in amounts not in excess of, the expense line item for the employee's department for the then current fiscal year budget.
10. General Manager Change Order Approval Authority. Pursuant to the authority set forth at Section 49.273(i) of the Texas Water Code, the Board of Directors hereby delegates to the General Manager authority to approve a change order for a contract that involves an increase or decrease of \$50,000 or less. Such delegated authority is subject to the following limitations:
 - a. The General Manager may not approve any change order that would result in an increase in the original contract price by more than 25 percent;
 - b. The General Manager may not approve any change order that would extend the date of completion of a project without Board approval;
 - c. The General Manager's authority shall be exercised only when necessary to prevent project delays that otherwise would be incurred if consideration of the proposed change order was postponed until the next scheduled meeting of the Board of Directors;
 - d. All change order approvals by the General Manager shall be reported to the Board of Directors at its next regular meeting; and
 - e. The General Manager shall not approve any change order that is not recommended for approval by the project engineer with respect to projects that have such an engineer.
11. Cash Handling Procedures. The General Manager and Controller shall develop and implement cash handling procedures to ensure the appropriate controls are in place to maintain control and safeguarding of all cash and monies held or collected by District employees, including cash received at the Community Center and each swimming pool. Without limitation, the procedures shall provide for the following minimum controls:
 - a. Secure safes shall be installed at each location for safekeeping of cash;
 - b. Access to each safe shall be strictly limited to designated employees;
 - c. The amount of all cash shall be identified at the start of each employee shift;
 - d. The appropriate amount of cash to be maintained at each facility shall be identified, and shall be maintained, such that surplus cash will be removed and properly safeguarded;
 - e. Cash reconciliation logs shall be prepared and maintained on a daily basis; and
 - f. All cash shall be removed and placed into a District safe on a daily basis upon closing District facilities that collect and maintain cash.



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12. Contract Authority: The General Manager is hereby authorized to enter into contracts on behalf of the District for a total contract sum (including all goods or services contemplated under the contract) not to exceed \$25,000 subject to the following terms and conditions:
- a. All contracts must relate to an expense category included within the District's then current fiscal year budget, and the total amount of payment authorized under the contract must not exceed the budgeted line item amount for the budgeted expense category to which the contract relates;
 - b. All contracts must be reviewed in advance by legal counsel to the District unless legal counsel has previously reviewed a substantially similar form of contract.
 - c. Contracts for personal services (excluding temporary contract labor) or professional services shall be approved in advance by the Board of Directors. Professional Services includes those services rendered for or on behalf of the District defined in the Texas Government Code (architecture, accounting, surveying, engineering, appraisal, and legal services, etc.). Temporary contract labor is excluded from this provision and specifically addressed below.
 - d. Contracts for temporary contract labor may be approved by the General Manager provided they are for \$25,000 or less, and do not exceed the total budgeted amount for contract labor in the District's fiscal year budget. Any contract for temporary contract labor in excess of \$5,000 shall be reported to the Board of Directors at its next regular meeting, and all such contracts that commit the District to potential expenditures in excess of \$5,000 and that are not approved by the Board of Directors must be terminable at will by the District.
 - e. Contracts shall not be for a term longer than twelve months unless approved by the Board of Directors.
 - f. All goods and services contemplated under a contract, regardless of the date of performance or schedule for payment under the contract, shall be considered for purposes of calculating the amount of a contract and whether it falls within the authorization granted by this Order. A transaction or project shall not be broken down into component contracts for purposes of avoiding the limitations established by this Order.
 - g. Notwithstanding the limitations of this section, the General Manager is authorized to sign any contract that has been approved, or as otherwise authorized, by the Board of Directors in a public meeting.
 - h. The General Manager's contract authority may not be delegated to any other employee or person. As a result, no other employee may contractually obligate the District or execute a contract on behalf of the District.
13. Invoice Review and Approval: In connection with the review and processing of all invoices for payment for goods and services by contractors and vendors, the Controller shall ensure that payment is not made by the District prior to completion of the underlying contractual conditions to payment. Although contracts for services may occasionally provide for partial payment in advance, in most cases payment should not be rendered by the District until the underlying goods and services for which payment is sought have been furnished or delivered (as applicable). If any



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contractor or vendor submits an invoice for payment for goods or services prior to receipt of the services or goods by the District, the Controller should review the underlying contract, and consult with legal counsel as necessary, to ensure payment is owed by the District prior to making payment.

14. Controller Review and Reporting: The District's Controller shall monitor the exercise of purchasing and expenditure authority, contracting authority, and use of District credit cards and District credit transactions authorized by this Order. All irregularities, exceedances of authority, failure to provide receipts, and similar matters shall be reported to the General Manager, and any such matters that are not promptly corrected shall be reported by the Controller to the Board of Directors not less than quarterly.
15. Annual Budget and Tax Levy: The Controller and General Manager shall prepare a draft budget and tax rate adoption calendar and tax rate recommendations so that it may be timely presented to the Board of Directors for adequate discussion, feedback and adoption prior to the commencement of each fiscal year of the District. The Controller and General Manager shall also develop tax rate recommendations sufficient to fund the proposed budget expenditures (including debt service costs of the District) so that a proposed tax rate may be adopted by the Board of Directors prior to August 31st of each year, public notice of the proposed tax rate may be timely published in accordance with Section 49.236 of the Texas Water Code, and final tax rates may be adopted and sent to the Williamson County Tax Assessor-Collector prior to September 30th of each year.
16. Board Treasurer.
 - a. The General Manager and Controller will meet with the Board Treasurer as necessary to ensure the Treasurer receives all material information regarding the District's financial affairs. The General Manager shall provide to the Treasurer a copy of the quarterly financial reports prior to their consideration by the Board of Directors. The General Manager and Controller shall meet with the Finance Committee to review the quarterly financial reports prior to their consideration by the Board of Directors. The General Manager and Controller shall meet with the Treasurer and Finance Committee at least semi-annually in order to review the proposed budget and tax rates and the external auditor's report prior to their presentation to the full Board.
 - b. The General Manager, Controller and Board Treasurer shall meet with, and provide assistance to, the District's independent auditor to facilitate the timely, complete and accurate preparation of the District's annual financial audit report.
17. Purchasing Policies.
 - a. General. It is the policy of the District that all purchasing shall be conducted strictly on the basis of economic and business merit, and in accordance with all legal requirements, in order for the District to acquire goods, materials and services on the best and most economical basis practicable. In order to achieve the foregoing, purchasing and acquisition of goods and services shall be governed by the following principles:
 - i. District employees shall comply with all applicable statutory requirements for the purchase and acquisition of goods, materials and services;



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- vi. Purchases in excess of \$ 150,000. Purchases exceeding \$150,000 are generally subject to competitive advertisement and sealed bid requirements under Section 49.273(d) of the Texas Water Code, which requires the District to advertise the letting of the contract, including the general conditions, time, and place of opening of sealed bids. The newspaper advertising and bid solicitation procedures are set forth in the District's Purchasing Procedures.
- e. Vehicle and Equipment Repairs. In recognition that it is generally not practicable to obtain competitive pricing for vehicle and equipment repairs, such repairs shall be made by vendors on the District's approved vendor list whenever possible.
- f. Permits and Regulatory Approvals. Except as otherwise approved by the General Manager or Controller, bids for District contracts shall not be solicited until all permits and regulatory approvals applicable to the project are received to avoid the necessity and cost of change orders associated with securing regulatory approvals after contract award.
- g. Award of Contracts. In accordance with Section 49.273(c) of the Texas Water Code, the District shall award contracts to a responsible person or persons that will be most advantageous to the District and result in the best and most economical completion of the District's proposed plants, improvements, facilities, works, equipment, and appliances.
- h. Disclosure of Information. Public access to bidder-declared trade secrets or confidential information shall be administered in accordance with the Texas Government Code Chapter 552, the Public Information Act, and applicable District policies relating to Public Information Act requests.
- i. Professional Services. Personal and professional services are exempted from the competitive bidding processes and are procured through the use of Request for Qualification (RFQ) documents. The procedures for preparation of RFQs and solicitation of professional and personal services shall be set forth in the Purchasing Procedures. The procurement of professional services shall be undertaken in accordance with Texas Government Code, Chapter 2254, Subchapter A, Professional Services Procurement Act, which states that contracts for the procurement of defined professional services may not be awarded on the basis of competitive bids. Instead, they must be awarded on the basis of demonstrated competence and qualifications to perform the services, and for a fair and reasonable price. AS A MATTER OF POLICY, THE BOARD OF DIRECTORS OF THE DISTRICT MUST APPROVE THE ENGAGEMENT OF ALL PROFESSIONAL SERVICE PROVIDERS, AND THE CONTRACTS WITH PROFESSIONAL SERVICE PROVIDERS.
- j. High Technology Procurements. Section 49.278(a)(5) of the Texas Water Code exempts high technology procurements from statutory procurement requirements. High technology purchasing shall be undertaken in accordance with the procedures set forth in the Purchasing Procedures.
- k. Emergency Purchases. Under Section 49.274 of the Texas Water Code, if the District experiences an emergency condition that may create a serious health hazard or unreasonable economic loss to the District that requires immediate corrective action, the District may negotiate limited duration contracts to make the necessary repairs without complying with



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standard procurement methodologies. The statute requires that notice of such emergency repairs and purchases be furnished to TCEQ describing the specific serious health hazard or unreasonable economic loss as soon as practicable following the issuance of the contracts. **THE GENERAL MANAGER IS REQUIRED TO APPROVE ALL EMERGENCY PURCHASES. THE GENERAL MANAGER SHALL CONSULT WITH GENERAL COUNSEL REGARDING THE PROVISION OF ANY REQUIRED NOTICE TO TCEQ.**

1. Sole Source Purchases. Section 49.278(a)(4) of the Texas Water Code exempts from competitive bidding contracts for services or property for which there is only one source or for which it is otherwise impracticable to obtain competition from statutory procurement requirements. Written justification must be provided to support all sole source purchases in accordance with the District's Purchasing Procedures.

18. Capitalization Policy.
 - a. Purpose. The purpose of the District's Capitalization Policy is to establish criteria for purposes of identifying and recording expendable and non-expendable assets and equipment purchased or acquired by the District in connection with its operations.

 - b. Capitalization Criteria.
 - i. If the initial cost of equipment is \$10,000 or more and the estimated life or useful value of the equipment is more than two years, the same shall be capitalized and recorded as capitalized equipment on the District's physical property inventory ledgers and chargeable as a capital expenditure.

 - ii. If the initial cost of equipment is less than \$10,000, or if its estimated useful life or useful value of the equipment is less than two years, the same shall not be capitalized, shall not be recorded on the District's physical property inventory ledgers, and shall be recorded to maintenance expense.

 - iii. If the initial cost of personal property is \$10,000 or more and the estimated life or useful value of the property is more than two years, the same shall be capitalized and recorded as capitalized property on the District's physical property inventory ledgers and chargeable as a capital expenditure.

 - iv. If the initial cost of personal property is less than \$10,000, or if its estimated useful life or useful value of the property is less than two years, the same shall not be capitalized, shall not be recorded on the District's physical property inventory ledgers, and shall be recorded to maintenance expense.

 - c. Application.
 - i. The Controller and General Manager are each authorized and directed to determine whether each piece of personal property or equipment that is acquired by BCMUD shall be capitalized in accordance with the foregoing criteria. The General Manager and Controller are each further directed to ensure that the determination is documented in the appropriate records of BCMUD and retained for the information and guidance of its personnel and for audit purposes.



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- ii. The Controller and General Manager are each further authorized to make determinations regarding the application of the capitalization criteria with respect to the acquisition of personal property and equipment in instances where the dollar value and/or anticipated useful life is less than reflected in paragraph (a) above, but where capitalization of the specific equipment or property purchased would afford, within reasonable limits, more desirable administrative control over the equipment or property.

19. Financial Reporting Policy.

- a. Reporting Period. The District's employees shall generally close the financial books for each monthly reporting period on the 25th day of the subsequent month. Any invoices received after the 25th day will be included within the next reporting period. Notwithstanding the foregoing, the District's employees shall close the financial books for the last month of the District's fiscal year (i.e., the month ending September 30th) on November 15th.
- b. Monthly Financial Reports. District employees shall prepare monthly financial reports for consideration by the Board of Directors containing the information below. These reports will generally be placed on the Board's consent agenda for review and approval at the second regular meeting of the month. Within 10 days after approval by the Board of Directors, the reports will be posted on the District's website and available for public review.
 - i. Disbursement Report- This report shall include all disbursements made during the preceding reporting period. Operating Checks and EFT payments, Purchasing Card Activity, and Recreational Refunds. The reports are to include Vendor/Payee, transaction dates and transaction amounts.
 - ii. Transfers Report
 - iii. Cash/Investment Inventory Report;
 - iv. Detailed Transactions for the month (G/L)Report;
 - v. Board Contingency Report
 - vi. Director Fee Report
 - vii. Balance Sheet;
 - viii. Signature Events Report
- c. Quarterly Financial Reports. The District's employees shall prepare quarterly financial reports for approval by the Board of Directors containing the information set forth below. These reports will generally be posted as a discussion and action item on the Board's agenda for its first regular monthly meeting 60 days after the quarter end but no later than 90 days after the end of the quarter. Within 10 days after approval by the Board of Directors, the report will be posted on the District's website and available for public review. Variances of more than 10%



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and \$10,000 in any budgeted category in any cost center shall be explained in the budget variance reports. The following information shall be included in the quarterly financial reports:

- i. Quarterly Budget vs. Actual Revenue and Expense Report to include the following:
 - a. Variance Reports
 - b. Amended Budget based on approved budget adjustments.(Include Resolution Order)
- ii. Quarterly Financial Reports to include:
 - a. Capital Outlay, Projects and Reserve Report
 - b. Public Funds Quarterly Investment Report
 - c. GASB Policy Quarterly Update
 - d. Financial Reports
 - i. Disbursement Report - This report shall include all disbursements made during the preceding report period: Operating Checks, Purchasing Card Activity and Recreational Refunds. The reports are to include Vendor/Payee, transaction dates, and transaction amounts.
 - ii. Transfers Report
 - iii. Cash/Investment Inventory Report
 - iv. Detailed Transaction (G/L) Report
 - v. Board Contingency Report
 - vi. Director Fees Report
 - vii. Balance Sheet
 - viii. Signature Events Report
 - e. Unclaimed Property Report:
 - i. All unclaimed property owed to the District as identified on the Texas Comptroller Website (<https://claimitexas.org/>) not yet recovered by the District.
 - ii. All unclaimed property owed to the District recovered by the District during the preceding quarterly period.
 - f. Cash Handling Report- The Cash Handling Report shall be furnished to the Finance Committee on a quarterly basis.



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g. Youth Scholarship Program Report

20. Voiding of Checks Policy.

- a. The General Manager and Controller are each authorized and directed to void outstanding checks of the District that remain uncashed for a period of six (6) months.
- b. The General Manager and Controller are each further authorized to make exceptions to the foregoing policy, and not void such checks, when either such person determines that such action would be in the best interests of the District.

21. Unclaimed Property.

a. Unclaimed Property Held by the District.

- i. General. The Controller shall institute all procedures necessary to ensure that all unclaimed property held by the District (including unclaimed wages, customer utility deposits, unclaimed payments to vendors, overpayments or any other transactions creating a credit balance) are timely reported and remitted to the State of Texas.
 - ii. Reporting Year. For purposes of reporting unclaimed property held by the District, the reporting year shall be March 2 of each year through March 1 of the subsequent calendar year.
 - iii. Identification of Unclaimed Property. The District shall identify all property that it holds on March 1 of each year that is presumed abandoned. The abandonment period shall be determined according to the type of property held by the District. A summary of the abandonment periods for different types of property are available on the Comptroller's website (<https://comptroller.texas.gov/programs/unclaimed/property-types.php>). For abandoned utility deposits and wages held by the District, the abandonment period is one (1) year.
 - iv. Completion of Due Diligence and Notice to Property Owners. The District shall complete due diligence relating to all such unclaimed property by May 1st of that year. For any unclaimed property valued at more than \$250 held by the District as of March 1, the District shall, on or before the following May 1, mail to the last known address of the owner written notice stating that:(i) the District is holding the property; and(ii) that the District will deliver the property to the Comptroller if it is not claimed on or before July 1 of that year. The notice requirement does not apply if the District does not have a record of an address for the property owner or any other person entitled to the property.
 - v. Annual Reporting and Submission of Property to Comptroller.
- b. The District shall submit an annual report and remit payment for the immediate prior reporting year by July 1st of each year. The report shall be submitted electronically in the form and via one of the approved online submission methods specified on the Comptroller's website (<https://claimit.texas.org/app/create-a-report>).



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- c. If the District has no unclaimed property, then it shall file a "negative report" in accordance with the Comptroller requirements.
 - i. Records Retention. After filed each report, the District shall maintain a record of the following information for a period not less than ten (10) years from the later of the date on which the property is reportable or the date the District's report is filed: a. the name, the social security number, if known, and the last known address of each person who, from the District's records, appears to be the owner of the property; b. a brief description of the property, including the identification number, if any; and c. the balance of each account, if appropriate.
- b. Unclaimed Property Owed to the District.
 - i. The Controller shall develop procedures to search the Texas Comptroller's website (<https://claimitexas.org/>) for any unclaimed property owed to the District on not less than a quarterly basis so that such property may be claimed and realized.
 - ii. All unclaimed property owed to, and recovered by, the District shall be identified on the quarterly financial report furnished to the Board of Directors.

22. Surplus Property Disposition Policy.

- a. General. All property, furniture, equipment, supplies, Surplus Meters (as defined below) and other personal property (collectively, "Property") of the District are held in safekeeping for the benefit of the citizens and taxpayers of the District. As such, employees should use the utmost care in protecting the assets of the District. However, when Property loses its effectiveness, value or becomes obsolete, so that it is no longer needed by the District, Property may be declared surplus and disposed of according to the procedures set forth herein, which are based on the requirements set forth at Section 49.226 of the Texas Water Code.
- b. Duties. The District's General Manager and Controller shall maintain adequate inventory controls and accountability systems for all Property owned by the District and under its control. The District's employees shall periodically inventory Property to determine which Property may be surplus and no longer needed by the District for disposition.
- c. Disposition of Property.
 - i. The statutory procedures applicable to the disposition of surplus property depend upon the value of the Property. For purposes of determining the value of Property to be disposed, employees shall use the aggregate value of the Property proposed for disposition and may not break down Property into its individual components in order to avoid or circumvent the disposition requirements set forth below.
 - ii. The procedures set forth below are to be used for the disposition of personal property only. No real property may be conveyed or sold without approval of the Board of Directors of the District. Further, no technology property may be disposed without the prior approval of the District's Information Technology Support Senior Specialist.



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- d. Procedures. Except as provided below with respect to surplus water meters, the fair value of the Property proposed for disposition shall determine the disposition procedures applicable to the Property, as follows:
- i. Property valued at \$300 or less - Any Property that has a fair value of \$300 or less may be declared as surplus property by the General Manager. Prior to making such declaration, the General Manager will furnish a list of all such property to the Board Treasurer. The General Manager shall dispose of the Property for its fair value by sale, transfer, or for cash upon such terms and conditions as the General Manager deems necessary and appropriate to enable improved disposition efficiencies related to determining fair value and responses to the fair value. The General Manager shall produce a written report of such Property in accordance with the procedures set forth below.
 - ii. Property valued at more than \$300 - Property that has a fair value in excess of \$300 may only be disposed by order of the Board of Directors of the District upon a finding that the Property is surplus and not needed by the District. In such an event, the Property may be sold under order of the Board of Directors through a public auction site such as GovDeals.com. If the property is not purchased after posting on a public auction site, employees may present other sale options to the Board of Directors for approval or dispose/donate the property according to the Surplus Order.
Employees requesting that Property with a fair value more than \$300 be disposed should complete the "Surplus Property Disposition Request" form and submit it to their Department manager for review and approval. If the manager approves the request, employees will prepare an Order along with Exhibit A Surplus Property Form, for consideration by the Board of Directors identifying the Property, its fair market value, reasons it is no longer needed by the District, and proposed disposition methodology. The backup materials for the proposed Order shall include Exhibit A Surplus Property Form, and relevant supporting documentation such as photos, invoices, valuation methodology, and all other information required for the Board of Directors to confirm that the Property is surplus, and that fair market value will be received for the Property. This packet will be submitted to the Controller for review and signature and then to the General Manager for approval and subsequent presentation to the Board of Directors. In connection with the sale or disposition of any surplus Property with an estimated fair market value greater than \$1,000, employees will specify a minimum "reserve price" in the Surplus Property Disposition Request for Board approval. Upon approval of the request (including the minimum reserve price) by the Board, employees shall structure the public sale and disposition of the surplus Property so as to ensure that payment not less than the minimum reserve price is received in connection with the sale or disposition of the Property. If the minimum reserve price is not received, then employees will not proceed with the sale or disposition of such Property without further authorization from the Board of Directors.
- e. Property Not Subject to Fair Market Pricing. Any Property proposed for disposition which because of its unique nature is not subject to fair market pricing shall be presented to the Board of Directors for a determination as to whether it is to be disposed, and the proper method for disposition.



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- f. Surplus Water Meter Disposition Policies.
 - i. Water meters that have been removed from service after expiration of their useful life or otherwise upon a determination that they may not be reading accurately (the "Surplus Meters") shall be sold for salvage value. Surplus Meters shall be sold for salvage value at such time as not less than 75 Surplus Meters are accumulated.
 - ii. All Surplus Meters shall be sold in accordance with the procedures set forth above applicable to personal property valued at more than \$300. Employees will specify a minimum "reserve price" in the Surplus Property Disposition Request for Board approval in connection with the proposed sale of Surplus Meters.
 - iii. Employees shall implement an inventory tracking program whereby the serial numbers of all water meters shall be recorded and tracked, in order to ensure that the Surplus Meters are properly stored and sold in accordance with these Procedures.
 - g. Reporting. Employees shall include on their monthly reports to the Board of Directors a summary of any Property disposed during the preceding monthly period. The summary shall identify the Property, its fair market value, disposition methodology, and the person or business to whom it was sold.
 - h. Prohibitions. To avoid prohibited conflicts of interest, and the appearance of impropriety, Property shall not be sold, conveyed, or transferred to any Board member or employee of the District, or to members of immediate families of the foregoing persons, or to any organizations, business or other entities in which any of the foregoing persons have a financial or ownership interest.
23. Hierarchy of Authority in the Event of the Death, Resignation, Incapacity or Absence of the General Manager or Controller.
- a. General Manager: Upon the death, resignation, absence or incapacity of the General Manager, or the General Manager is otherwise unable to exercise the powers and duties set forth in this Order, then the powers and obligations of the General Manager set forth herein may be exercised by each of the following persons in the hierarchy indicated:
 - i. By the Administration Manager;
 - ii. By the Parks and Recreation Manager in the event the Administration Manager is not available or otherwise unable to assume the powers, duties or responsibilities of the General Manager;
 - iii. By the Utility Systems Manager in the event the Parks and Recreation Manager is not available or otherwise unable to assume the powers, duties or responsibilities of the General Manager; or
 - iv. By the District Engineer in the event of the Utility Systems Manager is not available or otherwise unable to assume the powers, duties or responsibilities of the General Manager



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- b. Controller: Upon the death, resignation, absence or incapacity of the Controller, or the Controller is otherwise unable to exercise the powers and duties set forth in this Order, then the powers and obligations of the Controller set forth herein may be exercised by the following persons in the hierarchy indicated:
 - i. By the Senior Accountant.
 - c. Notice to Board of Directors. Notice of the assumption of authority by an individual under this Section shall be furnished to the Board of Directors as soon as practicable after said assumption. The Board of Directors retains the right at all times to appoint individuals to act on behalf of the General Manager or Controller other than the hierarchy set forth in this Policy.
24. This Order supersedes and replaces all previous resolutions and policies relating to the subject matter hereof.
25. The employees of the District are hereby directed to take any and all actions that may be required by the District's banking institution(s) to implement this Order.

A handwritten signature in blue ink, appearing to read "Richard C. [unclear]", written over a horizontal line.

President, Board of Directors

ATTEST:

A handwritten signature in black ink, appearing to read "Ken Ruppel", written over a horizontal line.

Secretary, Board of Directors



Appendix G: Fund Balance Policy

RESOLUTION NO. 24-0620--03

RESOLUTION APPROVING AMENDED FUND BALANCE POLICY; ESTABLISHING FUND BALANCE COMMITMENTS; AND CONTAINING OTHER MATTERS RELATED THERETO

Whereas, Brushy Creek Municipal Utility District (the "District") is a conservation and reclamation district, a body corporate and politic and governmental agency of the State of Texas, created under Article XVI, Sec. 59 of the Texas Constitution by order of the Texas Water Commission, now the Texas Commission on Environmental Quality ("TCEQ"), and the District operates under Chapters 49 and 54 of the Texas Water Code, as amended;

Whereas, the Governmental Accounting Standards Board ("GASB") released Statement No. 54- "Fund Balance Reporting and Governmental Fund Type Definitions" on March 11, 2009. The objective of the Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying governmental fund type definitions;

Whereas, Statement No. 54 is effective for financial statements for periods beginning after June 15, 2010, and therefore is effective for the District's fiscal years ending on and after September 30, 2011 ; and

Whereas, the Board of Directors of the District desires to amend its existing policies regarding fund balances and to commit funds for certain projects or purposes pursuant to GASB Statement No. 54.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BRUSHY CREEK MUNICIPAL UTILITY DISTRICT THAT:

Section 1. The matters and facts recited in the preamble to this Resolution are found to be true and correct and the same are incorporated herein as a part of this Resolution.

Section 2. The Board of Directors hereby adopts that certain "Fund Balance Policy " in the form attached hereto as **Exhibit A**¹¹, which exhibit is incorporated herein for all purposes.

Section 3. In accordance with the attached Policy, the Board of Directors hereby commits funds of the District to the projects set forth in the Committed Fund Balance - Repair, Replacement and Capital Reserve Commitments set forth in **Exhibit B**¹¹ attached hereto.

Section 4. In accordance with the attached Policy, the Board of Directors hereby designates Assigned Fund Balances for specific reserve fund purposes identified in **Exhibit C**¹¹ attached hereto.

Section 5. In accordance with the attached Policy, the Board of Directors hereby designates Unassigned Fund Balances for specific reserve fund purposes identified in **Exhibit D**¹¹ attached hereto.



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Section 6. The transfer or expenditure of any funds committed by this Resolution shall require prior authorization from the Board of Directors.

Section 7. The Resolution shall be effective immediately upon adoption by the Board of Directors.

Section 8. This Resolution and the accompanying Policy supersede and replace a resolution and policies of the District relating to the same subject matter.

Section 9: The President and Secretary of the Board are hereby authorized and directed to execute this Resolution. After this Resolution is executed, an original Resolution shall be filed in the permanent records of the District.

PASSED AND APPROVED this 20th day of June, 2024.



President, Board of Directors
Brushy Creek Municipal Utility District

ATTEST:



Secretary, Board of Directors
Brushy Creek District

(SEAL)



EXHIBIT A

FUND BALANCE POLICY BRUSHY CREEK MUNICIPAL UTILITY DISTRICT

Section 2

Purpose

The purpose of this Policy is to establish guidelines for the classification of fund balances by Brushy Creek Municipal Utility District (the "District") in accordance with GASB Statement No. 54. This Policy identifies funds of the District that are restricted or committed for certain purposes in order to allow the public and the Board of Directors of the District to better understand the constraints placed on the District's fund balances. Unassigned fund balance is an important measure of economic stability. It is essential that the District maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the District's general operations.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by funds set aside by the Board in this policy, and current fiscal year operating budget), the District will start with the funds set aside and spend those funds first before moving down to the next category with available funds.

GASB Definitions

The Board of Directors adopts the following five classifications of fund balance:

- 1) **Nonspendable Fund Balance** - Amounts that are not in a spendable form or are required to be maintained intact. The fund balance consist of prepaid expenses and inventoriable assets of the entity.
- 2) **Restricted Fund Balance** - Amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation.
- 3) **Committed Fund Balance** - Amounts that can be used only for the specific purposes determined by a formal action of the Board of Directors of the District. Commitments may be changed or lifted only by the Board of Directors taking the same formal action that imposed the constraint originally.
- 4) **Assigned Fund Balance** - Amounts intended to be used by the District for specific purposes. Intent can be expressed by the District or by an official to which the Board delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.



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- 5) **Unassigned Fund Balance** - The residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

District Classification of Fund Balances

1. Nonspendable Fund Balance

The fund balance consist of prepaid expenses which include insurance or maintenance contracts that cross over to the next reporting period.

2. Restricted Fund Balance

The Board of Directors hereby finds and affirms that the following funds are restricted and may be spent only for the specific purposes stipulated by the Texas Constitution, by statute, or contract with external sources:

- i. Required Reserve Fund for outstanding Revenue Bonds;
- ii. Debt Service Funds for District bonds;
- iii. Debt Service Fund for Sendero Springs Cornerstone Defined Area bonds;
- iv. Water Impact Fee Revenues
- v . Wastewater Impact Fee Revenues; and
- vi. Parks Capital Fees

Restricted fund balances will change regularly as specified revenues are recognized and as such, the Board does not designate a specific fund balance.

3. Committed Fund Balance (EXHIBIT "B")

The Board of Directors is the governing body of the District and its highest level of decision-making authority. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board of Directors at a Board meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

The Board of Directors hereby finds and affirms the following fund balance commitments:

Repair, Replacement and Capital Reserve

The Repair, Replacement and Capital Reserve shall be funded each fiscal year as determined by the Board of Directors based on recommendations from the Public Works Department, and Parks and Recreation Department and in accordance with the



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Five Year Capital Project Plan. The purpose of the Repair, Replacement, and Capital Reserve is to fund anticipated repairs, replacements, improvements, and capital purchases in future fiscal periods related to the District's water, wastewater, parks, and recreation facilities.

4. Assigned Fund Balance (EXHIBIT "C")

The Board of Directors hereby authorizes the General Manager of the District as the official authorized to assign fund balance to a specific purpose as approved by this GASB Fund Balance Policy. The Board of Directors reserves the right to amend or rescind any such assignment.

- i. Budget Reserve represents funds set aside in fund balance for capital expenditures and projects that are not funded by intended uses of management and operational revenues in a fiscal year. The expenses could be projects at the end of the fiscal year using funds set aside or planned spending for the next fiscal year. The reserve is reflected on the year end audited financial statements as assigned fund balance.
- ii. Repair, Replacement and Capital Reserve represents funds allocated to fund required improvements, interlocal agreements outside management and operational items or scheduled replacement of district capital assets.

5. Unassigned Fund Balance (EXHIBIT "D")

All funds not contained in other classifications shall be assigned to the Unassigned Fund Balance. Although such funds are technically available for any purpose, the Board of Directors hereby establishes the following funding policies with respect to the Unassigned Fund Balance:

- i. Operating Reserve
The Unassigned Fund Balance shall include and maintain the equivalent of six months budgeted General Fund operating revenues, based on the preceding annual financial statements, as an operating reserve to fund unanticipated and nonbudgeted operating expenses;
- ii. Revenue Protection Reserve
The Unassigned Fund Balance shall include and maintain the equivalent of three months of budgeted revenues in the District's Water, Wastewater and Administration cost centers based on the preceding annual financial statements, as a revenue protection reserve to fund unanticipated and nonbudgeted deficiencies in revenues; and
- iii. Allocated Unassigned Reserve
Other reserves established by the Board of Directors of the District from time to time, as identified in the Resolution adopted by the Board of Directors approving the Fund Balance Policy each year. The reserves are established to fund future projects not specifically identified.
- iv. Unallocated Unassigned Reserve



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The reserve represents the remaining portion of the Unassigned Fund Balance that can technically be used for any other purpose.



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EXHIBIT B

FUND BALANCE POLICY, SECTION 3 EXHIBIT B GASB COMMITTED FUND BALANCE - REPAIR, REPLACEMENT AND CAPITAL RESERVE June 20, 2024				
Total:				\$ 4,770,000
Project Number	Budget Year Started	Cost Center	Project Name	Total Reserve Amount
FY25 Projects				
7064	FY25	200	PARD: Community Park Playground (Phase I)	\$ 1,700,000
7075	FY25	200	PARD: Shirley McDonald Park, add overhead trail lighting	\$ 25,000
7093	FY25	300	PARD: 2 Reports: Master Plan and Audit	\$ 50,000
7077	FY25	400	PARD: CC meeting room wall partition replacement	\$ 35,000
	FY25	400	PARD: Red Gym Floor replacement	\$ 175,000
7071	FY25	450	PARD: Highland Horizon pool deck replacement	\$ 150,000
7053	FY25	525	PW: water treatment replace CIP Tanks, remove NAHSO tank	\$ 75,000
7056	FY25	525	PW: water treatment replace PLCs	\$ 150,000
7092	FY25	525	PW: Water treatment, electrical controls rehab	\$ 450,000
	FY25	550	PW: Liberty Walk liftstation: install ATS and permanent generator	\$ 30,000
	FY25	550	PW: Upsize 1600 feet of sewer line from WTF, Townhomes, SBFD #3	\$ 750,000
				\$ 3,590,000
FY26 Projects				
7073	FY26	200	PARD: Racine Woods park playscape replacements	\$ 100,000
7074	FY26	200	PARD: Community Park amphitheater	\$ 10,000
7082	FY26	200	PARD: Maintenance Yard phase 2, Creekside Park	\$ 10,000
	FY26	200	Park Master Plan: Highland Horizon Playscape additions	\$ 100,000
7061	FY26	275	PARD: ADA Transition Plan	\$ 100,000
7083	FY26	275	PARD: Shirley McDonald fountain replacement	\$ 12,000
7079	FY26	300	PARD: CC storage building	\$ 100,000
7080	FY26	300	PARD: CC UV for A/C	\$ 10,000
7081	FY26	400	PARD: CC replace galvanized sewer line	\$ 20,000
7078	FY26	450	PARD: Cat Hollow aquatic features replacement	\$ 150,000
7069	FY26	540	PW: storm water wet ponds depth survey	\$ 30,000
7076	FY26	540	PW: storm water dry ponds rehabilitation	\$ 85,000
				\$ 727,000
FY27+ Projects				
	FY27	200	Park Master Plan: Parking, restroom & inclusive playground @North Park	\$ 200,000
	FY27	200	Park Master Plan: Pavilion and trail expansion @ Little Village	\$ 75,000
	FY27	200	Park Master Plan: Expand Parking Lot @ Highland Horizon	\$ 75,000
	FY27	200	Park Master Plan: Connect Creekside Parking Lots	\$ 25,000
	FY27	200	Park Master Plan: Skateboard park	\$ 10,000
	FY27	200	Park Master Plan: Cat Hollow Park update baseball fields	\$ 25,000
7107	FY27	350	PARD: Community Garden Phase III	\$ 33,000
		200	PARD: Community Park Playground (Phase II)	\$ 10,000
				\$ 453,000



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EXHIBIT C

FUND BALANCE POLICY, SECTION 4				
EXHIBIT C				
GASB ASSIGNED FUND BALANCES				
June 20, 2024				
				Total: \$ 1,175,038
Project Number	Budget Year Started	Cost Center	Project Name	Total Reserve Amount
Reserve Funding - Repair, Replacement and Capital Reserve				
9005		300	Gym Equipment Reserve (see below)	\$ 60,744
9011		525	Membrane Replacement Fund	\$ -
9007		525	WCRRWL Regional Raw Water Line Reserve (Ph 3 pumps)	\$ 942,000
9010		550	BCRWWS Regional Wastewater Improvement Fund (Region Manhole Rehab, 60" interceptor Rehab, Belt Filter Press Construction, Flow meters)	\$ 172,294
Subtotal:				\$ 1,175,038

Gym Equipment Reserve	
FY2022 Opening Balance	\$ 59,617
FY2023 Add: Basketball and Volleyball Premium paid by non-members	\$ 11,235
FY2023 Remove: Ridge Diverters	\$ (3,994)
FY2023 Remove: Pickleball Coverings	\$ (1,344)
FY2023 Remove: Volleyball Standards	\$ (10,675)
FY2024 Add: Basketball and Volleyball Premium paid by non-members	\$ 7,335
FY2024 Remove: Cardio Equipment	\$ (1,430)
Total	\$ 60,744



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EXHIBIT D

FUND BALANCE POLICY, SECTION 5 EXHIBIT D UNASSIGNED FUND BALANCE June 20, 2024						
					Total	\$ 15,166,450
Project Number	Budget Year Started	Cost Center	Project Name		Reserve Amount	
Revenue and Operating Reserves						
9001			Unassigned - Operating Reserve (see below)		\$ 10,510,276	
9002			Unassigned - Revenue Protection Reserve (see below)		\$ 4,264,910	
Subtotal:					\$ 14,775,186	
Allocated Unassigned						
9003		200	Reserve: Master Plan 2012-2027 - Parks		\$ 69,728	
9004		275	Reserve: General Trail Washouts		\$ 10,000	
9012		350	Reserve: Community Garden		\$ 24,600	
9013		400	Reserve: HVAC Replacement Fund		\$ -	
9006		500	Reserve: Utility Equipment Replacement		\$ 40,000	
9008		525	Reserve: Future Water Line Replacement		\$ 36,122	
9009		540	Reserve: Drainage Improvements		\$ 103,004	
Subtotal:					\$ 283,454	
Unallocated Unassigned						
Subtotal:					\$ 107,810	

Unassigned - Operating Reserve	
Six months of fiscal year General fund budgeted operating revenue	
FY annual budget revenue (General Fund)	\$ 21,020,552
FY monthly budget revenue (General Fund)	\$ 1,751,713
FY - 6 Months	\$ 10,510,276

Unassigned -Revenue Protection Reserve	
Three months of fiscal year Budgeted Revenues in Water, Wastewater, and Administrative Cost Centers	
FY Annual budget revenue for Water	\$ 5,212,026
FY Annual budget revenue for Wastewater	\$ 2,290,081
FY Annual budget revenue for Admin	\$ 9,557,534
Combined Annual	\$ 17,059,641
Combined Monthly	\$ 1,421,637
Combined 3 Months	\$ 4,264,910



Appendix H: Investment Policy

ORDER NO. 24-0808- 07

BRUSHY CREEK MUNICIPAL UTILITY DISTRICT ORDER ADOPTING AMENDED AND RESTATED INVESTMENT POLICY, INVESTMENT STRATEGIES AND BROKER/DEALER LIST

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

WHEREAS, Brushy Creek Municipal Utility District (the "District") is a conservation and reclamation district, a body corporate and politic and governmental agency of the State of Texas, created under Article XVI, Sec. 59 of the Texas Constitution by order of the Texas Water Commission, now the Texas Commission on Environmental Quality ("TCEQ"), and the District operates under Chapters 49 and 54 of the Texas Water Code, as amended;

WHEREAS, V.T.C.A., Government Code, Chapter 2256, as amended (the "Public Funds Investment Act"), requires the governing body of political subdivisions to adopt a written investment policy concerning the investment of its funds and funds under its control;

WHEREAS, Section 49.157(a) of the Texas Water Code, as amended, provides that all District deposits and investments shall be governed by Subchapter A, Chapter 2256, Government Code (Public Funds Investment Act);

WHEREAS, Section 49.157(b) of the Texas Water Code, as amended, provides that an authorized representative of the District may invest and reinvest the funds of the District and provide for money to be withdrawn from the appropriate accounts of the District for the investment on such terms as the board considers advisable;

WHEREAS, the Board of Directors of the District has previously designated one or more investment officers and adopted a policy relating to the investment of District funds in accordance with the Public Funds Investment Act;

WHEREAS, the Public Funds Investment Act requires that the Board of Directors of the District review the Investment Policy, its investment strategies, and its authorized broker/dealer list not less than annually and make any changes thereto as determined by the Board of Directors to be necessary and prudent, and to adopt an order or resolution stating that it has reviewed the Investment Policy, investment strategies, and broker/dealer list and recording any changes made thereto.

NOW, THEREFORE BE IT ORDERED BY THE BOARD OF DIRECTORS OF BRUSHY CREEK MUNICIPAL UTILITY DISTRICT, THAT:

Section 1. The matters and facts recited in the preamble to this Order are found to be true and correct and the same are incorporated herein as a part of this Order.



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Section 2. The Board has reviewed its Investment Policy and the investment strategies set forth therein in accordance with the requirements of Section 2256.005(e) of the Public Funds Investment Act. Based upon such review, the Board finds and declares that certain revisions to the District’s Investment Policy are necessary and appropriate at this time including:

Add Exhibit C Approved list of PFIA training sources

Section 3. The Board desires to approve and affirm the Investment Policy, Strategies and the authorized broker/dealer list in Exhibit B attached hereto.

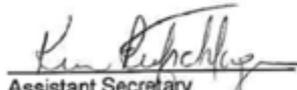
Section 4. The President or Vice President or the Secretary/Treasurer or Assistant Secretary/Treasurer is authorized to do all things necessary and proper to evidence the Board’s adoption of this Order and to carry out the intent hereof. Upon execution, a copy of the Order shall be filed in the permanent records of the District.

PASSED AND APPROVED this 8th day of August, 2024.



President

ATTEST:



Assistant Secretary

(SEAL)



BRUSHY CREEK MUNICIPAL UTILITY DISTRICT INVESTMENT POLICY AND INVESTMENT STRATEGIES

STATUTORY AUTHORITY

Chapter 2256 of the Texas Government Code, Public Funds Investment Act (the “Act”). Chapter 2257 of the Texas Government Code, Public Funds Collateral Act.

SCOPE

This Investment Policy and Strategies (“Policy”) applies to the investment of all funds of the Brushy Creek Municipal Utility District (the “District”), including, without limitation, all funds held within the District’s operating cash, debt service, customer deposits, and reserve funds. Investments shall be made in accordance with this Policy, the Act and all state statutes governing the investment of funds of municipal utility districts.

The Board of the District (the “Board”) shall review and adopt this Policy, including the written investment strategies set forth herein, not less than annually and shall make any changes thereto as determined by the Board to be necessary and prudent.

INVESTMENT OBJECTIVES

The District's funds shall be managed and invested in accordance with this Policy and applicable covenants of District bond resolutions, including covenants with respect to the arbitrage regulations under the U.S. Internal Revenue Code, and shall utilize the following objectives, in order of priority, for investment activities:

- A. **SAFETY**- Preservation and the safety of the District's principal is the foremost concern of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation and safety of principal. The objective is to mitigate credit and interest rate risk. Credit risk is the risk of loss due to failure of the security issuer or backer. Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. To mitigate these risks, the District shall:
1. Limit investments to the highest credit quality securities.
 2. Pre-qualify and monitor the financial institutions in which the District deposits funds.
 3. Diversify the investment portfolio to minimize volatility and the impact of individual securities.
 4. Structure the portfolio so that securities meet cash requirements for ongoing operations, thereby avoiding the need to sell securities prior to maturity.
 5. Invest operating funds in accordance with anticipated cash-flow.
 6. Assure settlement of all securities on a delivery versus payment basis to assure that the District has total control of its assets and funds at all times.
 7. Adopt a pro-active but conservative buy-and-hold strategy.



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- B. LIQUIDITY**-The District shall maintain a cash flow schedule addressing liquidity needs to ensure adequate and timely availability of funds for reasonably anticipated liabilities.
- C. DIVERSIFICATION**-The portfolio shall be diversified by market sector and maturity in order to spread market risk. General Policy guidelines are noted for investment diversification and Investment Officers shall monitor and diversify the portfolio in accordance with market conditions.
- D. YIELD**- District funds shall be invested to obtain the maximum yield taking into consideration the preservation and safety constraints set forth in this Policy.

STANDARD OF CARE (Prudent Person Rule)

The District shall seek to ensure that all investments be made with the utmost judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of the capital as well as the probable income to be derived.

In determining whether the Investment Officers have exercised prudence with respect to an investment decision, the Board shall take into consideration (i) the investment of all funds over which the Investment Officers have responsibility rather than consideration as to the prudence of a single investment and (ii) whether the investment decision was consistent with the Investment Policy.

Investment Officers investing District funds in accordance with this Policy shall have no personal liability for any individual security's credit or market price changes provided that deviations from expectations for a specific security's credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

INVESTMENT STRATEGY

The overall strategy for all District funds will include only high credit quality investments to preserve the safety of capital, maximize liquidity, promote diversification, and provide reasonable market yield (in that order of priority), based on the District's anticipated cash flows and the maintenance of a liquidity buffer for unanticipated liabilities. Investment may be combined for investment purposes recognizing the unique needs of each fund. Detailed strategies by fund type are found in the Policy's Exhibit A.

Investments are to be chosen within relative values in a manner which promotes diversity by market sector, credit and maturity. The authorization of high credit quality investments and high-grade, money market instruments are designed to assure the marketability of those investments should liquidity needs arise. To match anticipated cash flow requirements the maximum weighted average maturity (WAM) of the overall portfolio may not exceed two



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years and a benchmark of the one-year and two-year comparable period Treasury Note shall be used to measure risk and performance in the portfolio.

DESIGNATION OF AUTHORITY AND RESPONSIBILITY

INVESTMENT OFFICERS

District funds shall be invested only by persons with required PFIA training in the investment of public funds. The persons serving as Treasurer of the Board, Assistant Treasurer of the Board, the General Manager and the Controller are hereby designated as Investment Officers of the District. If any of these individuals elects to not complete the required training, then such individuals shall not be Investment Officers of the District for purposes of this Policy.

The Board may contract with an investment management firm registered and regulated by the SEC under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) to provide for the investment and management of District funds as an additional Investment Officer (the "Investment Advisor"). The Adviser shall certify in writing to a review of this Policy. For so long as the District contracts with an Investment Advisor, the Investment Advisor shall be responsible for compliance with the monitoring and reporting obligations set forth in this Policy on behalf of the other individual Investment Officers.

The authority hereby granted to the Investment Officers to invest the District's funds is effective until rescinded by the Board, until the expiration of the Officer's term or the termination of the person's employment with the District, or if an investment management firm, until the expiration or termination of the contract with the District.

The Investment Officers shall manage all funds in strict accordance with this Policy.

Investment Officer(s) shall disclose any personal or business relationships with any entity seeking to sell an investment to or transact financial activities with the District in accordance with the Act. Investment Officers shall file a statement disclosing the personal business interest ("Disclosure Statement") with the Board and, if threshold limits are reached pursuant to Chapter 176 of the Local Government Code, with the Texas Ethics Commission.

Notwithstanding that Section 49.1571 of the Texas Water Code requires less investment training, in recognition of the fiduciary obligation of the District's Investment Officers with respect to the investment and management of District funds, the Board of Directors of the District hereby adopts the training requirements set forth in Section 2256.008 of the Texas Government Code, to wit: Investment Officers shall attend at least ten hours of investment training, from an independent source approved by the Board, relating to investment responsibilities, within twelve (12) months after taking office or assuming duties. Investment Officers shall also attend ten hours of investment training in each two-year period that begins on the first day of the District's fiscal year and consists of the two consecutive fiscal years after that date relating to investment responsibilities from a Board approved independent source. Training must include education on investment controls, security risks, strategy risks, market risks, diversification of investment portfolio and compliance with the



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Public Funds Investment Act. In the event that the investment training requirements set forth in Section 49.1571 of the Texas Water Code are amended to exceed those set forth herein, then the investment training requirements applicable to the District’s Investment Officers shall be modified accordingly.

An “independent source” from which investment training shall be obtained shall include a professional organization, an institution of higher education or any other sponsor other than a business organization with whom the District may engage in an investment transaction. Such training sources shall be approved by the Board in accordance with the Act. Exhibit C provides a list of approved PFIA training resources.

The Investment Officers shall develop a cash flow analysis for all funds recognizing anticipated liabilities and revenues. This cash flow shall be reviewed and updated on no less than a quarterly basis. The cash flows shall form the basis for investment strategy. The cash flow will be used to determine the appropriate level of liquidity.

Electronic Wire Transfer. Except as otherwise approved by the Board, the District may use electronic means to transfer or invest funds only in accordance with the written policies adopted by the Board relating thereto, which policies specify controls and limitation on such approval and release on the transfers. Electronic transfers shall only be made between District accounts and in the name of the District, unless otherwise authorized in writing by **the Board**.

BOARD OF DIRECTORS

The Board retains ultimate responsibility for investments as fiduciaries of the assets of the District.

The Board’s specific responsibilities shall include:

- designating Investment Officers,
- providing for the training of Investment Officers,
- reviewing and adopting the Investment Policy of the District on no less than an annual basis,
- reviewing and adopting the investment strategies of the District on no less than an annual basis,
- accepting and reviewing quarterly investment reports from the Investment Officers, and
 - reviewing and adopting the list of broker/dealers not less than annually.

INVESTMENT REPORTS

The Investment Officers shall prepare a monthly investment report for the Board and on a quarterly basis prepare, sign and submit a written report of investments in accordance with the Actor the Board and the General Manager. The reports shall address all funds of the District. The quarterly reports shall be signed by each Investment Officer and shall include certification that, to the best knowledge of each Investment Officer, all funds have been invested in accordance with, and all investment transactions have taken place in accordance



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with, this Policy and the Act. For so long as the District contracts with an Investment Advisor, the Investment Advisor shall be responsible for preparation of the quarterly investment reports on behalf of the District and the other Investment Officers. The quarterly reports prepared by the Investment Advisor shall also contain general market information and strategy guidelines.

The quarterly report shall (i) give a complete description of each investment, (ii) describe in detail the investment position on the date of the report, and (iii) include the following:

1. A summary statement for each fund containing (i) the beginning market value for the reporting period; (ii) ending market value for the period; and (iv) fully accrued and amortized earnings and yield for the reporting period.
2. The book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested.
3. The final stated maturity of each separately invested asset.
4. The fund for which each individual investment was acquired.

INTERNAL CONTROLS

The Investment Officers are responsible for ensuring that all investment transactions of the District are performed in accordance with the adopted Board's Investment Policy and other Board policies relating to the settlement and safekeeping of District funds and assets, including the Safekeeping of Funds Order.

The Investment Officers shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officers shall notify the General Manager and Board of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available, within one week after the loss of the required rating. For so long as the District contracts with an Investment Advisor to serve as Investment Officer, the Investment Advisor shall provide such monitoring on behalf of the other individual Investment Officers.

The Investment Officers shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CDs owned by the District based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned, the Investment Officers shall immediately liquidate any brokered CD which places the District above the FDIC insurance level. For so long as the District contracts with an Investment Advisor to serve as Investment Officer, the Investment Advisor shall provide such monitoring and liquidation on behalf of the other individual Investment Officers.



AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

District Depository

At least every five years a banking services depository shall be selected through a formal request for proposal (RFP) process. In selecting the depository for banking services, the services, cost of services, credit worthiness, earnings potential, and collateralization by the institutions shall be considered. Other depositories may be designated for the purchase of time or demand deposits .

Each financial institution should be economically viable and provide collateral above FDIC insurance levels. Ongoing credit conditions at depositories shall be monitored by the Investment Officers. For so long as the District contracts with an Investment Advisor to serve as Investment Officer, the Investment Advisor shall provide such monitoring on behalf of the other individual Investment Officers. The depositories' past experience and history should indicate a priority for the safety of public funds.

Security Broker/Dealers

Exhibit B to this Policy provides a list of broker/dealers authorized to sell investment securities and transactions to the District. The Investment Officers will obtain and maintain basic information on each. All financial institutions and broker/dealers who desire to transact business with the District must supply the following documents to the Investment Officers. For so long as the District contracts with an Investment Advisor to serve as Investment Officer, the Investment Advisor shall obtain and maintain such information on behalf of the other individual Investment Officers.

- Financial Industry Regulatory Authority (FINRA) certification,
- FINRA Central Registration Depository (CRD) number
- Proof of Texas State Securities registration (broker/dealers only)
- Other information as requested

Any pool must be provided a copy of the current Investment Policy before any transactions take place for certification. The pool must certify in writing to:

- receipt and review the Investment Policy
- Acknowledgment that the pool has implemented reasonable procedures and controls in an effort to preclude investment transactions that are not authorized by the District's Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entire portfolio and requires an interpretation of subjective investment standards.

All financial institutions and broker/dealers must be provided a copy of the current investment Policy before any transactions take place.



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Whenever material changes are made to the Policy by the Board, the new Policy will be provided to all counter-parties. The Investment Officers or Investment Advisor may not execute any transaction with an investment pool which has not provided the required certification. The District or Adviser shall maintain a copy of each of the executed certifications.

A list of qualified broker/dealers will be reviewed at least annually by the Board or a Board appointed committee.

AUTHORIZED INVESTMENTS

Authorized investments shall be limited to the instruments below, as further described by the Act. No additional type of securities is authorized or eligible for investment by the District until this Policy has been amended and the amended version approved by the Board.

- A. Obligations of the United States, its agencies and instrumentalities, excluding mortgage backed securities, with a final stated maturity not to exceed five (5) years.
- B. Obligations of any state of the United States or their respective agencies and instrumentalities, agencies, counties, cities, and other political subdivisions rated as to investment quality by one nationally recognized investment rating firm not less than A or its equivalent, not to exceed five (5) years to final stated maturity.
- C. Fully insured or collateralized certificates of deposit from banks doing business in Texas, collateralized in accordance with this Policy, not to exceed one (1) year to maturity under a depository agreement executed under the terms of FIRREA, as applicable with collateral. Certificates of deposit may be invested through the CDARS program through a bank doing business in Texas.
- D. Fully collateralized repurchase agreements with a defined termination date executed with a primary dealer as defined by the Federal Reserve or a financial institution doing business in this state with a maximum maturity of one year. A flex repurchase agreement may be used for bond proceeds but may not extend beyond the planned expenditure plan.
- E. Commercial paper rated A1/P1 or its equivalent by two nationally recognized rating agencies, not to exceed 270 days to stated maturity. Commercial paper shall not represent more than 20% of the total portfolio at time of purchase with limitations of 10% per issuer and 20% per market sector.
- F. AAA-rated, SEC registered money market mutual funds with a dollar-weighted average stated maturity of sixty (60) days or fewer; and with an investment objective of a stable net asset value of \$1.00 for each share.



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- G. AAA-rated, local government investment pool in accordance with the Act, and approved by the Board, which strive to maintain a \$1 net asset value per share and restricted to District authorized investments.
- H. FDIC insured *brokered certificates of deposit* securities from a bank in any US state, delivered versus payment to the District’s safekeeping agent, not to exceed one year to maturity. Before purchase, the Investment Officer or Adviser must verify the FDIC status of the bank on www.fdic.gov to assure that the bank is FDIC insured.
- I. Fully insured or collateralized interest bearing accounts of any FDIC bank in Texas.

COMPETITIVE BIDDING REQUIREMENT

All securities, including certificates of deposit, will be purchased or sold after a minimum of three (3) offers/bids are taken to assure that the District is receiving fair market value/price for the investment.

DELIVERY VS. PAYMENT

All security transactions entered into by the District shall be conducted on a delivery versus payment (DVP) basis.

RATING DECLINES OR LOSS OF RATING

The Act requires that any security which loses its required rating must be liquidated. Investment Officers shall take prudent measures consistent with this Policy to determine the status of the security and the best liquidation alternative for the District.

UNAUTHORIZED SECURITIES

Securities in the portfolio which become unauthorized through either State or Board action need not be liquidated. Reinvestment of proceeds must be in authorized investments.

UNAUTHORIZED INVESTMENTS

The District is prohibited from investing in any mortgage backed security including those specifically not authorized by the Act. (2256.009(b)).

DIVERSIFICATION

The District recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Market risks are controlled through portfolio diversification.

COLLATERAL

Time and Demand Pledged Collateral

All District time and demand deposits shall be secured above FDIC coverage by pledged collateral. In order to anticipate market changes and provide a level of security for all funds,



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collateral will be maintained and monitored by the depository at 102% of market value of principal and accrued interest on the deposits. The Investment Officers will review collateral reports at least monthly. For so long as the District contracts with an Investment Advisor, the Investment Advisor shall be responsible for monthly review of the collateral reports on behalf of the other individual Investment Officers.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository in accordance with a safekeeping agreement signed by authorized representatives of the District and the Depository. The Custodian or bank will provide monthly reports of the collateral fully describing the collateral and its current market value.

All collateral shall be subject to inspection and audit by the District or the District's independent auditors.

Authorized Collateral for Time and Demand Deposits

The District shall accept only the following securities as collateral for time and demand deposits:

- A. FDIC insurance coverage.
- B. Obligations of the United States, its agencies or instrumentalities, or other evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the *bank test*.
- C. Obligations of Texas or other states or of a county, city or other political subdivision of a state having been rated as not less than "A" or its equivalent by two nationally recognized rating agencies. D. FHLB irrevocable letters of credit preference will be given to pledged securities.

Authorized Collateral for Repurchase Agreements

Repurchase collateral is owned by the District. Collateral is held by an independent party. The District shall accept the following securities as collateral for repurchase agreements:

- A. Cash
- B. Obligations of the United States, its agencies or instrumentalities, including MBS and CMO which pass the *bank test*.
- C. State and local debt rated A or better, or equivalent.

SAFEKEEPING OF DISTRICT OWNED SECURITIES

The District shall safe-keep securities owned by the District in the banking services depository. All settlements shall be by delivery versus payment. Securities shall not be purchased through the depository's brokerage subsidiary in order to perfect ownership through the delivery versus payment process.

ANNUAL FINANCIAL AUDIT.



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The District, in conjunction with its annual financial audit, shall perform a compliance audit of management controls on investments and adherence to the Act and the District's established investment policies.

GLOSSARY

Bond Proceeds means the proceeds from the sale of bonds, notes, and other obligations issued by the District.

Book Value means the original acquisition cost of an investment net of amortization or accretion.

FINRA is the Financial Industry Regulatory Authority is the self-regulatory organization of the brokerage industry, formerly NASD (National Association of Securities Dealers).

FIRREA the Financial Institutions Resource and Recovery Enforcement Act is the Act which controls FDIC actions in the closure of a bank. Specific requirements are stipulated: the depository/collateral agreement must be in writing, it must be approved by resolution of the bank board or bank loan committee to assure inclusion in the bank's official records, and no list of specific pledged securities are to be included as part of the agreement. This applies when collateral is pledged to a public entity for deposits over \$250,000 (FDIC insurance).

Funds means public funds in the custody of the District that the District has authority to invest.

Investment Pool means an entity created under an Interlocal Agreement to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are (i) preservation and safety of principal, (ii) liquidity, and (iii) yield.

Market Value means the par value of an investment multiplied by the net selling price of the security as quoted by a recognized market pricing source quoted on the valuation date.

PFIA means the Public Funds Investment Act, of the Texas Government Code Chapter 2256.

Weighted Average Maturity (WAM) means the calculation of average maturity of the entire portfolio based on the relative book value and remaining days to maturity of each security in the portfolio.



SUMMARY OF INVESTMENT POLICY ADOPTION, AND PRIOR ANNUAL AFFIRMATIONS AND REVISIONS:

ADOPTED:	July 8, 1996	REVISED:	October 27, 2011
REVISED:	March 20, 1997	REVISED:	August 9, 2012
REVISED:	August 21, 1997	AFFIRMED:	August 8, 2013
AFFIRMED:	January 8, 1998	AFFIRMED:	February 13, 2014
AFFIRMED:	November 11, 1999	REVISED:	June 25, 2015
REVISED:	September 14, 2000	REVISED:	April 14, 2016
AFFIRMED:	April 12, 2001	REVISED:	August 10, 2017
AFFIRMED:	April 25, 2002	REVISED:	June 28, 2018
AFFIRMED:	April 24, 2003	AFFIRMED:	June 27, 2019
AFFIRMED:	March 11, 2004	AFFIRMED:	August 27, 2020
AFFIRMED:	March 24, 2005	REVISED	August 26, 2021
AFFIRMED:	September 28, 2006	AFFIRMED	December 29,
REVISED:	November 8, 2007	REVISED	2022
REVISED:	December 11, 2008	REVISED	August 24, 2023
REVISED:	August 13, 2009	REVISED	December 14,
REVISED:	May 13, 2010		2023
REVISED:	June 23, 2011	REVISED	August 8, 2024



EXHIBIT A

INVESTMENT STRATEGY BY FUND TYPE

Investments may be commingled for investment purposes recognizing the unique needs of the individual funds. Investments are to be chosen for their relative value in a manner which promotes diversity by market sector, credit and maturity in the total portfolio. The authorization of high credit quality investments and high-grade, money market instruments are designed to assure the marketability of those investments should liquidity needs arise. The maximum weighted average maturity of the total portfolio may not exceed two years with a maximum maturity of five years.

GENERAL FUND/ OPERATING FUNDS

Operating funds require the greatest short term liquidity of any of the fund types. Therefore, diversified investment maturities shall provide monthly cash flow based for anticipated operating needs. Short term investment pools, bank sweeps and money market mutual funds shall provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments. Securities with active and efficient secondary markets will be used to add liquidity for unanticipated cash requirements and match anticipated cash flow needs.

DEBT SERVICE FUND

Debt service funds shall be invested to ensure adequate funding for each successive debt service payment. The Investment Officers shall invest in such a manner as not to exceed an “unfunded” debt service date with the maturity of any investment security. The predictability of each payment reduces the need for liquidity. Therefore, market conditions shall determine the relative appropriateness of eligible investments and cash availability shall determine the maturity of investments. Investments shall be chosen to preserve the safety of capital and maximize yield (in that order of priority).

CUSTOMER DEPOSITS ACCOUNT

Customer deposit funds are held in a liability account for the District’s customers. Sufficient liquidity must be provided for known and scheduled repayments along with a liquidity buffer for unanticipated reimbursements. Investments shall be chosen to preserve capital for remittance of customer deposits, recognize a reasonable market yield, and liquidity taking into account the liability payments that may have to be made from each account.

CAPITAL PROJECT FUND

When bond proceeds are available, those proceeds are used for construction programs and have reasonably predictable draw down schedules based on input from the District's consulting engineers. Therefore, investment maturities will generally follow the anticipated cash flow requirements. Because of the potential for variance from the anticipated draw down schedule investment pools and money market mutual funds may be used to provide readily available funds generally equal to at least one month's anticipated cash flow needs, or a competitive yield alternative for short term fixed maturity investments. A single flex repurchase agreement may be utilized to address variable cash needs.

Market conditions and arbitrage regulations shall be considered. An attempt shall be made to avoid negative arbitrage. Generally, if investment rates exceed the applicable arbitrage yield



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(producing positive arbitrage) for a specific issue, the District is best served by locking in those yields. If the arbitrage yield cannot be exceeded, then existing market conditions will determine the timing and maturity of investments. At no time shall the anticipated expenditure schedule be exceeded in an attempt to bolster yield.



EXHIBIT B

APPROVED BROKER LIST

Academy Securities ²	MarketAxess Corporation
Arbor Research & Trading, LLC	Mizuho Securities ¹
Bank of America/Merrill Lynch ¹	Moreton Capital Markets
Barclays Capital Inc. ¹	Morgan Stanley ¹
Blaylock Van, LLC ²	Multi-Bank Securities ²
BMO Capital Markets ¹	Oppenheimer
BNY Capital Markets	Piper Sandler & Co
BOK Financial	PNC Capital Markets LLC
Brean Capital	Raymond James
Cantor Fitzgerald & Co. ¹	RBC Securities ¹
CastleOak Securities ²	Rice Financial
Citigroup Global Markets Inc ¹	Robert W. Baird
D.A. Davidson	Santander US Capital Markets ¹
Daiwa Capital Markets ¹	Siebert Williams Shank ²
FHN Financial	Stephens Inc
Goldman Sachs & Co. ¹	Stifel Nicolaus
Great Pacific ²	StoneX Group Inc.
Hilltop Securities	TD Securities ¹
Huntington Bank	TRUIST Securities Inc. (formally Suntrust)
InspereX (formerly InCapital)	UBS Financial ¹
Jefferies ¹	UMB Financial Services
JPMorgan Securities ¹	U.S. Bancorp Investments
Keybank Capital Markets	Wells Fargo ¹
Loop Capital Markets ²	

Note: Direct issuers of CP and CDs are considered to be approved counterparties if approved as an issuer.

¹ *Primary Government Securities Dealer*

² *Minority, Woman owned, or Service Disabled-Veteran owned Enterprise*

For Informational Purposes Only -The local government pools currently approved by the Board are:

- Texpool
- TexStar
- Logic



EXHIBIT C

APPROVED PFIA TRAINING REOURCES

- TML
- VirtuallyLearningConcepts.com
- GFOAT
- University of North Texas
- TexPool Academy
- North Central Texas Council of Governments, Training & Development Institute



Appendix I: Statistical/Supplemental Section

Texas has the eighth largest economy among world nations, ahead of Canada and Russia, has the second largest state GDP in USA, and leads the nation in having the most (55) corporate HQ among Fortune 500 companies.

Williamson County has grown 20 percent over the past five years, and three cities are ranked in the top 100 fastest-growing cities in the United States over the past year: Georgetown is 1st, Cedar Park is 24th, and Round Rock is 57th. The County Health Rankings and Roadmaps (CHR&R) program of the University of Wisconsin Population Health Institute ranks WILCO the third healthiest county in Texas.

The average temperatures in Williamson County range from 42/59 degrees Fahrenheit (January) to 76/96 (August), with humidity ranging between 60-70%, and precipitation between 2 – 3 inches/month.

The Brushy Creek CDP median age is 39, with 28% of the population under 18 years old and 9% of the population 65 years or older. 4% have ambulatory difficulty, 3% a hearing difficulty, and 1% a vision difficulty. The average family size is 3.33. Local healthcare/Hospitals include Ascension Seton, St. Davids, Baylor Scott & White, Texas Children’s Hospital, Dells Children’s Medical Center, and Cedar Park Regional Medical Center.

The race and ethnicity of Brushy Creek CPD includes American Indian (0.4%), Asian, 13%, Black or African American (5%), Hispanic (15%), Native Hawaiian or Other Pacific Islander (0.08%), White (63%), and Some Other Race (4%).

The median income is \$133k, and the poverty rate is 3%. Primary occupations are management, business, science, arts, service, health, sales, and production, with 58% of the population holding a bachelor’s degree, and 22% having a graduate degree.

The average commute time is 25 minutes, facilitated by local transportation corridors from Brushy Creek, including IH-35, US-183, Interstate 130, Loop 1, Interstate 45, CapMetro Rail, and Austin-Bergstrom International Airport.

Local higher education centers include Southwestern, ACC, Texas State RRC, Temple College, Texas State Technical College, Texas A&M University Health Science Center, East Williamson County Higher Education Center.



Appendix J: Fund Financial Statement

**Brushy Creek MUD
FY2025
Fund Summaries**

	General Fund	Debt Service Fund	Capital Recovery Fund	Total Budget M&O	External Funding	Budget Reserve Spending	Total Budget
Revenues & Sources							
Property Tax Revenue	9,112,459	3,790,722	-	12,903,180	-	-	12,903,180
Bond Revenue	-	-	-	-	-	-	-
Utility Revenue	7,821,370	-	35,091	7,856,461	-	-	7,856,461
Waste Management Services Revenue	1,606,000	-	-	1,606,000	-	-	1,606,000
Recreational Program Revenue	2,369,650	-	-	2,369,650	-	-	2,369,650
Investment & Other Revenue	918,889	80,000	140,000	1,138,889	-	-	1,138,889
Reimbursable Grants	-	-	-	-	4,300,000	-	4,300,000
Total Revenues & Sources	21,828,368	3,870,722	175,091	25,874,180	4,300,000	-	30,174,180
Expenditures & Uses							
Executive	1,209,429	-	-	1,209,429	-	-	1,209,429
Administration	965,082	-	-	965,082	-	590,000	1,555,082
Waste Management Services	1,317,000	-	-	1,317,000	-	-	1,317,000
Customer Service	459,311	-	-	459,311	-	-	459,311
Security Services	716,549	-	-	716,549	-	-	716,549
Human Resources	356,790	-	-	356,790	-	-	356,790
Financial Services	1,016,009	-	-	1,016,009	-	-	1,016,009
Information Technology	636,286	-	-	636,286	-	-	636,286
Project Management and GIS	593,755	-	-	593,755	-	-	593,755
Parks & Recreation	8,010,234	-	-	8,010,234	300,000	3,638,639	11,948,873
Public Works	6,547,924	-	-	6,547,924	4,000,000	4,621,303	15,169,227
Debt Service	-	3,870,722	-	3,870,722	-	261,016	4,131,738
Capital Recovery Fund	-	-	175,091	175,091	-	762,556	937,647
Total Expenditures & Uses	21,828,367	3,870,722	175,091	25,874,180	4,300,000	9,873,514	40,047,694
Net Revenue / (Expenses)	0	-	-	0	-	(9,873,514)	(9,873,514)



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Brushy Creek MUD
FY2025
General Fund Budget - Operations Summary By Department

		Public Works	Parks & Recreation	Shared Services	Total
Revenues					
	Operating Revenue	7,846,370	2,789,259	11,192,739	21,828,368
	Reimbursable Grants	4,000,000	300,000	0	4,300,000
	Subtotal	11,846,370	3,089,259	11,192,739	26,128,368
Expenditures					
Funded by Operating Revenues					
	Service Operations	(4,843,924)	(7,522,321)	(7,160,210)	(19,526,454)
	Capital Outlay - Capital Improvements	(1,144,000)	(356,913)	0	(1,500,913)
	General Fund Reserve Replenishments	(560,000)	(131,000)	(110,000)	(801,000)
	Subtotal	(6,547,924)	(8,010,234)	(7,270,210)	(21,828,367)
Funded by Reimbursable Grants					
	Service Operations	0	0	0	0
	Capital Outlay - Capital Improvements	(4,000,000)	(300,000)	0	(4,300,000)
	Subtotal	(4,000,000)	(300,000)	0	(4,300,000)
Expenditures Funded from General Fund Reserves					
	Service Operations	(334,156)	(338,000)	0	(672,156)
	Capital Outlay - Capital Improvements	(4,287,147)	(3,300,639)	(590,000)	(8,177,787)
	Subtotal	(4,621,303)	(3,638,639)	(590,000)	(8,849,943)
Excess of Revenues Over (Under) Expenditures		(3,322,857)	(8,859,614)	3,332,529	(8,849,942)
Total Budget					
	Operating Revenues, Grants, and Reserves	16,467,673	6,727,898	11,782,739	34,978,310
	Expenditures and Reserve Replenishments	(15,169,227)	(11,948,873)	(7,860,210)	(34,978,310)
Surplus/Deficit for Fiscal Year		1,298,446	(5,220,975)	3,922,529	0
Reserves					
	Approved Reserve Funding	(3,621,303)	(2,978,639)	(13,897)	(6,613,840)
	Proposed Reserve Funding	(1,000,000)	(660,000)	(576,103)	(2,236,103)
	Reserve Replenishments	560,000	131,000	110,000	801,000
Net Reserve Spending		(4,061,303)	(3,507,639)	(480,000)	(8,048,943)
Percent of GF budget funded from FY Revenues					62.4%
Percent of GF budget funded from External funding					12.3%
Percent of GF budget funded from Budget Reserves					25.3%
					<u>100.0%</u>



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Capital Expenditures (as defined by policy) or Maintenance & Engineering Projects \$10K+

FY2025

Project #	CC	Cost Center Description	GL Code	GL Description	Fund	Project Description	FY25 Total
7105	120	Administration	5901	Capital Improvement Projects	110	Admin Office Remodel & Furnishings	590,000
7186	120	Administration	6085	Engineering & Professional Services	110	SS: Website	35,000
7182	140	Human Resources	6085	Engineering & Professional Services	110	Wage and Compensation Study	20,000
7181	150	Project Management and GIS	5903	Capital Purchases	110	Asset Management Software and Year 1 Integrations	130,000
7003	200	Parks Programs	5901	Capital Improvement Projects	110	Park: Pepper Rock Phase II	135,201
7064	200	Parks Programs	5901	Capital Improvement Projects	110	PARD: Community Park Playground (Phase I)	700,000
7075	200	Parks Programs	5901	Capital Improvement Projects	110	PARD: Shirley McDonald Park, add overhead trail lighting	50,000
7158	200	Parks Programs	5901	Capital Improvement Projects	110	Community Park Trails Design and 20% Construction Match (TPWD Grant)	80,000
7061	200	Parks Programs	6085	Engineering & Professional Services	110	ADA Transition Plan Study	100,000
7011	200	Parks Programs	5901	Capital Improvement Projects	110	Sendero Park Playscape Replacements	233,951
7173	250	Aquatics	5901	Capital Improvement Projects	110	Acu-tab conversion for 3 Pools	75,000
7070	250	Aquatics	5903	Capital Purchases	110	Highland Horizon Pool Thermal Cover and Roller	13,500
7175	250	Aquatics	5903	Capital Purchases	110	Highland Horizon UV System Replacement	14,000
7178	250	Aquatics	5903	Capital Purchases	110	Sendero pool thermal cover and roller	20,000
7071	250	Aquatics	5901	Capital Improvement Projects	110	PARD: Highland Horizon pool deck replacement	200,000
7171	250	Aquatics	5901	Capital Improvement Projects	110	Sendero Baby Pool Shade structure and sail replacement	80,000
7174	250	Aquatics	5901	Capital Improvement Projects	110	Creekside Diving Board and platform structure Replacement	12,000
7179	250	Aquatics	5901	Capital Improvement Projects	110	Sendero Springs pool deck replacement	250,000
7119	275	Parks Maintenance	5901	Capital Improvement Projects	110	Shirley McDonald Landscape Improvements	174,440
7169	275	Parks Maintenance	5901	Capital Improvement Projects	110	Little Village Park Lighting Solution	20,000
7020	275	Parks Maintenance	5903	Capital Purchases	110	Parks Maintenance Truck (Replace 2011 Truck)	50,000
7012	275	Parks Maintenance	5901	Capital Improvement Projects	110	Community Park Trail Repair	204,107
7013	275	Parks Maintenance	5901	Capital Improvement Projects	110	Shirley McDonald Park Trail Repairs	256,369
7021	275	Parks Maintenance	5901	Capital Improvement Projects	110	Cat Hollow Park Trail Repairs (Disc Golf)	196,984
7097	275	Parks Maintenance	5901	Capital Improvement Projects	110	Post URI Tree Remediation	80,000
7110	275	Parks Maintenance	6321	Repairs & Maintenance Projects	110	Shirley McDonald & North Park Shade Sail Replacement (Hail Storm Damaged)	18,000
7170	275	Parks Maintenance	5901	Capital Improvement Projects	110	Sendero Wooden Shade Structure - Replace Beams	30,000
7172	275	Parks Maintenance	5901	Capital Improvement Projects	110	Miscellaneous Sidewalk & Concrete Repairs on District owned property	100,000
7176	275	Parks Maintenance	5901	Capital Improvement Projects	110	Parking Lot mill and overlay/Restripe (Cat Hollow Pool)	50,000
7177	275	Parks Maintenance	5901	Capital Improvement Projects	110	Parking Lot mill and overlay/Restripe (Creekside)	40,000
7022	300	Community Center Programs	5903	Capital Purchases	110	Weight Room - Cardio Equipment	55,000
7155	300	Community Center Programs	5903	Capital Purchases	110	Replace meeting room and Garden Pavilion tables and Chairs	15,000
7093	300	Community Center Programs	6085	Engineering & Professional Services	110	PARD: 2 Reports: Master Plan and Audit	50,000
7065	350	Community Center Garden	5901	Capital Improvement Projects	110	Community Center Garden	689,500
7188	400	Facilities Maintenance	6321	Repairs & Maintenance Projects	110	Rental House Demolition	30,000
7077	400	Facilities Maintenance	5903	Capital Purchases	110	PARD: CC meeting room wall partition replacement	65,000
7157	400	Facilities Maintenance	5903	Capital Purchases	110	Boiler Replacement	20,000
7095	500	Water Transmission	5901	Capital Improvement Projects	110	Field Operations Site & Building Improvements	1,000,000
7090	500	Water Transmission	5903	Capital Purchases	110	3/4 Ton Truck (Replacement of 1601)	70,000



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Project #	CC	Cost Center Description	GL Code	GL Description	Fund	Project Description	FY25 Total
7086	500	Water Transmission	6085	Engineering & Professional Services	110	Treated Water Distribution Lines EPA Lead and Copper Regulations	25,000
7018	525	Water Treatment	5901	Capital Improvement Projects	110	ARPA: Ground Wells Emergency Power Generator	85,348
7019	525	Water Treatment	5901	Capital Improvement Projects	110	ARPA: Ground Wells Winterization	17,172
7023	525	Water Treatment	5901	Capital Improvement Projects	110	ARPA: Water Treatment Winterization	202,051
7062	525	Water Treatment	5901	Capital Improvement Projects	110	Ground Well Raw Water Transmission Line Relocates at Wyoming Spring	717,700
7099	525	Water Treatment	6321	Repairs & Maintenance Projects	110	Replace Recycle Pump Control Panel/Re-build Pump #2	35,000
7128	525	Water Treatment	6085	Engineering & Professional Services	110	Water and Wastewater Master Plan	134,156
7025	525	Water Treatment	5901	Capital Improvement Projects	110	Water Intake Electrical Controls Rehabilitation	600,000
7056	525	Water Treatment	6321	Repairs & Maintenance Projects	110	PW: water treatment replace PLCs	150,000
7057	525	Water Treatment	5901	Capital Improvement Projects	110	PW: water treatment recoat pipes and surfaces (moving to FY25)	450,000
7133	525	Water Treatment	5901	Capital Improvement Projects	110	BCWF HVAC Replacement	680,000
7161	525	Water Treatment	5901	Capital Improvement Projects	110	Water Treatment Facility Pavement Maintenance	28,000
7163	540	Stormwater	5901	Capital Improvement Projects	110	Shirley McDonald Unstable Rock Riprap	96,000
7164	540	Stormwater	5901	Capital Improvement Projects	110	Drainage Study and Improvements for Spillway Over Stairway (Powder H	90,000
7017	550	Wastewater	5901	Capital Improvement Projects	110	ARPA: Cat Hollow Lift Station Rehabilitation Phase II	1,255,541
7026	550	Wastewater	5901	Capital Improvement Projects	110	ARPA: Hillside Lift Station Removal	96,835
7145	550	Wastewater	5901	Capital Improvement Projects	110	PW: Upsize 1600 feet of sewer line from WTF, Townhomes, SBFD #3	112,500
7018	620	Capital Projects	5901	Capital Improvement Projects	620	ARPA: Ground Wells Emergency Power Generator	314,652
9005	300	Community Center Programs	7001	Reserve - Assigned	110	Reserve: Gym Equipment	11,000
9012	350	Community Center Garden	7001	Reserve - Assigned	110	Reserve: Community Center Garden	20,000
9007	525	Water Treatment	7001	Reserve - Assigned	110	Reserve: Regional Raw Water Line Reserve (BRA)	10,000
9011	525	Water Treatment	7001	Reserve - Assigned	110	Reserve: Membrane Replacement Fund	100,000
9010	550	Wastewater	7001	Reserve - Assigned	110	Reserve: Regional WW Improvement Fund (CORR)	100,000
	110	Executive	7002	Reserve - Unassigned	110	Reserve: Emergency Response and Hazard Mitigation	50,000
	135	Information Technology	7002	Reserve - Unassigned	110	Reserve: Server Replacement	10,000
9003	200	Parks Programs	7002	Reserve - Unassigned	110	Reserve: Master Plan - Unassigned	50,000
9004	275	Parks Maintenance	7002	Reserve - Unassigned	110	Reserve: Trail Washout Repairs	50,000
9006	500	Water Transmission	7002	Reserve - Unassigned	110	Reserve: Utility Equipment Replacement	50,000
9014	110	Executive	7002	Reserve - Unassigned	110	Reserve: Vehicle Replacement	50,000
9013	500	Water Transmission	7002	Reserve - Unassigned	110	Reserve: HVAC replacement	50,000
	500	Water Transmission	7002	Reserve - Unassigned	110	Reserve: Required ROW Waterline Relocates	100,000
9008	525	Water Treatment	7002	Reserve - Unassigned	110	Reserve: Future Water Line Replacement	100,000
9009	540	Stormwater	7002	Reserve - Unassigned	110	Reserve: Drainage Improvements	50,000
	610	Debt Service	7005	Reserve - Restricted - DSF	610	Reserve: Debt Service Budget Deficit Funding	261,016
	620	Capital Projects	7010	Reserve - Restricted - CRF Water	620	Reserve: CRF Budget Deficit Funding	447,904
Total							12,552,927



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General Fund								
GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	
Revenue & Sources								
4101	Property Tax Income	7,776,008	9,227,468	9,092,102	9,112,459	20,356	0.2%	
4102	Delinquent Property Tax Income	13,164	(5,160)	20,000	-	(20,000)	-100.0%	
Property Tax Revenue Total		7,789,171	9,222,308	9,112,102	9,112,459	356	0.0%	
4201	Water Service	3,482,328	4,739,456	4,946,993	5,008,000	61,007	1.2%	
4203	WW Service	1,910,109	2,290,734	2,290,081	2,370,000	79,919	3.5%	
4211	Water Connection	220	11,550	500	1,000	500	100.0%	
4213	WW Connections	60	2,240	-	-	-	-	
4220	New Connection Fees	30	-	-	-	-	-	
4230	Solid Waste Services	1,397,438	1,398,153	1,531,589	1,606,000	74,411	4.9%	
4240	Raw Water Sales	103,397	102,668	107,533	107,120	(413)	-0.4%	
4245	Wholesale Water	143,605	158,083	135,000	160,000	25,000	18.5%	
4301	Regulatory Compliance Fee	122,777	153,407	162,600	175,250	12,650	7.8%	
Utility Revenue Total		7,159,963	8,856,290	9,174,295	9,427,370	253,075	2.8%	
4502	Promotional Materials	2,058	1,588	7,000	5,300	(1,700)	-24.3%	
4504	Community Events Revenue	8,470	16,365	17,800	19,500	1,700	9.6%	
4501	Rental Income - Recreation	216,870	208,193	230,012	182,200	(47,812)	-20.8%	
4505	Program Revenue Contract	291,709	373,862	248,350	335,500	87,150	35.1%	
4510	Programming Events Income	100,156	78,399	68,950	92,100	23,150	33.6%	
4515	Camp Income	303,724	344,267	409,400	432,600	23,200	5.7%	
4518	Memberships - Short Term	66,585	66,956	55,000	55,000	-	0.0%	
4519	New Memberships	28,120	32,230	25,000	25,000	-	0.0%	
4520	Memberships	523,798	628,425	580,000	600,000	20,000	3.4%	
4521	Season Passes	88,872	70,998	83,500	85,500	2,000	2.4%	
4522	Day Passes	106,112	101,069	85,000	102,500	17,500	20.6%	
4523	Fitness Revenue	394,911	489,719	394,420	430,050	35,630	9.0%	
4524	Senior Programs	375	400	500	400	(100)	-20.0%	
4525	Child Programs / Child Play	3,609	3,695	4,000	4,000	-	0.0%	
Recreational Program Revenue Total		2,135,368	2,416,164	2,208,932	2,369,650	160,718	7.3%	
4110	Plan Review Income	2,400	14,550	-	-	-	-	
4112	Inspection Fees	21,675	32,510	22,000	25,000	3,000	13.6%	
4130	Builders Fees	1,015	37,001	9,410	9,981	571	6.1%	
4140	Emergency Mgmt and Hazard Mitigation Reserve Fee	-	-	-	29,655	29,655	-	
4145	Parks Maintenance Fee	-	-	-	360,828	360,828	-	
4401	Service Charges	39,905	43,515	32,580	41,700	9,120	28.0%	
4402	Donations	562	-	-	-	-	-	
4403	Late Charges	51,786	50,735	48,000	51,200	3,200	6.7%	
4404	Civil Penalties	-	10,000	-	-	-	-	
4405	Interest Income	322,279	632,600	280,000	277,600	(2,400)	-0.9%	
4406	Gain/Loss on Investments	(930,024)	463,235	-	-	-	-	
4410	Rental Income - Leases	110,041	103,478	111,852	100,425	(11,427)	-10.2%	
4500	Other Income	144,977	49,022	21,380	22,500	1,120	5.2%	
Investment & Other Revenue Total		(235,384)	1,436,646	525,222	918,889	393,667	75.0%	



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General Fund

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
4910	Reimbursable Projects	-	-	-	4,300,000	4,300,000	-
Reimbursable Projects Total		-	-	-	4,300,000	4,300,000	-
Total Revenue & Sources		16,849,119	21,931,408	21,020,552	26,128,368	5,107,815	24.3%
Expenditures & Uses							
5010	Salary	4,516,843	4,986,802	5,954,564	6,540,572	586,008	9.8%
5012	Overtime	71,208	65,283	81,177	83,604	2,427	3.0%
5015	Compensation Other	-	-	-	27,740	27,740	-
5014	Cell Phone Allowance	11,275	11,622	14,100	13,200	(900)	-6.4%
6313	Certification Pay	-	-	17,460	25,558	8,098	46.4%
6405	Longevity Awards	20,450	20,436	24,735	24,196	(539)	-2.2%
Salaries Total		4,619,776	5,084,144	6,092,036	6,714,870	622,834	10.2%
5013	Director Fees	32,850	29,036	36,000	36,000	-	0.0%
Director Fees Total		32,850	29,036	36,000	36,000	-	0.0%
5020	FICA / Medicare	347,182	383,277	467,038	512,608	45,569	9.8%
5030	Health	420,182	484,644	756,204	804,337	48,133	6.4%
5031	Vision Insurance	6,041	6,761	9,866	9,369	(497)	-5.0%
5032	Dental	26,837	28,516	41,688	42,794	1,106	2.7%
5034	Life	6,125	6,680	9,102	10,217	1,115	12.2%
5035	Disability Insurance	21,107	22,607	30,743	8,657	(22,087)	-71.8%
5040	Workers Compensation	61,055	65,812	63,376	56,534	(6,842)	-10.8%
5050	Unemployment Insurance	19,261	1,896	6,105	24,143	18,038	295.5%
5065	Education Reimbursement	-	-	-	-	-	-
5070	Retirement	330,940	366,370	451,039	505,705	54,666	12.1%
Benefits Total		1,238,731	1,366,562	1,835,162	1,974,362	139,200	7.6%
5201	Airfare	1,109	677	3,550	4,650	1,100	31.0%
5202	Lodging	5,815	5,396	12,000	21,650	9,650	80.4%
5204	Cab Fare / local transportation	890	123	1,150	1,350	200	17.4%
5205	Parking	211	101	626	1,650	1,024	163.6%
5206	Travel Meals	1,174	1,380	4,080	8,740	4,660	114.2%
5207	Mileage	4,051	2,140	9,770	11,950	2,180	22.3%
Travel Total		13,250	9,817	31,176	49,990	18,814	60.3%
6010	Contractual-Legal	199,649	170,046	291,000	325,000	34,000	11.7%
6025	Contractual/Auditing	35,493	55,950	154,000	86,000	(68,000)	-44.2%
6026	Investment Advisory Services	-	20,000	20,000	20,000	-	0.0%
6032	Contractual / 80-20 Programs	206,657	262,071	169,400	215,150	45,750	27.0%
6040	Contractual/Network maint/dev.	108,235	70,790	273,504	351,900	78,396	28.7%
6045	Contractual/Website	2,100	2,100	2,500	3,000	500	20.0%
6055	Security	118,854	121,346	143,540	169,970	26,430	18.4%
6065	Depository Contract	142,013	177,529	152,000	185,600	33,600	22.1%
6070	Maintenance Contracts	693,226	751,819	845,408	894,250	48,842	5.8%



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General Fund							
GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
6078	Plumbing Inspections	11,465	19,975	10,000	20,000	10,000	100.0%
6079	Engineering Fees	185,699	326,643	175,000	125,000	(50,000)	-28.6%
6080	Contractual/Contract Labor	433,808	327,081	458,336	509,700	51,364	11.2%
6153	WCRRWL Raw Water Line	885,436	956,596	885,044	810,314	(74,730)	-8.4%
6210	Rental Expense	2,773	1,026	3,932	52,344	48,412	1231.2%
6250	Solid Waste Service	1,179,427	1,318,212	1,255,401	1,317,000	61,599	4.9%
6305	Bill Production Expense	19,775	11,107	18,400	7,000	(11,400)	-62.0%
6310	Fees/Dues/Subscription Expense	79,990	100,325	90,814	91,901	1,087	1.2%
6311	TCEQ Regulatory Fees	14,389	16,620	16,000	17,400	1,400	8.8%
6312	BCRWWS Wastewater System	833,709	948,403	966,478	1,055,397	88,918	9.2%
6314	Professional Development	12,720	46,291	66,415	67,615	1,200	1.8%
6315	Lab Fees	19,907	11,136	24,000	25,000	1,000	4.2%
6416	Liability Insurance	136,730	164,147	177,512	198,000	20,488	11.5%
Contractual Total		5,322,054	5,879,213	6,198,685	6,547,540	348,855	5.6%
6105	Equipment	52,962	99,179	113,090	186,098	73,008	64.6%
6115	Materials & Supplies	274,597	241,663	342,404	320,340	(22,064)	-6.4%
6120	Chemicals	165,486	217,633	277,780	238,800	(38,980)	-14.0%
6121	Lab Supplies	11,776	9,476	15,000	25,000	10,000	66.7%
6122	Uniforms	9,097	18,300	19,045	22,200	3,155	16.6%
6124	Fuel / Oil	59,450	55,306	92,443	56,000	(36,443)	-39.4%
6130	Furniture	11,420	16,067	24,920	26,900	1,980	7.9%
6145	Software Subscription	49,595	71,954	69,440	88,551	19,111	27.5%
6150	Business Meals	4,932	4,962	9,568	9,618	50	0.5%
6154	Water Meters	15,626	38,993	36,000	100,000	64,000	177.8%
6156	Pipes and Components	20,020	35,856	50,702	52,000	1,298	2.6%
6160	Training Materials	291	2,201	5,903	9,000	3,097	52.5%
6180	T-Shirts/Pins/Etc.	53,770	68,514	80,415	77,350	(3,065)	-3.8%
6327	Program Meals	9,018	9,500	26,359	26,950	591	2.2%
Equipment & Supplies Total		738,040	889,604	1,163,069	1,238,807	75,738	6.5%
6213	Vehicle Repairs & Maintenance	34,120	46,777	52,048	50,150	(1,898)	-3.6%
6212	Mobile Equipment Repairs & Maintenance	-	-	-	22,000	22,000	-
6215	Facility Rent Expense	5,928	6,913	5,784	8,600	2,816	48.7%
6216	Maint Equipment Rent Expense	48,565	44,474	53,640	9,750	(43,890)	-81.8%
6320	Repairs & Maintenance	213,869	206,212	500,736	337,400	(163,336)	-32.6%
Maintenance, Repair & Facility Total		302,482	304,376	612,208	427,900	(184,308)	-30.1%
6300	Phone/Cable/Cell/Connectivity	67,823	89,556	71,333	72,550	1,217	1.7%
6400	Utilities Expense	510,002	481,929	525,463	569,700	44,237	8.4%
6430	Streetlights	134,154	133,979	148,554	171,400	22,846	15.4%
Utilities Total		711,979	705,464	745,350	813,650	68,300	9.2%
6455	Principal - 2016 CC Revenue	450,000	465,000	475,000	490,000	15,000	3.2%
6456	Interest - 2016 CC Revenue	118,744	106,909	94,680	82,188	(12,493)	-13.2%
Debt Service Total		568,744	571,909	569,680	572,188	2,508	0.4%



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General Fund

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
6220	Postage/Mailing/Shipping	29,911	32,410	39,856	47,046	7,190	18.0%
6322	Printing Expense	27,788	22,573	29,610	28,470	(1,140)	-3.9%
6324	Advertising	1,725	2,156	9,014	7,150	(1,864)	-20.7%
6325	Recruiting Expense	5,518	31,019	25,145	26,000	855	3.4%
6410	Loss on Investments	-	-	-	-	-	-
6425	Bad Debt Expense	1,865	212	4,000	4,000	-	0.0%
7000	Board Contingency	-	-	727,186	660,981	(66,205)	-9.1%
All Other Total		66,808	88,370	834,811	773,647	(61,164)	-7.3%
Subtotal Expenses		13,614,715	14,928,496	18,118,178	19,148,954	1,030,776	5.7%
<u>Operating and Reserve Funding:</u>							
5902	Capital Outlay	227,656	1,331,056	-	-	-	-
5901	Projects - Capital Improvement	782,141	2,738,640	3,405,546	9,678,700	6,273,154	184.2%
5910	Reimbursable Capital Projects	-	-	-	4,300,000	4,300,000	-
6085	Projects - Engineering & Professional Fees	-	-	1,015,355	364,156	(651,199)	-64.1%
6321	Projects - Repairs & Maintenance	-	-	1,010,000	233,000	(777,000)	-76.9%
5903	Capital Expense Purchase	-	-	1,390,000	452,500	(937,500)	-67.4%
Capital & Projects Total		1,009,796	4,069,695	6,820,901	15,028,356	8,207,455	
Total Expenditures & Uses		14,624,512	18,998,191	24,939,079	34,177,310	9,238,231	37.0%
Net Revenue / (Expenses)		2,224,607	2,933,217	(3,918,527)	(8,048,942)	#####	105.4%
Transfer from GASB Reserves (By Project)		-	2,931,736	4,095,373	8,849,943		
Transfer To Reserves				(135,000)	(801,000)		
Net Budget Surplus (Deficit)		2,224,607	5,864,953	41,846	0		



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Department: Public Works

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
Revenue & Sources								
	4201	Water Service	3,482,328	4,739,456	4,946,993	5,008,000	61,007	1.2%
	4203	WW Service	1,910,109	2,290,734	2,290,081	2,370,000	79,919	3.5%
	4211	Water Connection	220	11,550	500	1,000	500	100.0%
	4213	WW Connections	60	2,240	-	-	-	-
	4220	New Connection Fees	30	-	-	-	-	-
	4230	Solid Waste Services	-	-	-	-	-	-
	4240	Raw Water Sales	103,397	102,668	107,533	107,120	(413)	-0.4%
	4245	Wholesale Water	143,605	158,083	135,000	160,000	25,000	18.5%
	4301	Regulatory Compliance Fee	122,777	153,407	162,600	175,250	12,650	7.8%
	Utility Revenue Total		5,762,525	7,458,137	7,642,707	7,821,370	178,663	2.3%
	4110	Plan Review Income	2,400	14,550	-	-	-	-
	4112	Inspection Fees	21,675	32,510	22,000	25,000	3,000	13.6%
	4130	Builders Fees	-	-	-	-	-	-
	4140	Emergency Mgmt and Hazard Mitigation Reserve Fee	-	-	-	-	-	-
	4145	Parks Maintenance Fee	-	-	-	-	-	-
	4401	Service Charges	-	-	-	-	-	-
	4402	Donations	-	-	-	-	-	-
	4403	Late Charges	-	-	-	-	-	-
	4404	Civil Penalties	-	-	-	-	-	-
	4405	Interest Income	-	-	-	-	-	-
	4406	Gain/Loss on Investments	-	-	-	-	-	-
	4410	Rental Income - Leases	-	-	-	-	-	-
	4500	Other Income	84,654	15,321	-	-	-	-
	Investment & Other Revenue Total		108,729	62,381	22,000	25,000	3,000	13.6%
	4910	Reimbursable Projects	-	-	-	4,000,000	4,000,000	-
	Reimbursable Projects total		-	-	-	4,000,000	4,000,000	-
Revenue & Sources Total			5,871,254	7,520,518	7,664,707	11,846,370	4,181,663	54.6%
Expenditures & Uses								
	5010	Salary	715,066	805,691	929,875	1,062,098	132,223	14.2%
	5012	Overtime	26,879	24,934	30,642	24,350	(6,293)	-20.5%
	5015	Compensation Other	-	-	-	-	-	-
	5014	Cell Phone Allowance	3,637	4,058	5,145	4,245	(900)	-17.5%
	6313	Certification Pay	-	-	3,900	5,668	1,768	45.3%
	6405	Longevity Awards	4,642	4,082	5,614	5,371	(244)	-4.3%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
Salaries Total		750,225	838,767	975,176	1,101,731	126,555	13.0%
5013	Director Fees	-	-	-	-	-	-
Director Fees Total		-	-	-	-	-	-
5020	FICA / Medicare	55,126	63,026	74,303	83,958	9,655	13.0%
5030	Health	86,556	103,512	162,777	151,109	(11,668)	-7.2%
5031	Vision Insurance	1,205	1,385	2,094	1,783	(311)	-14.9%
5032	Dental	5,449	5,980	8,987	8,332	(655)	-7.3%
5034	Life	1,484	1,631	2,276	2,234	(42)	-1.8%
5035	Disability Insurance	5,113	5,351	7,449	1,946	(5,503)	-73.9%
5040	Workers Compensation	10,217	10,462	10,083	9,045	(1,038)	-10.3%
5050	Unemployment Insurance	1,159	251	971	1,837	866	89.1%
5065	Education Reimbursement	-	-	-	-	-	-
5070	Retirement	60,852	69,824	78,464	91,777	13,314	17.0%
Benefits Total		227,162	261,423	347,403	352,021	4,618	1.3%
5201	Airfare	-	-	-	-	-	-
5202	Lodging	826	376	1,400	5,850	4,450	317.9%
5204	Cab Fare / local transportation	-	-	-	-	-	-
5205	Parking	28	50	85	650	565	664.7%
5206	Travel Meals	326	159	700	2,650	1,950	278.6%
5207	Mileage	181	328	1,800	4,050	2,250	125.0%
Travel Total		1,362	913	3,985	13,200	9,215	231.2%
6010	Contractual-Legal	-	-	-	-	-	-
6025	Contractual/Auditing	-	-	-	-	-	-
6026	Investment Advisory Services	-	-	-	-	-	-
6032	Contractual / 80-20 Programs	-	-	-	-	-	-
6040	Contractual/Network maint/dev.	10,598	8,067	21,500	21,500	-	0.0%
6045	Contractual/Website	-	-	-	-	-	-
6055	Security	-	-	-	-	-	-
6065	Depository Contract	-	-	-	-	-	-
6070	Maintenance Contracts	52,823	64,251	65,000	75,000	10,000	15.4%
6078	Plumbing Inspections	11,465	19,975	10,000	20,000	10,000	100.0%
6079	Engineering Fees	162,764	318,165	150,000	50,000	(100,000)	-66.7%
6080	Contractual/Contract Labor	112,402	55,229	107,500	121,500	14,000	13.0%
6153	WCRRWL Raw Water Line	885,436	956,596	885,044	810,314	(74,730)	-8.4%
6210	Rental Expense	-	-	-	-	-	-
6250	Solid Waste Service	139	-	-	-	-	-
6305	Bill Production Expense	-	8,324	-	-	-	-



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
6310	Fees/Dues/Subscription Expense	4,319	2,537	4,600	3,350	(1,250)	-27.2%
6311	TCEQ Regulatory Fees	14,389	16,620	16,000	17,400	1,400	8.8%
6312	BCRWWS Wastewater System	833,709	948,403	966,478	1,055,397	88,918	9.2%
6314	Professional Development	4,139	13,578	14,400	17,600	3,200	22.2%
6315	Lab Fees	19,907	11,136	24,000	25,000	1,000	4.2%
6416	Liability Insurance	7,886	-	-	-	-	-
Contractual Total		2,119,976	2,422,881	2,264,523	2,217,061	(47,462)	-2.1%
6105	Equipment	16,650	53,317	50,500	69,750	19,250	38.1%
6115	Materials & Supplies	18,245	19,969	25,000	26,000	1,000	4.0%
6120	Chemicals	114,691	152,257	201,860	163,300	(38,560)	-19.1%
6121	Lab Supplies	11,776	9,476	15,000	25,000	10,000	66.7%
6122	Uniforms	2,251	4,765	4,745	6,200	1,455	30.7%
6124	Fuel / Oil	33,057	28,027	44,033	28,800	(15,233)	-34.6%
6130	Furniture	1,389	2,494	4,060	5,500	1,440	35.5%
6145	Software Subscription	8,291	1,816	-	1,500	1,500	-
6150	Business Meals	30	-	-	-	-	-
6154	Water Meters	16,157	38,993	36,000	100,000	64,000	177.8%
6156	Pipes and Components	13,848	29,272	34,300	37,000	2,700	7.9%
6160	Training Materials	-	1,941	-	2,000	2,000	-
6180	T-Shirts/Pins/Etc.	2,647	1,307	2,500	2,500	-	0.0%
6327	Program Meals	160	-	625	1,350	725	116.0%
Equipment & Supplies Total		239,191	343,635	418,623	468,900	50,278	12.0%
6213	Vehicle Repairs & Maintenance	21,716	22,212	27,100	25,150	(1,950)	-7.2%
6212	Mobile Equipment Repairs & Maintenance	-	-	-	17,500	17,500	-
6215	Facility Rent Expense	-	-	-	-	-	-
6216	Maint Equipment Rent Expense	19,581	3,803	7,250	6,250	(1,000)	-13.8%
6320	Repairs & Maintenance	71,902	59,359	305,000	166,700	(138,300)	-45.3%
Maintenance, Repair & Facility Total		113,199	85,374	339,350	215,600	(123,750)	-36.5%
6300	Phone/Cable/Cell/Connectivity	20,376	29,822	18,303	9,500	(8,803)	-48.1%
6400	Utilities Expense	370,518	341,225	354,672	381,200	26,528	7.5%
6430	Streetlights	-	-	-	-	-	-
Utilities Total		390,894	371,047	372,975	390,700	17,725	4.8%
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-
Debt Service Total		-	-	-	-	-	-
6220	Postage/Mailing/Shipping	1,872	458	1,180	710	(470)	-39.8%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
 FY2025
 Budget Workbook

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
6322	Printing Expense	3,144	1,798	2,600	4,000	1,400	53.8%
6324	Advertising	176	-	-	-	-	-
6325	Recruiting Expense	-	-	-	-	-	-
6410	Loss on Investments	-	-	-	-	-	-
6425	Bad Debt Expense	(574)	252	-	-	-	-
7000	Board Contingency	-	-	-	-	-	-
All Other Total		4,618	2,508	3,780	4,710	930	24.6%
Subtotal Expenses		3,846,625	4,326,548	4,725,814	4,763,924	38,109	0.8%
<u>Operating and Reserve Funding:</u>							
5902	Capital Outlay	162,247	935,921	-	-	-	-
5901	Projects - Capital Improvement	104,540	808,709	1,105,500	5,431,147	4,325,647	391.3%
5910	Reimbursable Capital Projects	-	-	-	4,000,000	4,000,000	-
6085	Projects - Engineering & Professional Fees	-	-	862,707	159,156	(703,551)	-81.6%
6321	Projects - Repairs & Maintenance	-	-	772,000	185,000	(587,000)	-76.0%
5903	Capital Expense Purchase	-	-	652,000	70,000	(582,000)	-89.3%
Capital & Projects Total		266,787	1,744,630	3,392,207	9,845,303	6,453,096	2
Total Expenditures & Uses		4,113,412	6,071,178	8,118,022	14,609,227	6,491,205	80.0%
Net Revenue / (Expenses)		1,757,842	1,449,341	(453,315)	(2,762,857)	(2,309,542)	509.5%
Transfer From GASB Reserves (By Project)					4,621,303		
Transfer To Reserves					(560,000)		
Net Budget Surplus (Deficit)		1,757,842	1,449,341	(453,315)	1,298,446		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 525 Water Treatment

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4910	Reimbursable Projects	-	-	-	1,800,000	1,800,000		
Reimbursable Projects Total		-	-	-	1,800,000	1,800,000		
Revenue & Sources Total		-	-	-	1,800,000	1,800,000		
Expenditures & Uses								
5010	Salary	277,334	361,515	338,868	403,061	64,193	18.9%	
5012	Overtime	1,701	2,937	1,939	6,487	4,549	234.6%	
5015	Compensation Other	-	-	-	-	-		
5014	Cell Phone Allowance	1,291	1,474	1,680	1,380	(300)	-17.9%	
6313	Certification Pay	-	-	1,924	3,692	1,768	91.9%	Increase in Cert pay/employee and employees receiving
6405	Longevity Awards	2,187	2,352	2,645	1,949	(696)	-26.3%	
Salaries Total		282,511	368,278	347,055	416,569	69,514	20.0%	
5013	Director Fees	-	-	-	-	-		
Director Fees Total		-	-	-	-	-		
5020	FICA / Medicare	21,065	28,002	26,403	31,762	5,359	20.3%	
5030	Health	30,510	41,442	51,231	56,589	5,357	10.5%	
5031	Vision Insurance	433	571	677	666	(10)	-1.5%	
5032	Dental	1,991	2,504	2,864	3,056	192	6.7%	
5034	Life	535	675	775	836	62	8.0%	
5035	Disability Insurance	1,902	2,261	2,482	760	(1,723)	-69.4%	
5040	Workers Compensation	3,899	3,923	3,583	3,419	(164)	-4.6%	
5050	Unemployment Insurance	311	101	345	667	322	93.2%	
5065	Education Reimbursement	-	-	-	-	-		
5070	Retirement	22,877	30,718	28,620	34,720	6,100	21.3%	
Benefits Total		83,522	110,197	116,979	132,475	15,496	13.2%	
5201	Airfare	-	-	-	-	-		
5202	Lodging	826	-	700	2,350	1,650	235.7%	Attending conferences
5204	Cab Fare / local transportation	-	-	-	-	-		
5205	Parking	18	-	85	300	215	252.9%	Attending conferences
5206	Travel Meals	256	-	350	1,050	700	200.0%	Attending conferences
5207	Mileage	111	104	1,250	2,750	1,500	120.0%	\$250 Conference Mileage \$1000 operating mileage accrued in personal vehicle
Travel Total		1,212	104	2,385	6,450	4,065	170.4%	
6010	Contractual-Legal	-	-	-	-	-		
6025	Contractual/Auditing	-	-	-	-	-		
6026	Investment Advisory Services	-	-	-	-	-		
6032	Contractual / 80-20 Programs	-	-	-	-	-		
6040	Contractual/Network maint/dev.	10,216	7,729	20,000	20,000	-	0.0%	CPUSA for instrumentation and controls (SCADA maintenance, programming etc.) Expect FY2024 cost to double compared to FY22 actuals.
6045	Contractual/Website	-	-	-	-	-		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 525 Water Treatment

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6055	Security	-	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	-	
6070	Maintenance Contracts	20,381	19,362	19,500	25,000	5,500	28.2%	\$3K Ron Perrin for Tank Inspections \$5K 3C Industrial (Air Compressor) \$10K Holt Cat Generator (Higher service level due this year)
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	9,296	70,335	-	-	-	-	None for FY2024. Refer to GL 6085 for engineering projects.
6080	Contractual/Contract Labor	4,567	10,308	61,500	50,000	(11,500)	-18.7%	CPUSA, Fluid Meter Service, Pump Solutions, Gate Specialties.
6153	WCRRWL Raw Water Line	885,436	956,596	885,044	810,314	(74,730)	-8.4%	Interlocal Agreement
6210	Rental Expense	-	-	-	-	-	-	
6250	Solid Waste Service	139	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	799	849	800	850	50	6.3%	AWWA, TWUA dues
6311	TCEQ Regulatory Fees	14,178	16,417	15,600	17,000	1,400	9.0%	Permit Fees
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	2,314	5,188	4,000	5,000	1,000	25.0%	
6315	Lab Fees	19,907	11,136	24,000	25,000	1,000	4.2%	FY2025 No UCRM Testing
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		967,234	1,097,921	1,030,444	953,164	(77,280)	-7.5%	
6105	Equipment	11,578	36,368	18,000	30,000	12,000	66.7%	Based on 2023 actuals
6115	Materials & Supplies	7,956	4,563	8,500	9,000	500	5.9%	
6120	Chemicals	114,691	152,227	200,000	160,000	(40,000)	-20.0%	More reflective of 2023/2024 actuals
6121	Lab Supplies	11,705	9,476	15,000	25,000	10,000	66.7%	Based on 2024 projection
6122	Uniforms	970	568	1,825	1,825	-	0.0%	Per uniform policy: 3 shirts (\$40ea) every 6 months, Boots reimbursement \$125 x 5
6124	Fuel / Oil	7,975	5,540	8,240	5,600	(2,640)	-32.0%	
6130	Furniture	-	272	2,500	500	(2,000)	-80.0%	
6145	Software Subscription	526	16	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	744	2,852	2,500	3,000	500	20.0%	Parts have increased in price. System is aging, more repairs necessary
6160	Training Materials	-	-	-	1,000	1,000		
6180	T-Shirts/Pins/Etc.	750	-	-	-	-	-	
6327	Program Meals	-	-	-	500	500		
Equipment & Supplies Total		156,896	211,883	256,565	236,425	(20,140)	-7.8%	
6213	Vehicle Repairs & Maintenance	1,902	956	3,500	3,750	250	7.1%	
6212	Mobile Equipment Repairs & Mainte	-	-	-	7,000	7,000		
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	11,453	34	-	-	-	-	
6320	Repairs & Maintenance	29,771	34,624	110,000	70,000	(40,000)	-36.4%	HVAC \$ not included, pending completion of assessment .
Maintenance, Repair & Facility Total		43,126	35,614	113,500	80,750	(32,750)	-28.9%	
6300	Phone/Cable/Cell/Connectivity	15,721	21,390	11,845	6,500	(5,345)	-45.1%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 525 Water Treatment

Department: Public Works

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
	6400	Utilities Expense	340,766	310,899	318,600	339,800	21,200	6.7%	
	6430	Streetlights	-	-	-	-	-	-	
Utilities Total			356,487	332,289	330,445	346,300	15,855	4.8%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
	6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	249	191	260	260	-	0.0%	Certified mailing of reports
	6322	Printing Expense	-	186	-	-	-	-	
	6324	Advertising	-	-	-	-	-	-	
	6325	Recruiting Expense	-	-	-	-	-	-	
	6410	Loss on Investments	-	-	-	-	-	-	
	6425	Bad Debt Expense	-	-	-	-	-	-	
	7000	Board Contingency	-	-	-	-	-	-	
All Other Total			249	377	260	260	-	0.0%	
Subtotal Expenses			1,891,237	2,156,663	2,197,634	2,172,393	(25,241)	-1.1%	
<u>Operating and Reserve Funding:</u>									
	5902	Capital Outlay	59,215	734,748	-	-	-	-	
	5901	Projects - Capital Improvement	44,415	648,198	834,700	2,780,271	1,945,571	233.1%	
	5910	Reimbursable Capital Projects	-	-	-	1,800,000	1,800,000	-	
	6085	Projects - Engineering & Professiona	-	-	787,707	134,156	(653,551)	-83.0%	
	6321	Projects - Repairs & Maintenance	-	-	772,000	185,000	(587,000)	-76.0%	
	5903	Capital Expense Purchase	-	-	517,000	-	(517,000)	-100.0%	
Capital & Projects Total			103,630	1,382,946	2,911,407	4,899,427	1,988,020	-	
Total Expenditures & Uses			1,994,867	3,539,609	5,109,041	7,071,820	1,962,780	38.4%	
Net Revenue / (Expenses)			(1,994,867)	(3,539,609)	(5,109,041)	(5,271,820)	(162,780)	3.2%	
	7001	Replenish Reserve - Assigned				(110,000)	(110,000)		
	7002	Replenish Reserve - Unassigned				(100,000)			
		Transfer From GASB Reserves (By Project)				2,131,427			
		Transfer To Reserves				(210,000)			
Net Budget Surplus (Deficit)						(3,350,393)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 500 Water Transmission

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4201	Water Service	3,482,328	4,739,456	4,946,993	5,008,000	61,007	1.2%	
4203	WW Service	-	-	-	-	-	-	
4211	Water Connection	220	11,550	500	1,000	500	100.0%	
4213	WW Connections	-	150	-	-	-	-	
4220	New Connection Fees	30	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	-	
4240	Raw Water Sales	103,397	102,668	107,533	107,120	(413)	-0.4%	Assumes 4% CPI Increase for WilCo
4245	Wholesale Water	143,605	158,083	135,000	160,000	25,000	18.5%	Based on increase from FY22 to FY23 actuals
4301	Regulatory Compliance Fee	-	-	-	-	-	-	
Utility Revenue Total		3,729,579	5,011,906	5,190,026	5,276,120	86,094	1.7%	
Investment & Other Revenue								
4110	Plan Review Income	2,400	14,550	-	-	-	-	
4112	Inspection Fees	21,675	32,510	22,000	25,000	3,000	13.6%	Based on FY2022 and FY2023 actual
4130	Builders Fees	-	-	-	-	-	-	
4140	Emergency Mgmt and Hazard Mitig	-	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	-	
4402	Donations	-	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	-	
4500	Other Income	9,280	15,321	-	-	-	-	
Investment & Other Revenue Total		33,355	62,381	22,000	25,000	3,000	13.6%	
4910	Reimbursable Projects	-	-	-	-	-	-	
Reimbursable Projects Total		-	-	-	-	-	-	
Revenue & Sources Total		3,762,935	5,074,287	5,212,026	5,301,120	89,094	1.7%	
Expenditures & Uses								
5010	Salary	175,892	152,173	256,244	286,128	29,884	11.7%	
5012	Overtime	10,894	9,790	12,420	7,537	(4,883)	-39.3%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	978	1,126	1,560	1,260	(300)	-19.2%	
6313	Certification Pay	-	-	936	936	-	0.0%	
6405	Longevity Awards	1,084	747	1,311	1,534	223	17.0%	
Salaries Total		188,849	163,836	272,471	297,395	24,924	9.1%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	13,713	14,887	20,772	22,654	1,882	9.1%	
5030	Health	26,511	30,537	50,276	41,618	(8,658)	-17.2%	
5031	Vision Insurance	365	401	639	493	(147)	-22.9%	
5032	Dental	1,631	1,709	2,762	2,332	(430)	-15.6%	
5034	Life	387	404	665	613	(52)	-7.8%	
5035	Disability Insurance	1,302	1,311	2,202	512	(1,690)	-76.8%	
5040	Workers Compensation	2,570	2,678	2,819	2,439	(380)	-13.5%	
5050	Unemployment Insurance	415	59	272	515	243	89.6%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	15,352	16,675	21,574	24,764	3,190	14.8%	
Benefits Total		62,246	68,661	101,981	95,939	(6,042)	-5.9%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
Budget Workbook

Cost Center: 500 Water Transmission
Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
5201	Airfare	-	-	-	-	-	-	
5202	Lodging	-	376	700	2,000	1,300	185.7%	Increased based on actual cost of 2024 conference lodging
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	5	50	-	150	150	-	
5206	Travel Meals	70	159	350	850	500	142.9%	Conference attendance
5207	Mileage	70	224	250	500	250	100.0%	Conference attendance - Texas Water Conference
Travel Total		145	809	1,300	3,500	2,200	169.2%	
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	406	8,685	7,000	10,000	3,000	42.9%	Based on 2023 actuals. Aging meters requiring more maintenance
6078	Plumbing Inspections	11,465	19,975	10,000	20,000	10,000	100.0%	Based on 2022/2023 actuals underbudgeted
6079	Engineering Fees	119,738	148,003	100,000	-	(100,000)	-100.0%	General Engineering in cost center 150
6080	Contractual/Contract Labor	40,352	(269)	6,000	6,500	500	8.3%	Contingent (ex: major water leak, cave)
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	2,976	-	-	-	-	
6310	Fees/Dues/Subscription Expense	3,480	1,669	3,800	2,500	(1,300)	-34.2%	TWUA \$375, AWWA \$325, TX811 \$1.3K
6311	TCEQ Regulatory Fees	111	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	1,475	5,434	6,800	9,000	2,200	32.4%	\$6.4K Classes (\$400/class x 8 ee x 2)
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	7,886	-	-	-	-	-	
Contractual Total		184,914	186,473	133,600	48,000	(85,600)	-64.1%	
6105	Equipment	2,618	8,787	17,000	29,000	12,000	70.6%	Trucks need outfitted with tools (7 x \$1000) Trailers (3 x \$1000) Grainger, Gases 101 \$12K Leak Detection Equipment
6115	Materials & Supplies	6,526	12,956	11,000	11,500	500	4.5%	Home Depot, Elliot's, Core & Main, Fergusons, etc. HTH for disinfecting
6120	Chemicals	-	30	300	300	-	0.0%	
6121	Lab Supplies	71	-	-	-	-	-	
6122	Uniforms	1,281	3,644	2,555	4,000	1,445	56.6%	More closely reflects 2023 actual. Now fully staffed.
6124	Fuel / Oil	20,671	18,455	29,870	18,500	(11,370)	-38.1%	
6130	Furniture	1,389	2,222	1,560	5,000	3,440	220.5%	Office Furniture
6145	Software Subscription	7,765	1,800	-	1,500	1,500	-	GIS Locator software
6150	Business Meals	30	-	-	-	-	-	
6154	Water Meters	16,157	38,993	36,000	100,000	64,000	177.8%	Cost (inflation/supply shortage) and frequency of replacement are much higher as meters aging. Now \$400/meter x20/mo.
6156	Pipes and Components	9,990	21,732	25,000	27,500	2,500	10.0%	
6160	Training Materials	-	-	-	500	500	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	160	-	625	850	225	36.0%	Team Meetings / lunch
Equipment & Supplies Total		66,657	108,620	123,910	198,650	74,740	60.3%	
6213	Vehicle Repairs & Maintenance	17,286	14,718	20,000	17,800	(2,200)	-11.0%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
 FY2025
 Budget Workbook

Cost Center: 500 Water Transmission
 Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6212	Mobile Equipment Repairs & Mainte	-	-	-	2,200	2,200		
6215	Facility Rent Expense	-	-	-	-	-		
6216	Maint Equipment Rent Expense	213	-	1,250	1,250	-	0.0%	
6320	Repairs & Maintenance	20,276	6,531	20,000	22,000	2,000	10.0%	Valve repairs, etc (Fluid Meter, Gutterman)
Maintenance, Repair & Facility Total		37,775	21,249	41,250	43,250	2,000	4.8%	
6300	Phone/Cable/Cell/Connectivity	2,298	4,611	4,202	2,500	(1,702)	-40.5%	
6400	Utilities Expense	2,432	2,522	2,592	2,900	308	11.9%	
6430	Streetlights	-	-	-	-	-		
Utilities Total		4,730	7,133	6,794	5,400	(1,394)	-20.5%	
6455	Principal - 2016 CC Revenue	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-	-		
Debt Service Total		-	-	-	-	-		
6220	Postage/Mailing/Shipping	1,526	239	320	350	30	9.4%	Various report mailings Door tags, etc. (Restriction)
6322	Printing Expense	2,497	938	2,600	3,000	400	15.4%	Enforcements/notifications)
6324	Advertising	-	-	-	-	-		
6325	Recruiting Expense	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-		
6425	Bad Debt Expense	(574)	252	-	-	-		
7000	Board Contingency	-	-	-	-	-		
All Other Total		3,448	1,428	2,920	3,350	430	14.7%	
Subtotal Expenses		548,764	558,208	684,227	695,485	11,258	1.6%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	34,642	-	-	-	-		
5901	Projects - Capital Improvement	-	39,759	-	1,000,000	1,000,000		
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	75,000	25,000	(50,000)	-66.7%	
6321	Projects - Repairs & Maintenance	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	70,000	70,000		
Capital & Projects Total		34,642	39,759	75,000	1,095,000	1,020,000		
Total Expenditures & Uses		583,406	597,967	759,227	1,790,485	1,031,258	135.8%	
Net Revenue / (Expenses)		3,179,529	4,476,320	4,452,798	3,510,635	(942,163)	-21.2%	
7001	Replenish Reserve - Assigned	-	-	-	-	-		
7002	Replenish Reserve - Unassigned	-	-	-	(200,000)	-		
Transfer From GASB Reserves (By Project)					1,025,000	-		
Transfer To Reserves					(200,000)	-		
Net Budget Surplus (Deficit)					4,335,635			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 550 Wastewater

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4201	Water Service	-	-	-	-	-	-	
4203	WW Service	1,910,109	2,290,734	2,290,081	2,370,000	79,919	3.5%	
4211	Water Connection	-	-	-	-	-	-	
4213	WW Connections	60	2,090	-	-	-	-	
4220	New Connection Fees	-	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	-	
Utility Revenue Total		1,910,169	2,292,824	2,290,081	2,370,000	79,919	3.5%	
4500	Other Income	75,374	-	-	-	-	-	
Investment & Other Revenue Total		75,374	-	-	-	-	-	
4910	Reimbursable Projects	-	-	-	2,200,000	2,200,000		
Reimbursable Projects Total		-	-	-	2,200,000	2,200,000		
Revenue & Sources Total		1,985,542	2,292,824	2,290,081	4,570,000	2,279,919	99.6%	
Expenditures & Uses								
5010	Salary	175,890	204,561	250,458	274,298	23,840	9.5%	
5012	Overtime	10,894	9,583	12,419	7,045	(5,374)	-43.3%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	978	1,110	1,530	1,230	(300)	-19.6%	
6313	Certification Pay	-	-	936	936	-	0.0%	
6405	Longevity Awards	1,084	747	1,311	1,438	126	9.6%	
Salaries Total		188,846	216,001	266,654	284,946	18,292	6.9%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	13,710	14,676	20,327	21,704	1,377	6.8%	
5030	Health	26,509	29,982	49,133	40,307	(8,826)	-18.0%	
5031	Vision Insurance	364	394	625	479	(146)	-23.3%	
5032	Dental	1,629	1,679	2,697	2,265	(432)	-16.0%	
5034	Life	386	397	651	598	(53)	-8.1%	
5035	Disability Insurance	1,299	1,290	2,160	499	(1,661)	-76.9%	
5040	Workers Compensation	2,570	2,671	2,758	2,337	(421)	-15.3%	
5050	Unemployment Insurance	415	59	266	491	226	84.9%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	15,350	16,424	21,081	23,726	2,645	12.5%	
Benefits Total		62,231	67,572	99,698	92,406	(7,292)	-7.3%	
5201	Airfare	-	-	-	-	-	-	
5202	Lodging	-	-	-	1,000	1,000		
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	5	-	-	100	100		
5206	Travel Meals	-	-	-	500	500		
5207	Mileage	-	-	300	550	250	83.3%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 550 Wastewater

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Travel Total		5	-	300	2,150	1,850	616.7%	
6010	Contractual-Legal	-	-	-	-	-		
6025	Contractual/Auditing	-	-	-	-	-		
6026	Investment Advisory Services	-	-	-	-	-		
6032	Contractual / 80-20 Programs	-	-	-	-	-		
6040	Contractual/Network maint/dev.	382	338	1,500	1,500	-	0.0%	Electrical/controls callouts
6045	Contractual/Website	-	-	-	-	-		
6055	Security	-	-	-	-	-		
6065	Depository Contract	-	-	-	-	-		
6070	Maintenance Contracts	-	-	-	-	-		
6078	Plumbing Inspections	-	-	-	-	-		
6079	Engineering Fees	25,965	46,124	50,000	50,000	-	0.0%	Sewer Filming Certification
6080	Contractual/Contract Labor	66,944	45,190	40,000	65,000	25,000	62.5%	Sewer Filming
6153	WCRRWL Raw Water Line	-	-	-	-	-		
6210	Rental Expense	-	-	-	-	-		
6250	Solid Waste Service	-	-	-	-	-		
6305	Bill Production Expense	-	4,230	-	-	-		
6310	Fees/Dues/Subscription Expense	40	15	-	-	-		
6311	TCEQ Regulatory Fees	-	-	-	-	-		
6312	BCRWWS Wastewater System	833,709	948,403	966,478	1,055,397	88,918	9.2%	Interlocal Agreement
6314	Professional Development	350	2,781	1,600	1,600	-	0.0%	4 WW Classes @ \$400ea
6315	Lab Fees	-	-	-	-	-		
6416	Liability Insurance	-	-	-	-	-		
Contractual Total		927,389	1,047,081	1,059,578	1,173,497	113,918	10.8%	
6105	Equipment	2,455	7,462	15,000	10,000	(5,000)	-33.3%	Closer to FY23 actual, less the radios
6115	Materials & Supplies	3,750	2,006	4,000	4,000	-	0.0%	Gloves, rags, jet machine nozzles, etc. Degreaser for Jet Machine/Lift Stations odor control, HTH
6120	Chemicals	-	-	1,560	3,000	1,440	92.3%	
6121	Lab Supplies	-	-	-	-	-		
6122	Uniforms	-	402	-	-	-		
6124	Fuel / Oil	2,565	2,824	4,635	2,900	(1,735)	-37.4%	Diesel for generators (at least 4,700)
6130	Furniture	-	-	-	-	-		
6145	Software Subscription	-	-	-	-	-		
6150	Business Meals	-	-	-	-	-		
6154	Water Meters	-	-	-	-	-		
6156	Pipes and Components	2,916	4,688	6,800	6,500	(300)	-4.4%	PVC piping and supplies
6160	Training Materials	-	1,941	-	500	500		
6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
6327	Program Meals	-	-	-	-	-		
Equipment & Supplies Total		11,685	19,323	31,995	26,900	(5,095)	-15.9%	
6213	Vehicle Repairs & Maintenance	2,131	5,533	2,000	2,000	-	0.0%	Jet Machine maintenance
6212	Mobile Equipment Repairs & Maint	-	-	-	7,300	7,300		
6215	Facility Rent Expense	-	-	-	-	-		
6216	Maint Equipment Rent Expense	7,915	3,769	6,000	5,000	(1,000)	-16.7%	Any potential equipment rentals Lift Station Pump/Valve/Electrical repairs
6320	Repairs & Maintenance	10,973	11,566	25,000	65,700	40,700	162.8%	Control Panel Transducers (\$1K each), CPUSA, Pump Solutions.
Maintenance, Repair & Facility Total		21,019	20,869	33,000	80,000	47,000	142.4%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 550 Wastewater

Department: Public Works

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
	6300	Phone/Cable/Cell/Connectivity	2,299	3,764	1,906	500	(1,406)	-73.8%	
	6400	Utilities Expense	22,707	21,570	27,000	32,000	5,000	18.5%	
	6430	Streetlights	-	-	-	-	-	-	
Utilities Total			25,005	25,333	28,906	32,500	3,595	12.4%	
	6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
	6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total			-	-	-	-	-	-	
	6220	Postage/Mailing/Shipping	15	-	500	-	(500)	-100.0%	
	6322	Printing Expense	-	-	-	-	-	-	
	6324	Advertising	176	-	-	-	-	-	
	6325	Recruiting Expense	-	-	-	-	-	-	
	6410	Loss on Investments	-	-	-	-	-	-	
	6425	Bad Debt Expense	-	-	-	-	-	-	
	7000	Board Contingency	-	-	-	-	-	-	
All Other Total			192	-	500	-	(500)	-100.0%	
Subtotal Expenses			1,236,371	1,396,178	1,520,631	1,692,399	171,768	11.3%	
<u>Operating and Reserve Funding:</u>									
	5902	Capital Outlay	68,389	201,173	-	-	-	-	
	5901	Projects - Capital Improvement	60,125	120,752	240,800	1,464,876	1,224,076	508.3%	
	5910	Reimbursable Capital Projects	-	-	-	2,200,000	2,200,000	-	
	6085	Projects - Engineering & Professiona	-	-	-	-	-	-	
	6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
	5903	Capital Expense Purchase	-	-	120,000	-	(120,000)	-100.0%	
Capital & Projects Total			128,514	321,925	360,800	3,664,876	3,304,076	184.7%	
Total Expenditures & Uses			1,364,886	1,718,103	1,881,431	5,357,275	3,475,844	184.7%	
Net Revenue / (Expenses)			620,657	574,721	408,650	(787,275)	(1,195,925)	-292.7%	
	7001	Replenish Reserve - Assigned				(100,000)	(100,000)		
	7002	Replenish Reserve - Unassigned				-	-		
		Transfer From GASB Reserves (By Project)				1,464,876			
		Transfer To Reserves				(100,000)			
Net Budget Surplus (Deficit)						577,601			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 540 Stormwater

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
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	122,777	153,407	162,600	175,250	12,650	7.8%	
Utility Revenue Total		122,777	153,407	162,600	175,250	12,650	7.8%	
4910	Reimbursable Projects	-	-	-	-	-		
Reimbursable Projects Total		-	-	-	-	-		
Revenue & Sources Total		122,777	153,407	162,600	175,250	12,650	7.8%	
Expenditures & Uses								
5010	Salary	85,950	87,443	84,305	98,611	14,306	17.0%	
5012	Overtime	3,391	2,624	3,865	3,281	(585)	-15.1%	
5015	Compensation Other	-	-	-	-	-		
5014	Cell Phone Allowance	391	348	375	375	-	0.0%	
6313	Certification Pay	-	-	104	104	-	0.0%	
6405	Longevity Awards	287	237	347	450	103	29.8%	
Salaries Total		90,018	90,652	88,996	102,821	13,825	15.5%	
5013	Director Fees	-	-	-	-	-		
Director Fees Total		-	-	-	-	-		
5020	FICA / Medicare	6,638	5,461	6,800	7,837	1,037	15.2%	
5030	Health	3,026	1,551	12,137	12,596	459	3.8%	
5031	Vision Insurance	43	19	153	145	(8)	-5.2%	
5032	Dental	198	89	663	679	16	2.4%	
5034	Life	177	154	186	187	1	0.3%	
5035	Disability Insurance	611	490	604	176	(428)	-70.8%	
5040	Workers Compensation	1,179	1,190	923	850	(73)	-7.9%	
5050	Unemployment Insurance	19	32	89	164	75	84.3%	
5065	Education Reimbursement	-	-	-	-	-		
5070	Retirement	7,273	6,008	7,189	8,567	1,378	19.2%	
Benefits Total		19,164	14,993	28,744	31,201	2,457	8.5%	
5201	Airfare	-	-	-	-	-		
5202	Lodging	-	-	-	500	500		
5204	Cab Fare / local transportation	-	-	-	-	-		
5205	Parking	-	-	-	100	100		
5206	Travel Meals	-	-	-	250	250		
5207	Mileage	-	-	-	250	250		
Travel Total		-	-	-	1,100	1,100		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 540 Stormwater

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
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	32,036	36,204	38,500	40,000	1,500	3.9%	Aquatic Features
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	7,765	53,703	-	-	-	-	
6080	Contractual/Contract Labor	538	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	1,119	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	4	-	-	-	-	
6311	TCEQ Regulatory Fees	100	203	400	400	-	0.0%	Storm water permit fee
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	-	174	2,000	2,000	-	0.0%	Storm Water Classes and conferences for regulatory compliance and District Engineer.
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		40,439	91,406	40,900	42,400	1,500	3.7%	
6105	Equipment	-	700	500	750	250	50.0%	General tools for pond maintenance
6115	Materials & Supplies	13	444	1,500	1,500	-	0.0%	Office supplies, fill valve components
6120	Chemicals	-	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	-	151	365	375	10	2.7%	Shirts, boot reimbursement
6124	Fuel / Oil	1,846	1,208	1,288	1,800	513	39.8%	Additional driving for drought restriction enforcement, stormwater ponds/construction inspections.
6130	Furniture	-	-	-	-	-	-	
6145	Software Subscription	-	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	197	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	1,897	1,307	2,500	2,500	-	0.0%	Promotional supplies (educational materials giveaways)
6327	Program Meals	-	-	-	-	-	-	
Equipment & Supplies Total		3,953	3,810	6,153	6,925	773	12.6%	
6213	Vehicle Repairs & Maintenance	398	1,005	1,600	1,600	-	0.0%	Truck maintenance
6212	Mobile Equipment Repairs & Maint	-	-	-	1,000	1,000	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	-	
6320	Repairs & Maintenance	10,882	6,638	150,000	9,000	(141,000)	-94.0%	Repairs needed on dry ponds (esp. Pocono, Braesgate and BC Village)
Maintenance, Repair & Facility Total		11,280	7,642	151,600	11,600	(140,000)	-92.3%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 540 Stormwater

Department: Public Works

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6300	Phone/Cable/Cell/Connectivity	58	58	350	-	(350)	-100.0%	
6400	Utilities Expense	4,613	6,234	6,480	6,500	20	0.3%	
6430	Streetlights	-	-	-	-	-		
Utilities Total		4,671	6,292	6,830	6,500	(330)	-4.8%	
6455	Principal - 2016 CC Revenue	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-	-		
Debt Service Total		-	-	-	-	-		
6220	Postage/Mailing/Shipping	82	29	100	100	-	0.0%	Certified letters to TCEQ
6322	Printing Expense	647	675	-	1,000	1,000		Stormwater Signs
6324	Advertising	-	-	-	-	-		
6325	Recruiting Expense	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-		
7000	Board Contingency	-	-	-	-	-		
All Other Total		729	703	100	1,100	1,000	1000.0%	
Subtotal Expenses		170,253	215,499	323,323	203,647	(119,676)	-37.0%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-		
5901	Projects - Capital Improvement	-	-	30,000	186,000	156,000	520.0%	
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	15,000	-	(15,000)	-100.0%	
Capital & Projects Total		-	-	45,000	186,000	141,000		
Total Expenditures & Uses		170,253	215,499	368,323	389,647	21,324	5.8%	
Net Revenue / (Expenses)		(47,476)	(62,091)	(205,723)	(214,397)	(8,674)	4.2%	
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				(50,000)	-		
	Transfer From GASB Reserves (By Project)				-	-		
	Transfer To Reserves				(50,000)	-		
Net Budget Surplus (Deficit)					(264,397)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
Revenue & Sources							
4502	Promotional Materials	2,058	867	4,000	4,000	-	0.0%
4504	Community Events Revenue	8,470	16,365	17,800	19,500	1,700	9.6%
4501	Rental Income - Recreation	216,870	208,193	230,012	182,200	(47,812)	-20.8%
4505	Program Revenue Contract	291,709	373,862	248,350	335,500	87,150	35.1%
4510	Programming Events Income	100,156	78,399	68,950	92,100	23,150	33.6%
4515	Camp Income	303,724	344,267	409,400	432,600	23,200	5.7%
4518	Memberships - Short Term	66,585	66,956	55,000	55,000	-	0.0%
4519	New Memberships	28,120	32,230	25,000	25,000	-	0.0%
4520	Memberships	523,798	628,425	580,000	600,000	20,000	3.4%
4521	Season Passes	88,872	70,998	83,500	85,500	2,000	2.4%
4522	Day Passes	106,112	101,069	85,000	102,500	17,500	20.6%
4523	Fitness Revenue	394,911	489,719	394,420	430,050	35,630	9.0%
4524	Senior Programs	375	400	500	400	(100)	-20.0%
4525	Child Programs / Child Play	3,609	3,695	4,000	4,000	-	0.0%
Recreational Program Revenue Total		2,135,368	2,415,443	2,205,932	2,368,350	162,418	7.4%
4110	Plan Review Income	-	-	-	-	-	-
4112	Inspection Fees	-	-	-	-	-	-
4130	Builders Fees	1,015	37,001	9,410	9,981	571	6.1%
4140	Emergency Mgmt and Hazard Mitig	-	-	-	-	-	-
4145	Parks Maintenance Fee	-	-	-	360,828	360,828	-
4401	Service Charges	-	-	-	-	-	-
4402	Donations	562	-	-	-	-	-
4403	Late Charges	-	-	-	-	-	-
4404	Civil Penalties	-	-	-	-	-	-
4405	Interest Income	6,894	43,392	30,000	27,600	(2,400)	-8.0%
4406	Gain/Loss on Investments	-	-	-	-	-	-
4410	Rental Income - Leases	-	-	-	-	-	-
4500	Other Income	59,563	33,010	21,380	22,500	1,120	5.2%
Investment & Other Revenue Total		68,033	113,402	60,790	420,909	360,119	592.4%
4910	Reimbursable Projects	-	-	-	300,000	300,000	-
Reimbursable Projects total		-	-	-	300,000	300,000	-
Revenue & Sources Total		2,203,401	2,528,846	2,266,722	3,089,259	822,537	36.3%
Expenditures & Uses							
5010	Salary	2,403,166	2,622,095	3,025,073	3,322,316	297,243	9.8%
5012	Overtime	32,384	30,580	36,918	38,805	1,887	5.1%
5015	Compensation Other	-	-	-	27,740	27,740	-
5014	Cell Phone Allowance	4,538	4,621	4,980	5,280	300	6.0%
6313	Certification Pay	-	-	12,260	17,550	5,290	43.1%
6405	Longevity Awards	12,323	12,220	14,904	12,822	(2,083)	-14.0%
Salaries Total		2,452,410	2,669,515	3,094,135	3,424,513	330,378	10.7%
5013	Director Fees	-	-	-	-	-	-
Director Fees Total		-	-	-	-	-	-
5020	FICA / Medicare	184,654	201,683	235,343	258,747	23,404	9.9%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
5030	Health	193,733	215,780	328,009	368,602	40,593	12.4%
5031	Vision Insurance	2,664	3,062	4,348	4,320	(27)	-0.6%
5032	Dental	11,868	12,888	18,307	19,467	1,160	6.3%
5034	Life	2,355	2,741	3,383	3,973	589	17.4%
5035	Disability Insurance	7,776	8,957	11,077	3,270	(7,806)	-70.5%
5040	Workers Compensation	30,631	32,909	31,936	28,588	(3,347)	-10.5%
5050	Unemployment Insurance	15,140	1,118	3,076	18,707	15,631	508.1%
5065	Education Reimbursement	-	-	-	-	-	-
5070	Retirement	154,909	165,511	202,058	231,211	29,153	14.4%
Benefits Total		603,730	644,649	837,536	936,886	99,350	11.9%
5201	Airfare	1,109	-	700	1,550	850	121.4%
5202	Lodging	3,053	1,852	3,650	4,450	800	21.9%
5204	Cab Fare / local transportation	890	-	500	500	-	0.0%
5205	Parking	183	-	441	350	(91)	-20.6%
5206	Travel Meals	829	669	2,100	2,050	(50)	-2.4%
5207	Mileage	3,216	903	5,830	3,500	(2,330)	-40.0%
Travel Total		9,280	3,425	13,221	12,400	(821)	-6.2%
6010	Contractual-Legal	-	-	-	-	-	-
6025	Contractual/Auditing	-	-	54,000	-	(54,000)	-100.0%
6026	Investment Advisory Services	-	-	-	-	-	-
6032	Contractual / 80-20 Programs	206,657	262,071	169,400	215,150	45,750	27.0%
6040	Contractual/Network maint/dev.	-	-	-	30,000	30,000	-
6045	Contractual/Website	-	-	-	-	-	-
6055	Security	7,300	9,928	11,500	14,800	3,300	28.7%
6065	Depository Contract	42,820	56,206	47,500	60,000	12,500	26.3%
6070	Maintenance Contracts	594,623	643,306	708,000	707,650	(350)	0.0%
6078	Plumbing Inspections	-	-	-	-	-	-
6079	Engineering Fees	10,584	2,943	25,000	-	(25,000)	-100.0%
6080	Contractual/Contract Labor	185,175	269,170	251,500	317,400	65,900	26.2%
6153	WCRRWL Raw Water Line	-	-	-	-	-	-
6210	Rental Expense	-	31	-	38,500	38,500	-
6250	Solid Waste Service	500	9,514	-	-	-	-
6305	Bill Production Expense	5,797	1,110	7,000	7,000	-	0.0%
6310	Fees/Dues/Subscription Expense	49,947	77,457	70,634	73,485	2,851	4.0%
6311	TCEQ Regulatory Fees	-	-	-	-	-	-
6312	BCRWWS Wastewater System	-	-	-	-	-	-
6314	Professional Development	2,753	15,911	19,400	18,000	(1,400)	-7.2%
6315	Lab Fees	-	-	-	-	-	-
6416	Liability Insurance	-	-	-	-	-	-
Contractual Total		1,106,155	1,347,646	1,363,934	1,481,985	118,051	8.7%
6105	Equipment	24,386	33,417	41,000	89,700	48,700	118.8%
6115	Materials & Supplies	237,347	200,863	281,364	260,200	(21,164)	-7.5%
6120	Chemicals	50,795	65,376	75,920	75,500	(420)	-0.6%
6121	Lab Supplies	-	-	-	-	-	-
6122	Uniforms	6,280	10,856	12,100	13,800	1,700	14.0%
6124	Fuel / Oil	18,000	18,150	24,514	18,000	(6,514)	-26.6%
6130	Furniture	8,457	8,999	15,200	15,000	(200)	-1.3%
6145	Software Subscription	2,896	2,573	2,500	3,000	500	20.0%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Parks & Recreation

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
	6150	Business Meals	-	-	-	-	-	-
	6154	Water Meters	-	-	-	-	-	-
	6156	Pipes and Components	6,172	6,584	16,402	15,000	(1,402)	-8.5%
	6160	Training Materials	126	200	2,000	3,000	1,000	50.0%
	6180	T-Shirts/Pins/Etc.	50,845	65,004	67,750	70,050	2,300	3.4%
	6327	Program Meals	1,567	759	2,450	3,000	550	22.4%
Equipment & Supplies Total			406,870	412,779	541,200	566,250	25,050	4.6%
	6213	Vehicle Repairs & Maintenance	8,698	21,861	18,000	19,000	1,000	5.6%
	6212	Mobile Equipment Repairs & Mainte	-	-	-	4,500	4,500	-
	6215	Facility Rent Expense	-	-	-	-	-	-
	6216	Maint Equipment Rent Expense	15,768	27,039	31,500	3,500	(28,000)	-88.9%
	6320	Repairs & Maintenance	141,699	145,017	192,200	168,200	(24,000)	-12.5%
Maintenance, Repair & Facility Total			166,166	193,916	241,700	195,200	(46,500)	-19.2%
	6300	Phone/Cable/Cell/Connectivity	14,628	14,693	19,972	13,400	(6,572)	-32.9%
	6400	Utilities Expense	134,458	135,353	163,447	181,200	17,753	10.9%
	6430	Streetlights	-	-	-	-	-	-
Utilities Total			149,086	150,046	183,419	194,600	11,181	6.1%
	6455	Principal - 2016 CC Revenue	450,000	465,000	475,000	490,000	15,000	3.2%
	6456	Interest - 2016 CC Revenue	118,744	106,909	94,680	82,188	(12,493)	-13.2%
Debt Service Total			568,744	571,909	569,680	572,188	2,508	0.4%
	6220	Postage/Mailing/Shipping	3,596	4,067	7,200	7,200	-	0.0%
	6322	Printing Expense	19,196	15,062	21,350	18,350	(3,000)	-14.1%
	6324	Advertising	530	1,237	250	250	-	0.0%
	6325	Recruiting Expense	-	-	-	-	-	-
	6410	Loss on Investments	-	-	-	-	-	-
	6425	Bad Debt Expense	-	-	-	-	-	-
	7000	Board Contingency	-	-	-	-	-	-
All Other Total			23,323	20,365	28,800	25,800	(3,000)	-10.4%
Subtotal Expenses			5,485,763	6,014,251	6,873,624	7,409,821	536,197	7.8%
<u>Operating and Reserve Funding:</u>								
	5902	Capital Outlay	20,908	395,134	-	-	-	-
	5901	Projects - Capital Improvement	576,025	1,635,657	2,300,046	3,657,552	1,357,507	59.0%
	5910	Reimbursable Capital Projects	-	-	-	300,000	300,000	-
	6085	Projects - Engineering & Professiona	-	-	55,000	150,000	95,000	172.7%
	6321	Projects - Repairs & Maintenance	-	-	228,000	48,000	(180,000)	-78.9%
	5903	Capital Expense Purchase	-	-	631,000	252,500	(378,500)	-60.0%
Capital & Projects Total			596,932	2,030,791	3,214,046	4,408,052	1,194,007	0
Total Expenditures & Uses			6,082,696	8,045,042	10,087,670	11,817,873	1,730,203	17.2%
Net Revenue / (Expenses)			(3,879,294)	(5,516,196)	(7,820,948)	(8,728,614)	(907,667)	11.6%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 200 Parks Programs

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4502	Promotional Materials	2,058	867	4,000	4,000	-	0.0%	
4504	Community Events Revenue	8,470	16,365	17,800	19,500	1,700	9.6%	
4501	Rental Income - Recreation	21,469	12,245	22,543	19,000	(3,543)	-15.7%	
4505	Program Revenue Contract	40,987	49,822	44,000	52,000	8,000	18.2%	
4510	Programming Events Income	1,345	1,955	1,700	1,500	(200)	-11.8%	
4515	Camp Income	-	-	-	-	-		
4518	Memberships - Short Term	-	-	-	-	-		
4519	New Memberships	-	-	-	-	-		
4520	Memberships	-	-	-	-	-		
4521	Season Passes	5,250	4,675	5,500	5,500	-	0.0%	
4522	Day Passes	-	-	-	-	-		
4523	Fitness Revenue	147,398	157,890	104,550	103,180	(1,370)	-1.3%	
4524	Senior Programs	-	-	-	-	-		
4525	Child Programs / Child Play	-	-	-	-	-		
Recreational Program Revenue Total		226,978	243,819	200,093	204,680	4,587	2.3%	
4402	Donations	487	-	-	-	-		
4500	Other Income	388	-	-	-	-		
Investment & Other Revenue Total		875	-	-	-	-		
4910	Reimbursable Projects	-	-	-	300,000	300,000		
Reimbursable Projects Total		-	-	-	300,000	300,000		
Revenue & Sources Total		227,853	243,819	200,093	504,680	304,587	152.2%	Please refer to notes at program level.
Expenditures & Uses								
5010	Salary	220,507	217,592	254,050	262,278	8,228	3.2%	
5012	Overtime	4,378	2,230	4,991	4,016	(975)	-19.5%	
5015	Compensation Other	-	-	-	-	-		
5014	Cell Phone Allowance	583	456	726	726	-	0.0%	
6313	Certification Pay	-	-	572	611	39	6.8%	
6405	Longevity Awards	1,237	1,127	1,496	1,411	(85)	-5.7%	
Salaries Total		226,704	221,404	261,835	269,043	7,208	2.8%	
5013	Director Fees	-	-	-	-	-		
Director Fees Total		-	-	-	-	-		
5020	FICA / Medicare	17,102	16,645	19,987	20,526	540	2.7%	
5030	Health	21,238	21,915	35,398	38,254	2,856	8.1%	
5031	Vision Insurance	294	304	459	441	(18)	-4.0%	
5032	Dental	1,308	1,269	1,929	1,989	61	3.1%	
5034	Life	289	312	403	459	56	13.8%	
5035	Disability Insurance	938	1,002	1,335	389	(947)	-70.9%	
5040	Workers Compensation	2,649	2,594	2,712	2,259	(454)	-16.7%	
5050	Unemployment Insurance	915	82	261	847	586	224.3%	
5065	Education Reimbursement	-	-	-	-	-		
5070	Retirement	16,484	17,537	20,932	22,438	1,506	7.2%	
Benefits Total		61,216	61,659	83,417	87,602	4,186	5.0%	
5201	Airfare	-	-	-	-	-		
5202	Lodging	248	297	350	400	50	14.3%	Head Judge Hotel Room



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 200 Parks Programs

Department: Parks & Recreation

CL Code	CL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	-	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	-	
5207	Mileage	179	101	200	50	(150)	-75.0%	
Travel Total		427	398	550	450	(100)	-18.2%	
6010	Contractual-Legal	-	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	-	
6032	Contractual / 80-20 Programs	36,557	38,322	35,200	38,000	2,800	8.0%	
6040	Contractual/Network maint/dev.	-	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	-	
6055	Security	4,125	7,480	8,000	11,000	3,000	37.5%	Increase due to mass gathering requirement
6065	Depository Contract	-	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	34	2,943	25,000	-	(25,000)	-100.0%	
6080	Contractual/Contract Labor	54,278	62,427	50,300	43,600	(6,700)	-13.3%	
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	38,500	38,500	-	
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	2,277	7,015	1,984	1,205	(779)	-39.3%	
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	-	283	-	-	-	-	
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		97,271	118,469	120,484	132,305	11,821	9.8%	
6105	Equipment	4,250	-	-	-	-	-	
6115	Materials & Supplies	30,986	36,609	50,550	35,250	(15,300)	-30.3%	
6120	Chemicals	-	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	127	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	-	
6145	Software Subscription	29	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	21,438	24,599	25,950	27,200	1,250	4.8%	
6327	Program Meals	1,123	231	500	500	-	0.0%	
Equipment & Supplies Total		57,954	61,439	77,000	62,950	(14,050)	-18.2%	Reallocation of cost to Maintenance, Repair
6213	Vehicle Repairs & Maintenance	365	-	-	-	-	-	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	12,766	15,473	27,000	-	(27,000)	-100.0%	
6320	Repairs & Maintenance	-	-	2,200	700	(1,500)	-68.2%	
Maintenance, Repair & Facility Total		13,131	15,473	29,200	700	(28,500)	-97.6%	Reallocation of cost from Equipment & Supplies



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Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6300	Phone/Cable/Cell/Connectivity	8	-	412	-	(412)	-100.0%	
6400	Utilities Expense	-	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	
Utilities Total		8	-	412	-	(412)	-100.0%	
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total		-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	68	26	200	200	-	0.0%	Postcards
6322	Printing Expense	142	226	150	150	-	0.0%	Lamination
6324	Advertising	530	305	250	250	-	0.0%	Replacement Banners - if needed
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		740	557	600	600	-	0.0%	
Subtotal Expenses		457,451	479,399	573,498	553,651	(19,847)	-3.5%	Please refer to notes at program level.
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	1,175	23,119	-	-	-	-	
5901	Projects - Capital Improvement	313,702	-	531,250	1,199,152	667,902	125.7%	
5910	Reimbursable Capital Projects	-	-	-	300,000	300,000	-	
6085	Projects - Engineering & Professiona	-	-	-	100,000	100,000	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	150,000	-	(150,000)	-100.0%	
Capital & Projects Total		314,877	23,119	681,250	1,599,152	917,902	-	
Total Expenditures & Uses		772,327	502,517	1,254,748	2,152,803	898,055	71.6%	
Net Revenue / (Expenses)		(544,475)	(258,699)	(1,054,655)	(1,648,123)	(593,468)	56.3%	
7001	Replenish Reserve - Assigned	-	-	-	-	-	-	
7002	Replenish Reserve - Unassigned	-	-	-	(50,000)	-	-	
	Transfer From GASB Reserves (By Project)	-	-	-	1,194,152	-	-	
	Transfer To Reserves	-	-	-	(50,000)	-	-	
Net Budget Surplus (Deficit)		-	-	-	(503,971)	-	-	



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources										
4504	Community Events Re	2701	Holiday in the Park	800	300	1,500	500	(1,000)	-67%	Craft Vendors fee's are refundable
4504	Community Events Re	2718	Doggy 4K Play Day	685	925	500	1,000	500	100%	
4504	Community Events Re	2721	Bat Fest	275	100	-	-	-	-	
4504	Community Events Re	2735	Hairy Man Festival	25	5,765	6,000	7,500	1,500	25%	
4504	Community Events Re	2743	Egg Hunt	1,085	400	800	1,000	200	25%	
4504	Community Events Re	2744	4th of July	400	525	1,000	1,000	-	0%	
4504	Community Events Re	2775	BBQ Cook-Off	5,200	8,350	8,000	8,500	500	6%	Additional Cookers
Community Events Revenue Total				8,470	16,365	17,800	19,500	1,700	10%	
4502	Promotional Material	1000	Operating	(73)	(106)	-	-	-	-	
4502	Promotional Material	5501	T-shirts - Hairy Man Festival	-	-	2,000	2,000	-	0%	200 shirts for sale at \$10/each
4502	Promotional Material	5502	T-Shirts - BBQ Cook Off	967	805	2,000	2,000	-	0%	200 shirts for sale at \$10/each
4502	Promotional Material	5504	T-Shirts - BC Life	1,164	168	-	-	-	-	
Promotional Materials Total				2,058	867	4,000	4,000	-	0%	
4505	Program Revenue Cc	5302	Kid Fit Tennis	40,987	49,822	44,000	47,000	3,000	7%	
Program Revenue Contract Total				40,987	49,822	44,000	47,000	3,000	7%	
4510	Programming Events	5220	Mud Run	390	300	-	-	-	-	
4510	Programming Events	5232	Community Campout	1,095	1,655	1,000	1,500	500	50%	
4510	Programming Events	5296	Teen Adventure Trips	(140)	-	700	-	(700)	-100%	
Programming Events Income Total				1,345	1,955	1,700	1,500	(200)	-12%	
4521	Season Passes	1000	Operating	5,250	4,675	5,500	5,500	-	0%	
Season Passes Total				5,250	4,675	5,500	5,500	-	0%	
4501	Rental Income - Recr	1000	Operating	21,469	12,245	22,543	23,000	457	2%	
Rental Income Total				21,469	12,245	22,543	23,000	457	2%	
4523	Fitness Revenue	5306	Kickball League - Parks	1,920	1,640	2,000	2,000	-	0%	
4523	Fitness Revenue	5307	Little Hitters	175	235	-	280	280	-	
4523	Fitness Revenue	5309	Sand Volleyball League Adult	3,575	2,245	6,000	5,000	(1,000)	-17%	Decreased participation due to increased pricing and relocation to CH Park.
4523	Fitness Revenue	5333	Color Run	70	530	500	500	-	0%	Registration
4523	Fitness Revenue	5334	Disc Golf Tournament	605	100	-	-	-	-	
4523	Fitness Revenue	5338	Combination Summer Camp	44,696	70,235	-	-	-	-	- combine with Camp Foxtail
4523	Fitness Revenue	5343	5K Trail Series	783	685	550	600	50	9%	
4523	Fitness Revenue	5374	Tee Ball League	12,400	9,735	10,000	10,000	-	0%	
4523	Fitness Revenue	5379	Soccer League Youth	66,960	60,585	70,000	70,000	-	0%	
4523	Fitness Revenue	5346	Flag Football League - Adult	-	-	-	2,000	2,000	-	Flag Football-Adult between 4 to 8 teams anticipated
4523	Fitness Revenue	5352	Soccer League Adult	3,200	600	3,000	-	(3,000)	-100%	Elimination; hasn't made in a year. 8 teams
4523	Fitness Revenue	5363	Flag Football League-Youth	12,090	9,255	11,000	11,000	-	0%	
4523	Fitness Revenue	5367	Hairy Man 5K Race	925	2,045	1,500	1,800	300	20%	
Fitness Revenue Total				147,398	157,890	104,550	103,180	(1,370)	-1%	



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				FY2022	FY2023	FY2024	FY2025	\$ Variance	% Variance	FY2025 Budget Request
GL	GL Title	Project	Project Title	Actual	Actual	Budget	Budget	to FY2024	to FY2024	Notes
4402	Donations	2718	Doggy 4K Play Day	320	-	-	-	-	-	
4402	Donations	2775	BBQ Cook-Off	167	-	-	-	-	-	
Donations Total				487	-	-	-	-	-	
4500	Other Income	2775	BBQ Cook-Off	388	-	-	-	-	-	
Other Income Total				388	-	-	-	-	-	
4910	Reimbursable Project	7158	Community Park Trails Design	-	-	-	300,000	300,000	-	
Other Income Total				-	-	-	300,000	300,000	-	
Recreational Program Revenue Total				227,853	243,819	200,093	503,680	303,587	151.7%	
Expenses	5010	Salary	1000 Operating	220,507	217,592	254,050	262,278	8,228	3%	
	5012	Overtime	1000 Operating	4,378	2,230	4,991	4,016	(975)	-20%	
	5015	Compensation Other	1000 Operating	-	-	-	-	-	-	
	5014	Cell Phone Allowanc	1000 Operating	583	456	726	726	-	0%	
	6313	Certification Pay	1000 Operating	-	-	572	611	39	7%	
	6405	Longevity Awards	1000 Operating	1,237	1,127	1,496	1,411	(85)	-6%	
Salaries Total				226,704	221,404	261,835	269,043	7,208	3%	
	5020	FICA / Medicare	1000 Operating	17,102	16,645	19,987	20,526	540	3%	
	5030	Health	1000 Operating	21,238	21,915	35,398	38,254	2,856	8%	
	5031	Vision Insurance	1000 Operating	294	304	459	441	(18)	-4%	
	5032	Dental	1000 Operating	1,308	1,269	1,929	1,989	61	3%	
	5034	Life	1000 Operating	289	312	403	459	56	14%	
	5035	Disability Insurance	1000 Operating	938	1,002	1,335	389	(947)	-71%	
	5040	Workers Compensati	1000 Operating	2,649	2,594	2,712	2,259	(454)	-17%	
	5050	Unemployment Insurc	1000 Operating	915	82	261	847	586	224%	
	5065	Education Reimburse	1000 Operating	-	-	-	-	-	-	
	5070	Retirement	1000 Operating	16,484	17,537	20,932	22,438	1,506	7%	
Benefits Total				61,216	61,659	83,417	87,602	4,186	5%	
	5207	Mileage	1000 Operating	179	40	200	50	(150)	-75%	
	5202	Lodging	2725 Summer Kick-Off Night Out a	-	15	-	-	-	-	
	5202	Lodging	2744 4th of July	-	38	-	-	-	-	
	5202	Lodging	2775 BBQ Cook-Off	248	297	350	400	50	14%	Head Judge Hotel Room
	5202	Lodging	5256 Daddy/Daughter Dance	-	8	-	-	-	-	
	5207	Mileage	5334 Disc Golf Tournament	-	-	-	-	-	-	
Travel Total				427	398	550	450	(100)	-18%	
	6032	Contractual / 80-20 P	5302 Kid Fit Tennis	33,997	38,322	35,200	38,000	2,800	8%	rate increase to off-set percentage change
	6032	Contractual / 80-20 P	5339 TaeKwonDo (Brushy Creek A1	2,560	-	-	-	-	-	
6032 Total				36,557	38,322	35,200	38,000	2,800	0	
	6055	Security	2735 Hairy Man Festival	-	-	3,500	5,500	2,000	57%	Increase due to Mass Gathering Requirement
	6055	Security	2422 Hairy Man Festival	-	2,063	-	-	-	-	
	6055	Security	2744 4th of July	-	330	-	-	-	-	



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6055	Security	2775	BBQ Cook-Off	4,125	5,088	4,500	5,500	1,000	22%	Increase Mass Gather Requirements
6055 Total				4,125	7,480	8,000	11,000	3,000	0	
6079	Engineering Fees	1000	Operating	34	2,943	25,000	-	(25,000)	-100%	
6079 Total				34	2,943	25,000	-	(25,000)	(1)	
6080	Contractual/Contrac	2701	Holiday in the Park	7,740	7,570	7,000	9,000	2,000	29%	Inflatables, Santa, Petting Zoo, Face Painter, Train, Carriage, Balloons & Photographer
6080	Contractual/Contrac	2718	Doggy 4K Play Day	750	750	500	700	200	40%	Flying Disc Dogs & Photographer
6080	Contractual/Contrac	2721	Bat Fest	-	-	-	-	-	-	
6080	Contractual/Contrac	2725	Summer Kick-Off Night Out a	500	-	1,000	1,000	-	0%	
6080	Contractual/Contrac	2735	Hairy Man Festival	8,305	12,232	5,000	7,500	2,500	50%	Bands, Emcee, Balloons, Photographer, Inflatables, Pumpkins, Golf Carts
6080	Contractual/Contrac	2743	Egg Hunt	4,356	4,082	3,750	5,000	1,250	33%	Band, Inflatables, Balloons, Petting Zoo, Pony Rides and Face Painting
6080	Contractual/Contrac	2744	4th of July	6,740	4,115	6,250	5,000	(1,250)	-20%	Balloons, Train, Photographer, and Inflatables.
6080	Contractual/Contrac	2750	BC Life Event	280	-	-	-	-	-	
6080	Contractual/Contrac	2775	BBQ Cook-Off	19,301	19,315	20,000	10,000	(10,000)	-50%	Bands, Emcee, Balloons, Golf Carts, Photographer, Fire Inspection
6080	Contractual/Contrac	5220	Mud Run	300	1,679	-	-	-	-	
6080	Contractual/Contrac	5232	Community Campout	971	944	1,000	1,500	500	50%	
6080	Contractual/Contrac	2708	Sendero Pool Party	-	300	-	-	-	-	
6080	Contractual/Contrac	2730	Hairy Man Trail	-	8,258	-	-	-	-	
6080	Contractual/Contrac	5410	Underwater Egg Hunt	-	688	-	-	-	-	
6080	Contractual/Contrac	5309	Sand Volleyball League Adul	2,840	2,040	3,300	3,300	-	0%	
6080	Contractual/Contrac	5346	Flag Football League - Adult	-	-	-	600	600	-	- Flag Football-Adult
6080	Contractual/Contrac	5351	Bball League-Adult	110	-	-	-	-	-	
6080	Contractual/Contrac	5352	Soccer League Adult	2,085	455	2,000	-	(2,000)	-100%	Program cancelation
6080	Contractual/Contrac	5379	Soccer League Youth	-	-	500	-	(500)	-100%	
6080 Total				54,278	62,427	50,300	43,600	(6,700)	(0)	
6210	Rental Expense	2701	Holiday in the Park	-	-	-	2,500	2,500	-	- Century Sound Rental
6210	Rental Expense	2729	Trout Fishing Derby (M)	-	-	-	-	-	-	- no bathrooms needed
6210	Rental Expense	2735	Hairy Man Festival	-	-	-	14,000	14,000	-	- Tents, Sound, Generators
6210	Rental Expense	2743	Egg Hunt	-	-	-	2,500	2,500	-	- 6216-2743-Century
6210	Rental Expense	2744	4th of July	-	-	-	2,500	2,500	-	- Century Music - Board Request
6210	Rental Expense	2750	BC Life Event	-	-	-	-	-	-	
6210	Rental Expense	2775	BBQ Cook-Off	-	-	-	17,000	17,000	-	- Tents, Stage, Sound, Generators - shift from contractor to minor equip
6210	Rental Expense	5338	Combination Summer Camp	-	-	-	-	-	-	
6210	Rental Expense	5220	Mud Run	-	-	-	-	-	-	
6210	Rental Expense	5232	Community Campout	-	-	-	-	-	-	
6210 Total				-	-	-	38,500	38,500	-	
6310	Fees/Dues/Subscripti	1000	Operating	144	245	-	-	-	-	
6310	Fees/Dues/Subscripti	2735	Hairy Man Festival	-	153	-	-	-	-	
6310	Fees/Dues/Subscripti	2750	BC Life Event	-	30	-	-	-	-	



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6310	Fees/Dues/Subscripti	2775	BBQ Cook-Off	228	313	200	100	(100)	-50%	Lone Star Barbeque Society (LSBS)
6310	Fees/Dues/Subscripti	5232	Community Campout	435	-	500	-	(500)	-100%	
6310	Fees/Dues/Subscripti	5306	Kickball League - Parks	77	84	84	85	1	1%	
6310	Fees/Dues/Subscripti	2422	Hairy Man Festival	-	125	-	-	-	-	
6310	Fees/Dues/Subscripti	2744	4th of July	-	2,100	-	-	-	-	
6310	Fees/Dues/Subscripti	5309	Sand Volleyball League Adul	154	63	225	170	(55)	-24%	
6310	Fees/Dues/Subscripti	5338	Combination Summer Camp	530	3,116	-	-	-	-	
6310	Fees/Dues/Subscripti	5343	5K Trail Series	50	50	50	50	-	0%	
6310	Fees/Dues/Subscripti	5352	Soccer League Adult	112	21	125	-	(125)	-100%	
6310	Fees/Dues/Subscripti	5363	Flag Football League-Youth	56	84	125	125	-	0%	
6310	Fees/Dues/Subscripti	5374	Tee Ball League	-	84	125	125	-	0%	
6310	Fees/Dues/Subscripti	5379	Soccer League Youth	490	546	550	550	-	0%	
6310 Total				2,277	7,015	1,984	1,205	(779)	(0)	
Contractual Total				97,271	118,186	120,484	132,305	11,821	10%	
6105	Equipment	1000	Operating	4,250	-	-	-	-	-	
6105 Total				4,250	-	-	-	-	-	
6115	Materials & Supplies	1000	Operating	1,352	4,125	-	-	-	-	
6115	Materials & Supplies	2701	Holiday in the Park	1,120	1,722	3,500	1,500	(2,000)	-57%	Moving a percentage of the supply budget to contract for all the vendors.
6115	Materials & Supplies	2708	Sendero Pool Party	-	606	-	-	-	-	
6115	Materials & Supplies	2709	Open House	397	-	-	-	-	-	
6115	Materials & Supplies	2714	Pocket Park Play Day	51	123	-	-	-	-	
6115	Materials & Supplies	2718	Doggy 4K Play Day	579	399	1,500	2,000	500	33%	Giveaways and treats.
6115	Materials & Supplies	2721	Bat Fest	134	-	-	-	-	-	
6115	Materials & Supplies	2725	Summer Kick-Off Night Out a	1,128	944	1,750	1,750	-	0%	
6115	Materials & Supplies	2729	Trout Fishing Derby (M)	-	-	2,000	1,500	(500)	-25%	1,000 fish
6115	Materials & Supplies	2730	Hairy Man Trail	71	825	-	-	-	-	
6115	Materials & Supplies	2733	-	19	-	-	-	-	-	
6115	Materials & Supplies	2735	Hairy Man Festival	7,944	5,679	8,500	5,000	(3,500)	-41%	
6115	Materials & Supplies	2736	Touch a Truck	-	-	-	-	-	-	
6115	Materials & Supplies	2743	Egg Hunt	2,315	3,059	3,250	2,250	(1,000)	-31%	Eggs, Goody Bag Supplies
6115	Materials & Supplies	2744	4th of July	1,587	1,438	1,750	1,500	(250)	-14%	
6115	Materials & Supplies	2750	BC Life Event	185	154	-	-	-	-	
6115	Materials & Supplies	2751	Spring Clean-Up (M)	-	-	500	500	-	0%	
6115	Materials & Supplies	2752	Fall Clean-Up (M)	-	-	500	500	-	0%	
6115	Materials & Supplies	2763	Service Award Projects (M)	-	-	5,000	-	(5,000)	-100%	
6115	Materials & Supplies	2775	BBQ Cook-Off	5,079	6,764	6,000	4,000	(2,000)	-33%	Kick Off Party, Cooker Gifts, Plaques, HEB, Sam's, LSBS Supplies
6115	Materials & Supplies	5220	Mud Run	798	675	-	-	-	-	
6115	Materials & Supplies	5232	Community Campout	1,515	2,548	2,500	2,500	-	0%	
6115	Materials & Supplies	5306	Kickball League - Parks	360	40	300	300	-	0%	
6115	Materials & Supplies	5309	Sand Volleyball League Adul	340	316	500	500	-	0%	
6115	Materials & Supplies	5333	Color Run	185	157	200	200	-	0%	Powder
6115	Materials & Supplies	5334	Disc Golf Tournament	751	404	-	-	-	-	
6115	Materials & Supplies	5338	Combination Summer Camp	830	2,962	-	-	-	-	
6115	Materials & Supplies	5343	5K Trail Series	50	109	300	500	200	67%	Balloons & Snacks - Jingle Bell & Turkey Trot



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6115	Materials & Supplies	5346	Flag Football League - Adult	-	-	-	500	500	-	Flag Football-Adult
6115	Materials & Supplies	5352	Soccer League Adult	259	-	500	-	(500)	-100%	
6115	Materials & Supplies	5363	Flag Football League-Youth	948	1,017	1,200	1,200	-	0%	
6115	Materials & Supplies	5367	Hairy Man 5K Race	-	71	300	300	-	0%	
6115	Materials & Supplies	5374	Tee Ball League	599	614	500	750	250	50%	
6115	Materials & Supplies	5379	Soccer League Youth	2,390	1,838	4,000	4,000	-	0%	
6115	Materials & Supplies	5501	T-shirts - Hairy Man Festival	-	-	3,000	3,000	-	0%	
6115	Materials & Supplies	5502	T-Shirts - BBQ Cook Off	-	-	3,000	3,000	-	0%	
6115 Total				30,986	36,587	50,550	37,250	(13,300)	(0)	
6122	Uniforms	2701	Holiday in the Park	17	-	-	-	-	-	
6122	Uniforms	2743	Egg Hunt	110	-	-	-	-	-	
6122 Total				127	-	-	-	-	-	
6145	Software Subscriptior	1000	Operating	29	-	-	-	-	-	
6145 Total				29	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	1000	Operating	1,464	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	2735	Hairy Man Festival	213	283	3,800	3,800	-	0%	T-shirts - For Sale, Staff and Board
6180	T-Shirts/Pins/Etc.	2744	4th of July	14	42	-	-	-	-	
6180	T-Shirts/Pins/Etc.	2775	BBQ Cook-Off	4,131	3,915	4,000	4,000	-	0%	Cooker, Staff, For Sale and Board Shirts.
6180	T-Shirts/Pins/Etc.	5220	Mud Run	43	43	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5306	Kickball League - Parks	319	490	300	400	100	33%	
6180	T-Shirts/Pins/Etc.	5309	Sand Volleyball League Adul	470	417	500	500	-	0%	
6180	T-Shirts/Pins/Etc.	5333	Color Run	-	476	200	500	300	150%	Shirts purchased every other year
6180	T-Shirts/Pins/Etc.	5334	Disc Golf Tournament	270	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5338	Combination Summer Camp	1,005	1,120	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5352	Soccer League Adult	344	180	300	-	(300)	-100%	
6180	T-Shirts/Pins/Etc.	5360	VBall League - Adult	159	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5361	Volleyball League Youth	-	1,948	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5363	Flag Football League-Youth	1,292	3,152	2,100	3,100	1,000	48%	under budgeted for FY24 for t-shirt cost.
6180	T-Shirts/Pins/Etc.	5367	Hairy Man 5K Race	1,490	1,112	1,250	1,400	150	12%	
6180	T-Shirts/Pins/Etc.	5374	Tee Ball League	2,241	2,697	3,000	3,000	-	0%	
6180	T-Shirts/Pins/Etc.	5379	Soccer League Youth	5,712	5,756	10,500	10,500	-	0%	
6180	T-Shirts/Pins/Etc.	5501	T-shirts - Hairy Man Festival	-	2,969	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5504	T-Shirts - BC Life	2,271	-	-	-	-	-	
6180 Total				21,438	24,599	25,950	27,200	1,250	0	
6327	Program Meals	2744	4th of July	138	-	-	-	-	-	
6327	Program Meals	2775	BBQ Cook-Off	986	231	500	500	-	0%	
6327 Total				1,123	231	500	500	-	-	
Equipment & Supplies Total				57,954	61,417	77,000	64,950	(12,050)	-16%	
6213	Vehicle Repairs & Ma	1000	Operating	365	-	-	-	-	-	
6213 Total				365	-	-	-	-	-	
6216	Equipment Rent Expe	2701	Holiday in the Park	-	3,695	2,500	-	(2,500)	-100%	Century Sound Rental
6216	Equipment Rent Expe	2729	Trout Fishing Derby (M)	-	-	500	-	(500)	-100%	no bathrooms needed
6216	Equipment Rent Expe	2735	Hairy Man Festival	355	3,270	14,000	-	(14,000)	-100%	Tents, Sound, Generators



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6216	Equipment Rent Expe	2743	Egg Hunt	-	-	-	-	-	-	- 6216-2743-Century
6216	Equipment Rent Expe	2744	4th of July	-	-	-	-	-	-	- Century Music - Board Request
6216	Equipment Rent Expe	2750	BC Life Event	465	-	-	-	-	-	-
6216	Equipment Rent Expe	2775	BBQ Cook-Off	10,313	7,766	10,000	-	(10,000)	-100%	Tents, Stage, Sound, Generators - shift from contractor to minor equip
6216	Equipment Rent Expe	5338	Combination Summer Camp	-	741	-	-	-	-	-
6216	Equipment Rent Expe	5220	Mud Run	1,168	-	-	-	-	-	-
6216	Equipment Rent Expe	5232	Community Campout	465	-	-	-	-	-	-
6216 Total				12,766	15,473	27,000	-	(27,000)	(1)	
6320	Repairs & Maintenanc	5309	Sand Volleyball League Adul	-	-	300	300	-	0%	
6320	Repairs & Maintenanc	5352	Soccer League Adult	-	-	500	-	(500)	-100%	
6320	Repairs & Maintenanc	5363	Flag Football League-Youth	-	-	1,000	-	(1,000)	-100%	
6320	Repairs & Maintenanc	5374	Tee Ball League	-	-	400	400	-	0%	
6320	Repairs & Maintenanc	5379	Soccer League Youth	-	-	-	-	-	-	
6320 Total				-	-	2,200	700	(1,500)	(1)	
6300	Phone/Cable/Cell/C	1000	Operating	8	-	412	-	(412)	-100%	
6300 Total				8	-	412	-	(412)	(1)	
Maintenance, Repair & Facility Total				13,138	15,473	29,612	700	(28,912)	-98%	
6220	Postage/Mailing/Shp	1000	Operating	-	-	-	-	-	-	
6220	Postage/Mailing/Shp	2735	Hairy Man Festival	-	26	-	-	-	-	
6220	Postage/Mailing/Shp	2775	BBQ Cook-Off	68	-	200	200	-	0%	Postcards
6220	Postage/Mailing/Shp	5379	Soccer League Youth	-	-	-	-	-	-	
6220 Total				68	26	200	200	-	-	
6322	Printing Expense	2775	BBQ Cook-Off	142	165	150	150	-	0%	Lamination
6322 Total				142	165	150	150	-	-	
6324	Advertising	2718	Doggy 4K Play Day	320	-	-	-	-	-	
6324	Advertising	2775	BBQ Cook-Off	210	305	250	250	-	0%	Replacement Banners - if needed
6324 Total				530	305	250	250	-	-	
All Other Total				740	496	600	600	-	0%	
Subtotal Expenses				457,451	479,033	573,498	555,651	(17,847)	-3.1%	
5902	Capital Outlay	1000	Operating	1,175	23,119	-	-	-	-	
5901	Projects - Capital Imp	1000	Operating	313,702	-	531,250	1,199,152	667,902	126%	
5910	Reimbursable Capita	7158	Community Park Trails Design	-	-	-	300,000	300,000	-	
6085	Projects - Engineering	1000	Operating	-	-	-	100,000	100,000	-	
6321	Projects - Repairs & M	1000	Operating	-	-	-	-	-	-	
5903	Capital Expense Purc	1000	Operating	-	-	150,000	-	(150,000)	-100%	
Capital & Projects Total				314,877	23,119	681,250	1,599,152	917,902	135%	
Total Expenses				772,327	502,151	1,254,748	2,154,803	900,055	71.7%	



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Net Revenue / (Expenses)				(544,475)	(258,333)	(1,054,655)	(1,648,123)	(596,468)	57%	



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Project	Project Title	GL	GL Title	FY2022 Actual		FY2023 Actual		FY2024 Budget		FY2025 Budget Request		\$ Variance to FY2024		% Variance to FY2024	
				Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
1000	Operating	4501	Rental Income - Recreation	21,469		12,245		22,543		23,000	-	457	-		
1000	Operating	4502	Promotional Materials	(73)		(106)				-	-	-	-		
1000	Operating	4521	Season Passes	5,250		4,675		5,500		5,500	-	-	-		
1000	Operating	4910	Reimbursable Projects							300,000					
1000	Operating	5010	Salary		220,507		217,592		254,050		262,278	-	8,228		
1000	Operating	5012	Overtime		4,378		2,230		4,991		4,016	-	(975)		
1000	Operating	5014	Cell Phone Allowance		583		456		726		726	-	-		
1000	Operating	5015	Compensation Other									-	-		
1000	Operating	5020	FICA / Medicare		17,102		16,645		19,987		20,526	-	540		
1000	Operating	5030	Health		21,238		21,915		35,398		38,254	-	2,856		
1000	Operating	5031	Vision Insurance		294		304		459		441	-	(18)		
1000	Operating	5032	Dental		1,308		1,269		1,929		1,989	-	61		
1000	Operating	5034	Life		289		312		403		459	-	56		
1000	Operating	5035	Disability Insurance		938		1,002		1,335		389	-	(947)		
1000	Operating	5040	Workers Compensation		2,649		2,594		2,712		2,259	-	(454)		
1000	Operating	5050	Unemployment Insurance		915		82		261		847	-	586		
1000	Operating	5065	Education Reimbursement									-	-		
1000	Operating	5070	Retirement		16,484		17,537		20,932		22,438	-	1,506		
1000	Operating	5207	Mileage		179		40		200		50	-	(150)		
1000	Operating	5901	Projects - Capital Improvements		313,538						1,199,152	-	1,199,152		
1000	Operating	5910	Reimbursable Capital Projects								300,000	-			
1000	Operating	5902	Projects - Capital Improvements		1,175							-			
1000	Operating	5903	Capital Purchase									-			
1000	Operating	6085	Projects - Engineering & Professional Fees								100,000	-	100,000		
1000	Operating	6321	Projects - Repairs & Maintenance									-			
1000	Operating	6079	Engineering Fees		34		2,943		25,000			-	(25,000)		
1000	Operating	6105	Equipment		4,250							-			
1000	Operating	6115	Materials & Supplies		1,352		4,125					-			
1000	Operating	6145	Software Subscription		29							-			
1000	Operating	6180	T-Shirts/Pins/Etc.		1,464							-			
1000	Operating	6213	Vehicle Repairs & Maintenance		365							-			
1000	Operating	6300	Phone/Cable/Cell/Connectivity		8				412			-	(412)		
1000	Operating	6310	Fees/Dues/Subscription Expense		144		245					-			
1000	Operating	6313	Certification Pay						572		611	-	39		
1000	Operating	6314	Professional Development				283					-			
1000	Operating	6405	Longevity Awards		1,237		1,127		1,496		1,411	-	(85)		
1000	Operating	6482	Cost Center Transfer To		(402,375)							-			
Operating Total				26,647	208,083	16,814	290,699	28,043	370,864	328,500	1,955,848	457	1,284,984	2%	346%
1126	Committed Fund Bal: 5901 Projects - Capital Improvements				164							-			
Committed Fund Balance Total				-	164	-	-	-	-	-	-	-	-	-	-
2422	Hairy Man Festival	6055	Security				2,063					-			
2422	Hairy Man Festival	6310	Fees/Dues/Subscription Expense				125					-			
Hairy Man Festival Total				-	-	-	2,188	-	-	-	-	-	-	-	-
2701	Holiday in the Park	4504	Community Events Revenue	800		300		1,500		500		(1,000)			
2701	Holiday in the Park	6080	Contractual/Contract Labor		7,740		7,570		7,000		9,000	-	2,000		
2701	Holiday in the Park	6115	Materials & Supplies		1,120		1,722		3,500		1,500	-	(2,000)		
2701	Holiday in the Park	6122	Uniforms		17							-			
2701	Holiday in the Park	6210	Rental Expense				3,695		2,500		2,500	-			
Holiday in the Park Total				800	8,878	300	12,987	1,500	13,000	500	13,000	(1,000)	-	-67%	0%
2708	Sendero Pool Party	6080	Contractual/Contract Labor				300					-			



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Project	Project Title	GL	GL Title	FY2022 Actual		FY2023 Actual		FY2024 Budget		FY2025 Budget Request		\$ Variance to FY2024		% Variance to FY2024		
				Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	
2708	Sendero Pool Party	6115	Materials & Supplies				606									
	Sendero Pool Party Total			-	-	-	906	-	-	-	-	-	-	-	-	-
2709	Open House	6115	Materials & Supplies		397											
	Open House Total			-	397	-		-	-	-	-	-	-	-	-	-
2714	Pocket Park Play Day	6115	Materials & Supplies		51		123									
	Pocket Park Play Day Total			-	51	-	123	-	-	-	-	-	-	-	-	-
2718	Doggy 4K Play Day	4402	Donations	320												
2718	Doggy 4K Play Day	4504	Community Events Revenue	685		925		500		1,000		500				
2718	Doggy 4K Play Day	6080	Contractual/Contract Labor		750		750		500		700		200			
2718	Doggy 4K Play Day	6115	Materials & Supplies		579		399		1,500		2,000		500			
2718	Doggy 4K Play Day	6324	Advertising		320											
	Doggy 4K Play Day Total			1,005	1,649	925	1,149	500	2,000	1,000	2,700	500	700	100%	35%	
2721	Bat Fest	4504	Community Events Revenue	275		100										
2721	Bat Fest	6080	Contractual/Contract Labor													
2721	Bat Fest	6115	Materials & Supplies		134											
	Bat Fest Total			275	134	100	-	-	-	-	-	-	-	-	-	-
2725	Summer Kick-Off Nig	5207	Mileage				15									
2725	Summer Kick-Off Nig	6080	Contractual/Contract Labor		500				1,000		1,000					
2725	Summer Kick-Off Nig	6115	Materials & Supplies		1,128		944		1,750		1,750					
	Summer Kick-Off Night Out at CH Total			-	1,628	-	959	-	2,750	-	2,750	-	-	-	-	0%
2729	Trout Fishing Derby (6115	Materials & Supplies						2,000		1,500		(500)			
2729	Trout Fishing Derby (6210	Rental Expense						500		-		(500)			
	Trout Fishing Derby (M) Total			-	-	-	-	-	2,500	-	1,500	-	(1,000)	-	-	-40%
2730	Hairy Man Trail	6080	Contractual/Contract Labor				8,258									
2730	Hairy Man Trail	6115	Materials & Supplies		71		825									
	Hairy Man Trail Total			-	71	-	9,083	-	-	-	-	-	-	-	-	-
2733	Pocket Park Apprecia	6115	Materials & Supplies		19											
	Pocket Park Appreciation Event Total			-	19	-	-	-	-	-	-	-	-	-	-	-
2735	Hairy Man Festival	4504	Community Events Revenue	25		5,765		6,000		7,500		1,500				
2735	Hairy Man Festival	6055	Security						3,500		5,500		2,000			
2735	Hairy Man Festival	6080	Contractual/Contract Labor		8,305		12,232		5,000		7,500		2,500			
2735	Hairy Man Festival	6115	Materials & Supplies		7,944		5,679		8,500		5,000		(3,500)			
2735	Hairy Man Festival	6180	T-Shirts/Pins/Etc.		213		283		3,800		3,800					
2735	Hairy Man Festival	6210	Rental Expense		355		3,270		14,000		14,000					
2735	Hairy Man Festival	6220	Postage/Mailing/Shipping				26									
2735	Hairy Man Festival	6310	Fees/Dues/Subscription Expense				153									
2735	Hairy Man Festival	6322	Printing Expense				61									
	Hairy Man Festival Total			25	16,818	5,765	21,704	6,000	34,800	7,500	35,800	1,500	1,000	25%	39%	
2743	Egg Hunt	4504	Community Events Revenue	1,085		400		800		1,000		200				
2743	Egg Hunt	6080	Contractual/Contract Labor		4,356		4,082		3,750		5,000		1,250			
2743	Egg Hunt	6115	Materials & Supplies		2,315		3,059		3,250		2,250		(1,000)			
2743	Egg Hunt	6122	Uniforms		110											
2743	Egg Hunt	6210	Rental Expense								2,500		2,500			
	Egg Hunt Total			1,085	6,781	400	7,141	800	7,000	1,000	9,750	200	2,750	25%	39%	
2744	4th of July	4504	Community Events Revenue	400		525		1,000		1,000						
2744	4th of July	5207	Mileage				38									
2744	4th of July	6055	Security				330									
2744	4th of July	6080	Contractual/Contract Labor		6,740		4,115		6,250		5,000		(1,250)			
2744	4th of July	6115	Materials & Supplies		1,587		1,438		1,750		1,500		(250)			
2744	4th of July	6180	T-Shirts/Pins/Etc.		14		42									



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Project	Project Title	GL	GL Title	FY2022 Actual		FY2023 Actual		FY2024 Budget		FY2025 Budget Request		\$ Variance to FY2024		% Variance to FY2024	
				Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
2744	4th of July	6210	Rental Expense							-	2,500	-	2,500		
2744	4th of July	6310	Fees/Dues/Subscription Expense			2,100				-	-	-	-		
2744	4th of July	6327	Program Meals		138					-	-	-	-		
	4th of July Total			400	8,478	525	8,064	1,000	8,000	1,000	9,000	-	1,000	0%	13%
2750	BC Life Event	6080	Contractual/Contract Labor		280					-	-	-	-		
2750	BC Life Event	6115	Materials & Supplies		185	154				-	-	-	-		
2750	BC Life Event	6210	Rental Expense		465					-	-	-	-		
2750	BC Life Event	6310	Fees/Dues/Subscription Expense			30				-	-	-	-		
	BC Life Event Total			-	930	-	184	-	-	-	-	-	-		
2751	Spring Clean-Up (M)	6115	Materials & Supplies					500		-	500	-	-		
	Spring Clean-Up (M) Total			-	-	-	-	-	500	-	500	-	-		0%
2752	Fall Clean-Up (M)	6115	Materials & Supplies					500		-	500	-	-		
	Fall Clean-Up (M) Total			-	-	-	-	-	500	-	500	-	-		0%
2763	Service Award Projec	6115	Materials & Supplies					5,000		-	-	-	(5,000)		
	Service Award Projects (M) Total			-	-	-	-	-	5,000	-	-	-	(5,000)	-	-100%
2775	BBQ Cook-Off	4402	Donations	167						-	-	-	-		
2775	BBQ Cook-Off	4500	Other Income	388						-	-	-	-		
2775	BBQ Cook-Off	4504	Community Events Revenue	5,200		8,350		8,000		8,500		500	-		
2775	BBQ Cook-Off	5202	Lodging		248	297		350		-	400	-	50		
2775	BBQ Cook-Off	6055	Security		4,125	5,088		4,500		-	5,500	-	1,000		
2775	BBQ Cook-Off	6080	Contractual/Contract Labor		19,301	19,315		20,000		-	10,000	-	(10,000)		
2775	BBQ Cook-Off	6115	Materials & Supplies		5,079	6,764		6,000		-	4,000	-	(2,000)		
2775	BBQ Cook-Off	6180	T-Shirts/Pins/Etc.		4,131	3,915		4,000		-	4,000	-	-		
2775	BBQ Cook-Off	6210	Rental Expense		10,313	7,766		10,000		-	17,000	-	7,000		
2775	BBQ Cook-Off	6220	Postage/Mailing/Shipping		68			200		-	200	-	-		
2775	BBQ Cook-Off	6310	Fees/Dues/Subscription Expense		228	313		200		-	100	-	(100)		
2775	BBQ Cook-Off	6322	Printing Expense		142	165		150		-	150	-	-		
2775	BBQ Cook-Off	6324	Advertising		210	305		250		-	250	-	-		
2775	BBQ Cook-Off	6327	Program Meals		986	231		500		-	500	-	-		
	BBQ Cook-Off Total			5,755	44,831	8,350	44,159	8,000	46,150	8,500	42,100	500	(4,050)	6%	-9%
5220	Mud Run	4510	Programming Events Income	390		300				-	-	-	-		
5220	Mud Run	6080	Contractual/Contract Labor		300	1,679				-	-	-	-		
5220	Mud Run	6115	Materials & Supplies		798	675				-	-	-	-		
5220	Mud Run	6180	T-Shirts/Pins/Etc.		43	43				-	-	-	-		
5220	Mud Run	6210	Rental Expense		1,168					-	-	-	-		
	Mud Run Total			390	2,309	300	2,396	-	-	-	-	-	-		
5232	Community Campour	4510	Programming Events Income	1,095		1,655		1,000		1,500		500	-		
5232	Community Campour	6080	Contractual/Contract Labor		971	944		1,000		-	1,500	-	500		
5232	Community Campour	6115	Materials & Supplies		1,515	2,548		2,500		-	2,500	-	-		
5232	Community Campour	6210	Rental Expense		465					-	-	-	-		
5232	Community Campour	6310	Fees/Dues/Subscription Expense		435			500		-	-	-	(500)		
	Community Campour Total			1,095	3,386	1,655	3,492	1,000	4,000	1,500	4,000	500	-	50%	0%
5248	BC METS Programs	6115	Materials & Supplies			22				-	-	-	-		
	BC METS Programs Total			-	-	-	22	-	-	-	-	-	-		
5256	Daddy/Daughter Dar	5207	Mileage			8				-	-	-	-		
	Daddy/Daughter Dance Total			-	-	-	8	-	-	-	-	-	-		
5296	Teen Adventure Trip	4510	Programming Events Income	(140)				700		-	-	(700)	-		
	Teen Adventure Trips Total			(140)	-	-	-	700	-	-	-	(700)	-	-100%	-
5302	Kid Fit Tennis	4505	Program Revenue Contract	40,987		49,822		44,000		47,000		3,000	-		
5302	Kid Fit Tennis	6032	Contractual Labor Split Programs		33,997	38,322		35,200		-	38,000	-	2,800		



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Cost Center: 200 Parks Programs By Program

Project	Project Title	GL	GL Title	FY2022 Actual		FY2023 Actual		FY2024 Budget		FY2025 Budget Request		\$ Variance to FY2024		% Variance to FY2024	
				Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
	Kid Fit Tennis Total			40,987	33,997	49,822	38,322	44,000	35,200	47,000	38,000	3,000	2,800	7%	8%
5306	Kickball League - Parl 4523 Fitness Revenue			1,920		1,640		2,000		2,000	-	-	-		
5306	Kickball League - Parl 6115 Materials & Supplies				360		40		300	-	300	-	-		
5306	Kickball League - Parl 6180 T-Shirts/Pins/Etc.				319		490		300	-	400	-	100		
5306	Kickball League - Parl 6310 Fees/Dues/Subscription Expense				77		84		84	-	85	-	1		
	Kickball League - Parks Total			1,920	756	1,640	614	2,000	684	2,000	785	-	101	0%	15%
5307	Little Hitters 4523 Fitness Revenue			175		235				280	-	280	-		
	Little Hitters Total			175	-	235	-	-	-	280	-	280	-	-	-
5309	Sand Volleyball Leag 4523 Fitness Revenue			3,575		2,245		6,000		5,000	-	(1,000)	-		
5309	Sand Volleyball Leag 6080 Contractual/Contract Labor				2,840		2,040		3,300	-	3,300	-	-		
5309	Sand Volleyball Leag 6115 Materials & Supplies				340		316		500	-	500	-	-		
5309	Sand Volleyball Leag 6180 T-Shirts/Pins/Etc.				470		417		500	-	500	-	-		
5309	Sand Volleyball Leag 6310 Fees/Dues/Subscription Expense				154		63		225	-	170	-	(55)		
5309	Sand Volleyball Leag 6320 Repairs & Maintenance								300	-	300	-	-		
	Sand Volleyball League Adult Total			3,575	3,803	2,245	2,836	6,000	4,825	5,000	4,770	(1,000)	(55)	-17%	-1%
5333	Color Run 4523 Fitness Revenue			70		530		500		500	-	-	-		
5333	Color Run 6115 Materials & Supplies				185		157		200	-	200	-	-		
5333	Color Run 6180 T-Shirts/Pins/Etc.						476		200	-	500	-	300		
	Color Run Total			70	185	530	633	500	400	500	700	-	300	0%	75%
5334	Disc Golf Tournamen 4523 Fitness Revenue			605		100				-	-	-	-		
5334	Disc Golf Tournamen 6115 Materials & Supplies				751		404			-	-	-	-		
5334	Disc Golf Tournamen 5207 Mileage									-	-	-	-		
5334	Disc Golf Tournamen 6180 T-Shirts/Pins/Etc.				270					-	-	-	-		
	Disc Golf Tournament Total			605	1,021	100	404	-	-	-	-	-	-	-	-
5338	Combination Summe 4523 Fitness Revenue			44,696		70,235				-	-	-	-		
5338	Combination Summe 6115 Materials & Supplies				830		2,962			-	-	-	-		
5338	Combination Summe 6180 T-Shirts/Pins/Etc.				1,005		1,120			-	-	-	-		
5338	Combination Summe 6210 Rental Expense						741			-	-	-	-		
5338	Combination Summe 6310 Fees/Dues/Subscription Expense				530		3,116			-	-	-	-		
	Combination Summer Camp Total			44,696	2,366	70,235	7,939	-	-	-	-	-	-	-	-
5339	TaeKwonDo (Brushy 6032 Contractual Labor Split Programs				2,560					-	-	-	-		
	TaeKwonDo (Brushy Creek ATA) Total			-	2,560	-	-	-	-	-	-	-	-	-	-
5343	5K Trail Series 4523 Fitness Revenue			783		685		550		600	-	50	-		
5343	5K Trail Series 6115 Materials & Supplies				50		109		300	-	500	-	200		
5343	5K Trail Series 6310 Fees/Dues/Subscription Expense				50		50		50	-	50	-	-		
	5K Trail Series Total			783	100	685	159	550	350	600	550	50	200	9%	57%
5346	Flag Football League 4523 Fitness Revenue									2,000	-	2,000	-		
5346	Flag Football League 6080 Contractual/Contract Labor				110					-	600	-	600		
5346	Flag Football League 6115 Materials & Supplies									-	500	-	500		
	Flag Football League - Adult Total			-	-	-	-	-	-	2,000	1,100	2,000	1,100	-	-
5351	Bball League-Adult 6080 Contractual/Contract Labor				110					-	-	-	-		
	Bball League-Adult Total			-	110	-	-	-	-	-	-	-	-	-	-
5352	Soccer League Adult 4523 Fitness Revenue			3,200		600		3,000		-	-	(3,000)	-		
5352	Soccer League Adult 6080 Contractual/Contract Labor				2,085		455		2,000	-	-	-	(2,000)		
5352	Soccer League Adult 6115 Materials & Supplies				259				500	-	-	-	(500)		
5352	Soccer League Adult 6180 T-Shirts/Pins/Etc.				344		180		300	-	-	-	(300)		
5352	Soccer League Adult 6310 Fees/Dues/Subscription Expense				112		21		125	-	-	-	(125)		
5352	Soccer League Adult 6320 Repairs & Maintenance								500	-	-	-	(500)		
	Soccer League Adult Total			3,200	2,800	600	656	3,000	3,425	-	-	(3,000)	(3,425)	-100%	-100%
5360	VBall League - Adult 6180 T-Shirts/Pins/Etc.				159					-	-	-	-		



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Cost Center: 200 Parks Programs By Program

Project	Project Title	GL	GL Title	FY2022 Actual		FY2023 Actual		FY2024 Budget		FY2025 Budget Request		\$ Variance to FY2024		% Variance to FY2024	
				Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense	Revenue	Expense
	VBall League - Adult Total			-	159	-	-	-	-	-	-	-	-	-	-
5361	Volleyball League Youth 6180 T-Shirts/Pins/Etc.						1,948								
	Volleyball League Youth Total						1,948								
5363	Flag Football League- 4523 Fitness Revenue			12,090		9,255		11,000		11,000					
5363	Flag Football League- 6115 Materials & Supplies				948		1,017		1,200		1,200				
5363	Flag Football League- 6180 T-Shirts/Pins/Etc.				1,292		3,152		2,100		3,100		1,000		
5363	Flag Football League- 6310 Fees/Dues/Subscription Expense				56		84		125		125				
5363	Flag Football League- 6320 Repairs & Maintenance								1,000				(1,000)		
	Flag Football League-Youth Total			12,090	2,296	9,255	4,252	11,000	4,425	11,000	4,425			0%	0%
5367	Hairy Man 5K Race 4523 Fitness Revenue			925		2,045		1,500		1,800		300			
5367	Hairy Man 5K Race 6115 Materials & Supplies						71		300		300				
5367	Hairy Man 5K Race 6180 T-Shirts/Pins/Etc.				1,490		1,112		1,250		1,400		150		
	Hairy Man 5K Race Total			925	1,490	2,045	1,184	1,500	1,550	1,800	1,700	300	150	20%	10%
5374	Tee Ball League 4523 Fitness Revenue			12,400		9,735		10,000		10,000					
5374	Tee Ball League 6115 Materials & Supplies				599		614		500		750		250		
5374	Tee Ball League 6180 T-Shirts/Pins/Etc.				2,241		2,697		3,000		3,000				
5374	Tee Ball League 6310 Fees/Dues/Subscription Expense						84		125		125				
5374	Tee Ball League 6320 Repairs & Maintenance								400		400				
	Tee Ball League Total			12,400	2,840	9,735	3,395	10,000	4,025	10,000	4,275		250	0%	6%
5379	Soccer League Youth 4523 Fitness Revenue			66,960		60,585		70,000		70,000					
5379	Soccer League Youth 6080 Contractual/Contract Labor								500				(500)		
5379	Soccer League Youth 6115 Materials & Supplies				2,390		1,838		4,000		4,000				
5379	Soccer League Youth 6180 T-Shirts/Pins/Etc.				5,712		5,756		10,500		10,500				
5379	Soccer League Youth 6310 Fees/Dues/Subscription Expense				490		546		550		550				
	Soccer League Youth Total			66,960	8,592	60,585	8,140	70,000	15,550	70,000	15,050		(500)	0%	-3%
5410	Underwater Egg Hunt 6080 Contractual/Contract Labor						688								
	Underwater Egg Hunt Total						688								
5501	T-shirts - Hairy Man Festival 4502 Promotional Materials							2,000		2,000					
5501	T-shirts - Hairy Man Festival 6115 Materials & Supplies								3,000		3,000				
5501	T-shirts - Hairy Man Festival 6180 T-Shirts/Pins/Etc.						2,969								
	T-shirts - Hairy Man Festival Total						2,969	2,000	3,000	2,000	3,000			0%	0%
5502	T-Shirts - BBQ Cook Off 4502 Promotional Materials			967		805		2,000		2,000					
5502	T-Shirts - BBQ Cook Off 6115 Materials & Supplies								3,000		3,000				
	T-Shirts - BBQ Cook Off Total			967		805		2,000	3,000	2,000	3,000			0%	0%
5504	T-Shirts - BC Life 4502 Promotional Materials			1,164		168									
5504	T-Shirts - BC Life 6180 T-Shirts/Pins/Etc.				2,271										
	T-Shirts - BC Life Total			1,164	2,271	168									
Total										504,680	2,152,803				



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Cost Center: 300 Community Center Programs

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4502	Promotional Materials	-	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	-	
4501	Rental Income - Recreation	118,775	124,457	124,713	100,000	(24,713)	-19.8%	Moved \$6K to cost center 350
4505	Program Revenue Contract	250,722	324,041	204,350	283,500	79,150	38.7%	
4510	Programming Events Income	13,465	14,688	12,250	15,000	2,750	22.4%	
4515	Camp Income	303,724	344,267	409,400	432,600	23,200	5.7%	
4518	Memberships - Short Term	66,585	66,956	55,000	55,000	-	0.0%	
4519	New Memberships	28,120	32,230	25,000	25,000	-	0.0%	
4520	Memberships	523,798	628,425	580,000	600,000	20,000	3.4%	
4521	Season Passes	-	-	-	-	-	-	
4522	Day Passes	72,192	75,558	55,000	65,000	10,000	18.2%	
4523	Fitness Revenue	247,513	331,829	289,870	326,870	37,000	12.8%	
4524	Senior Programs	375	400	500	400	(100)	-20.0%	
4525	Child Programs / Child Play	3,609	3,695	4,000	4,000	-	0.0%	
Recreational Program Revenue Total		1,628,877	1,946,544	1,760,084	1,907,370	147,286	8.4%	Please refer to notes at program level.
4402	Donations	75	-	-	-	-	-	
4500	Other Income	3,702	5,641	3,700	4,000	300	8.1%	Vending Machine Commissions
Investment & Other Revenue Total		3,777	5,641	3,700	4,000	300	8.1%	
4910	Reimbursable Projects	-	-	-	-	-	-	
Reimbursable Projects Total		-	-	-	-	-	-	
Revenue & Sources Total		1,632,653	1,952,184	1,763,784	1,911,370	147,586	8.4%	
Expenditures & Uses								
5010	Salary	1,199,525	1,304,659	1,497,919	1,608,106	110,187	7.4%	
5012	Overtime	6,971	5,875	7,947	10,176	2,229	28.0%	
5015	Compensation Other	-	-	-	16,740	16,740		\$4.6K After hour rentals (\$10/hour x3hours x 3 staff x52weeks) \$12K Counselor Incentives (Seasonal - 35counselors x \$25 x 12 weeks = \$10,500 and Lead - 3 counselor x \$1x40/hr x13weeks = \$1,560)
5014	Cell Phone Allowance	1,256	916	849	849	-	0.0%	
6313	Certification Pay	-	-	1,872	2,132	260	13.9%	
6405	Longevity Awards	6,748	7,398	8,161	7,394	(768)	-9.4%	
Salaries Total		1,214,499	1,318,848	1,516,748	1,645,396	128,648	8.5%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	91,971	99,973	115,888	124,527	8,639	7.5%	
5030	Health	82,117	91,403	138,940	153,942	14,982	10.8%	
5031	Vision Insurance	1,152	1,292	1,883	1,825	(57)	-3.0%	
5032	Dental	5,045	5,378	7,864	8,327	463	5.9%	
5034	Life	965	1,086	1,345	1,401	56	4.2%	
5035	Disability Insurance	3,121	3,497	4,301	1,179	(3,122)	-72.6%	
5040	Workers Compensation	15,373	15,761	15,726	13,865	(1,861)	-11.8%	
5050	Unemployment Insurance	7,746	614	1,515	10,538	9,023	595.6%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	88,093	91,291	110,769	120,470	9,701	8.8%	



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Cost Center: 300 Community Center Programs

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Benefits Total		295,582	310,295	398,250	436,074	37,824	9.5%	
5201	Airfare	347	-	-	1,000	1,000		
5202	Lodging	1,302	-	-	1,250	1,250		
5204	Cab Fare / local transportation	390	-	-	-	-		
5205	Parking	149	-	75	-	(75)	-100.0%	
5206	Travel Meals	342	-	500	500	-	0.0%	
5207	Mileage	1,075	349	1,050	950	(100)	-9.5%	
Travel Total		3,605	349	1,625	3,700	2,075	127.7%	NRPA. TRAPS Conferences
6010	Contractual-Legal	-	-	-	-	-		
6025	Contractual/Auditing	-	-	54,000	-	(54,000)	-100.0%	
6026	Investment Advisory Services	-	-	-	-	-		
6032	Contractual / 80-20 Programs	170,100	223,750	134,200	177,150	42,950	32.0%	
6040	Contractual/Network maint/dev.	-	-	-	30,000	30,000		\$20K Placer AI Traffic Analytics Platform \$10K Webtrac App by RecTrac
6045	Contractual/Website	-	-	-	-	-		
6055	Security	3,175	2,448	3,500	3,800	300	8.6%	
6065	Depository Contract	42,820	56,206	47,500	60,000	12,500	26.3%	
6070	Maintenance Contracts	20,619	27,512	25,500	27,000	1,500	5.9%	Commfit Preventative Maintenance
6078	Plumbing Inspections	-	-	-	-	-		
6079	Engineering Fees	-	-	-	-	-		
6080	Contractual/Contract Labor	69,117	80,324	105,400	90,800	(14,600)	-13.9%	
6153	WCRRWL Raw Water Line	-	-	-	-	-		
6210	Rental Expense	-	-	-	-	-		
6250	Solid Waste Service	-	-	-	-	-		
6305	Bill Production Expense	5,797	1,110	7,000	7,000	-	0.0%	
6310	Fees/Dues/Subscription Expense	36,591	49,801	47,650	51,280	3,630	7.6%	Please refer to notes at program level.
6311	TCEQ Regulatory Fees	-	-	-	-	-		
6312	BCRWWS Wastewater System	-	-	-	-	-		
6314	Professional Development	1,368	2,936	8,000	8,000	-	0.0%	NRPA. TRAPS Conferences
6315	Lab Fees	-	-	-	-	-		
6416	Liability Insurance	-	-	-	-	-		
Contractual Total		349,587	444,085	432,750	455,030	22,280	5.1%	
6105	Equipment	5,977	12,690	4,500	11,200	6,700	148.9%	Replacement needs
6115	Materials & Supplies	88,445	75,511	95,900	90,850	(5,050)	-5.3%	
6120	Chemicals	-	-	-	-	-		
6121	Lab Supplies	-	-	-	-	-		
6122	Uniforms	2,704	5,343	5,800	7,000	1,200	20.7%	
6124	Fuel / Oil	1,010	365	1,236	400	(836)	-67.6%	
6130	Furniture	3,897	4,577	10,000	2,000	(8,000)	-80.0%	Chair replacement
6145	Software Subscription	860	506	-	-	-		
6150	Business Meals	-	-	-	-	-		
6154	Water Meters	-	-	-	-	-		
6156	Pipes and Components	-	-	-	-	-		
6160	Training Materials	-	-	-	-	-		
6180	T-Shirts/Pins/Etc.	29,407	40,405	41,800	42,850	1,050	2.5%	
6327	Program Meals	-	172	950	1,500	550	57.9%	Quarterly Team Meetings
Equipment & Supplies Total		132,300	139,568	160,186	155,800	(4,386)	-2.7%	
6213	Vehicle Repairs & Maintenance	341	294	500	500	-	0.0%	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-		
6215	Facility Rent Expense	-	-	-	-	-		



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Cost Center: 300 Community Center Programs

Department: Parks & Recreation

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
	6216	Maint Equipment Rent Expense	1,811	2,275	1,500	-	(1,500)	-100.0%	
	6320	Repairs & Maintenance	9,938	7,179	5,000	6,000	1,000	20.0%	Cable replacement
Maintenance, Repair & Facility Total			12,090	9,748	7,000	6,500	(500)	-7.1%	
	6300	Phone/Cable/Cell/Connectivity	2,849	1,878	4,038	1,000	(3,038)	-75.2%	
	6400	Utilities Expense	75,214	80,933	82,296	107,900	25,604	31.1%	
	6430	Streetlights	-	-	-	-	-	-	
Utilities Total			78,063	82,812	86,334	108,900	22,566	26.1%	
	6455	Principal - 2016 CC Revenue	450,000	465,000	475,000	490,000	15,000	3.2%	
	6456	Interest - 2016 CC Revenue	118,744	106,909	94,680	82,188	(12,493)	-13.2%	
Debt Service Total			568,744	571,909	569,680	572,188	2,508	0.4%	
	6220	Postage/Mailing/Shipping	3,504	4,041	7,000	7,000	-	0.0%	
	6322	Printing Expense	12,514	10,829	17,000	15,000	(2,000)	-11.8%	Catalog Printing
	6324	Advertising	-	-	-	-	-	-	
	6325	Recruiting Expense	-	-	-	-	-	-	
	6410	Loss on Investments	-	-	-	-	-	-	
	6425	Bad Debt Expense	-	-	-	-	-	-	
	7000	Board Contingency	-	-	-	-	-	-	
All Other Total			16,017	14,870	24,000	22,000	(2,000)	-8.3%	
Subtotal Expenses			2,670,488	2,892,484	3,196,573	3,405,588	209,015	6.5%	Please refer to notes at program level.
<u>Operating and Reserve Funding:</u>									
	5902	Capital Outlay	-	27,371	-	-	-	-	
	5901	Projects - Capital Improvement	-	26,556	-	-	-	-	
	5910	Reimbursable Capital Projects	-	-	-	-	-	-	
	6085	Projects - Engineering & Professional	-	-	-	50,000	50,000	-	
	6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
	5903	Capital Expense Purchase	-	-	172,000	70,000	(102,000)	-59.3%	
Capital & Projects Total			-	53,927	172,000	120,000	(52,000)	-30.2%	
Total Expenditures & Uses			2,670,488	2,946,411	3,368,573	3,525,588	157,015	4.7%	
Net Revenue / (Expenses)			(1,037,835)	(994,227)	(1,604,789)	(1,614,218)	(9,429)	0.6%	
	7001	Replenish Reserve - Assigned				(11,000)	(11,000)		
	7002	Replenish Reserve - Unassigned				-			
		Transfer From GASB Reserves (By Project)				105,000			
		Transfer To Reserves				(11,000)			
Net Budget Surplus (Deficit)						(1,520,218)			



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Cost Center: 300 Community Center Programs Notes

GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources										
4402	Donations	1000	Operating	75	-	-	-	-	-	
Donations Total				75	-	-	-	-	-	
4500	Other Income	1000	Operating	3,702	5,641	3,700	4,000	300	8%	Vending Machine Commissions
Other Income Total				3,702	5,641	3,700	4,000	300	8%	
4501	Rental Income - Recreation	1000	Operating	118,775	124,457	124,713	113,000	(11,713)	-9%	
Rental Income Total				118,775	124,457	124,713	113,000	(11,713)	-9%	
4505	Program Revenue Contract	5201	Kinder Classes	4,910	8,388	5,000	5,000	-	0%	
4505	Program Revenue Contract	5211	Art Classes	1,099	1,088	350	-	(350)	-100%	no longer offer
4505	Program Revenue Contract	5223	Adult Cooking Classes	628	(45)	-	-	-	-	
4505	Program Revenue Contract	5249	Guitar Classes	17,530	17,736	11,000	15,000	4,000	36%	7 participants per month New Service offering: Blind Fencing and Contractor price
4505	Program Revenue Contract	5314	Round Rock Fencing Club	103,919	114,341	70,000	96,000	26,000	37%	increase effective Q1FY24 (FY24 budget understated, does not reflect price increases of 24k through Q1).
4505	Program Revenue Contract	5325	Badminton Classes	6,641	5,873	5,000	5,000	-	0%	
4505	Program Revenue Contract	5331	Amazing Athletes	1,944	592	2,500	1,500	(1,000)	-40%	classes are not meeting their minimums - reduced offerings
4505	Program Revenue Contract	5337	ATX Elite Hoops	17,355	4,936	-	-	-	-	
4505	Program Revenue Contract	5339	TaeKwonDo (Brushy Creek A)	54,246	101,332	70,000	95,000	25,000	36%	Added back the third Day after the FY24 budget was approved, and the FY24 budget was understated due to the contractor increasing rates in response to the shift from 70/30 to 80/20.
4505	Program Revenue Contract	5354	Austin Spurs Camp	13,265	21,117	10,000	15,000	5,000	50%	additional spring break camp
4505	Program Revenue Contract	5364	Coach 'Em Up VB Indoor	11,785	13,055	11,000	11,000	-	0%	
4505	Program Revenue Contract	5378	OTX Becomers	-	-	3,500	6,000	2,500	71%	
4505	Program Revenue Contract	5390	BP BASKETBALL CAMP	17,401	35,627	16,000	34,000	18,000	113%	
Program Revenue Total				250,722	324,041	204,350	283,500	79,150	39%	
4510	Programming Events Income	5212	Parent's Shopping Day	335	400	-	-	-	-	
4510	Programming Events Income	5215	Parent's Night Out	6,335	7,290	6,200	8,500	2,300	37%	30 participants per month (minus may)
4510	Programming Events Income	5218	Back to School Bash	758	1,357	500	1,000	500	100%	
4510	Programming Events Income	5220	Mud Run	-	-	-	-	-	-	
4510	Programming Events Income	5224	Parent Child Event	984	173	500	-	(500)	-100%	
4510	Programming Events Income	5230	BC Got Talent	35	5	-	-	-	-	
4510	Programming Events Income	5236	Freaky Friday/Monster Mash	156	-	-	-	-	-	
4510	Programming Events Income	5240	Snow Ball	322	792	550	1,000	450	82%	
4510	Programming Events Income	5242	Mother & Son Dance	1,498	2,238	2,000	2,000	-	0%	
4510	Programming Events Income	5248	BC METS Programs	472	164	500	500	-	0%	
4510	Programming Events Income	5256	Daddy/Daughter Dance	1,751	2,269	2,000	2,000	-	0%	
4510	Programming Events Income	5276	5th Grade Promotion Party	1,300	-	-	-	-	-	
4510	Programming Events Income	5465	Babysitting Training w/Pediat	(480)	-	-	-	-	-	
Programming Events Total				13,465	14,688	12,250	15,000	2,750	22%	
4515	Camp Income	5201	Kinder Classes	1,685	-	-	-	-	-	
4515	Camp Income	5214	Camp CIT	7,890	-	7,000	10,000	3,000	43%	6 campers per week x 11 weeks at \$160
4515	Camp Income	5219	Vacation Day Camps	5,990	7,545	3,500	6,500	3,000	86%	
4515	Camp Income	5235	Afterschool Program	102,130	113,710	130,000	136,500	6,500	5%	70 campers
4515	Camp Income	5252	Tiny Fox Toddler Time	7,604	9,230	7,500	-	(7,500)	-100%	discontinue program



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
4515	Camp Income	5264	Camp Foxtail	155,154	187,847	241,000	264,000	23,000	10%	150 campers x 11 weeks x \$160
4515	Camp Income	5265	Camp Spring Fox	9,201	10,464	10,400	12,000	1,600	15%	75 campers
4515	Camp Income	5266	Camp Frozen Fox	14,070	15,470	10,000	3,600	(6,400)	-64%	only 4 days of offerings based on how the holidays fall
Camp Income Total				303,724	344,267	409,400	432,600	23,200	6%	
4518	Memberships - Short Term	1000	Operating	66,585	66,956	55,000	55,000	-	0%	
Memberships Short Term Total				66,585	66,956	55,000	55,000	-	0%	
4519	New Memberships	1000	Operating	28,120	32,230	25,000	25,000	-	0%	Activation only at \$25
New Memberships Total				28,120	32,230	25,000	25,000	-	0%	
4520	Memberships	1000	Operating	523,798	628,425	580,000	600,000	20,000	3%	
Memberships Total				523,798	628,425	580,000	600,000	20,000	3%	
4522	Day Passes	1000	Operating	72,192	75,558	55,000	65,000	10,000	18%	
Day Passes Total				72,192	75,558	55,000	65,000	10,000	18%	
4523	Fitness Revenue	2742	Pickleball	-	-	500	-	(500)	-100%	listed twice
4523	Fitness Revenue	5305	Rock Climbing Class	6,885	7,460	6,000	7,000	1,000	17%	additional class added in August
4523	Fitness Revenue	5306	Kickball League - Parks	(400)	-	-	-	-	-	
4523	Fitness Revenue	5308	Little Dribblers	940	1,050	420	520	100	24%	12 max; offered 1 time. Not sure what else was coded to this.
4523	Fitness Revenue	5313	Volleyball Skill Builder	770	810	-	-	-	-	
4523	Fitness Revenue	5315	Fitness Assessment	330	10	250	50	(200)	-80%	
4523	Fitness Revenue	5322	Hatha Flow Yoga	45	-	-	-	-	-	
4523	Fitness Revenue	5390	BP BASKETBALL CAMP	5,904	-	-	-	-	-	
4523	Fitness Revenue	5326	Personal Training	63,992	104,795	70,000	80,000	10,000	14%	Cyclical over years and patrons purchased in bulk in advance of price increases.
4523	Fitness Revenue	5328	Pre K Play Day	142	71	-	-	-	-	
4523	Fitness Revenue	5337	ATX Elite Hoops	72	-	-	-	-	-	
4523	Fitness Revenue	5340	Weight Room Orientation Te	1,630	1,985	1,600	1,600	-	0%	
4523	Fitness Revenue	5343	5K Trail Series	170	-	-	-	-	-	
4523	Fitness Revenue	5349	Youth Yoga - Comm. Center	1,420	120	1,200	-	(1,200)	-100%	no longer offering
4523	Fitness Revenue	5350	Bball League-Youth	110,702	129,872	135,000	150,000	15,000	11%	1,300 participants between both seasons - + price increase
4523	Fitness Revenue	5351	Bball League-Adult	18,410	15,605	17,500	17,500	-	0%	max capacity for gym space for adult bball
4523	Fitness Revenue	5353	Basketball Skills Class	5,256	4,890	3,200	3,600	400	13%	20 per session
4523	Fitness Revenue	5357	Night Out at the Rec	120	290	100	-	(100)	-100%	no longer offer
4523	Fitness Revenue	5360	Vball League - Adult	11,920	17,075	12,500	14,000	1,500	12%	14 teams per season
4523	Fitness Revenue	5361	Volleyball League Youth	27,501	31,790	36,000	38,000	2,000	6%	190 per season
4523	Fitness Revenue	5362	TRX Training Class	2,973	1,039	3,200	1,000	(2,200)	-69%	Popularity of TRX trending downward
4523	Fitness Revenue	5375	Sports Camp	3,626	-	-	-	-	-	
4523	Fitness Revenue	5378	OTX Becomers	-	10,220	-	10,000	10,000	-	
4523	Fitness Revenue	5381	Indoor Soccer Academy	535	845	-	-	-	-	
4523	Fitness Revenue	5391	Barre	495	1,091	600	700	100	17%	
4523	Fitness Revenue	5393	No Limits Strength	2,435	2,221	1,800	1,900	100	6%	
4523	Fitness Revenue	5394	Pickleball	-	590	-	1,000	1,000	-	
Fitness Revenue Total				247,513	331,829	289,870	326,870	37,000	13%	
4524	Senior Programs	1000	Operating	375	400	500	400	(100)	-20%	
Senior Programs Total				375	400	500	400	(100)	-20%	



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				FY2022	FY2023	FY2024	FY2025	\$ Variance	%	FY2025 Budget Request
GL	GL Title	Project	Project Title	Actual	Actual	Budget	Budget	to FY2024	Variance to FY2024	Notes
4525	Child Programs / Child Play	1000	Operating	3,609	3,695	4,000	-	(4,000)	-100%	
4525	Child Programs / Child Play	5253	Child Play	-	-	-	4,000	4,000	-	
Child Play Total				3,609	3,695	4,000	4,000	-	0%	
Recreational Program Revenue Total				1,632,653	1,952,184	1,763,784	1,911,370	160,586	9%	
Expense:										
5010	Salary	1000	Operating	1,199,525	1,304,659	1,497,919	1,608,106	110,187	7%	
5012	Overtime	1000	Operating	6,971	5,875	7,947	10,176	2,229	28%	
5015	Compensation Other	1000	Operating	-	-	-	16,740	16,740	-	FY24 budget understated - policy update: after hour rentals (\$10/hour x3hours x 3 staff x52weeks)
5014	Cell Phone Allowance	1000	Operating	1,256	916	849	849	-	0%	
6313	Certification Pay	1000	Operating	-	-	1,872	2,132	260	14%	
6405	Longevity Awards	1000	Operating	6,748	7,398	8,161	7,394	(768)	-9%	
Salaries Total				1,214,499	1,318,848	1,516,748	1,645,396	128,648	8%	
5020	FICA / Medicare	1000	Operating	91,971	99,973	115,888	124,527	8,639	7%	
5030	Health	1000	Operating	82,117	91,403	138,960	153,942	14,982	11%	
5031	Vision Insurance	1000	Operating	1,152	1,292	1,883	1,825	(57)	-3%	
5032	Dental	1000	Operating	5,045	5,378	7,864	8,327	463	6%	
5034	Life	1000	Operating	965	1,086	1,345	1,401	56	4%	
5035	Disability Insurance	1000	Operating	3,121	3,497	4,301	1,179	(3,122)	-73%	
5040	Workers Compensation	1000	Operating	15,373	15,761	15,726	13,865	(1,861)	-12%	
5050	Unemployment Insurance	1000	Operating	7,746	614	1,515	10,538	9,023	596%	
5065	Education Reimbursement	1000	Operating	-	-	-	-	-	-	
5070	Retirement	1000	Operating	88,093	91,291	110,769	120,470	9,701	9%	
Benefits Total				295,582	310,295	398,250	436,074	37,824	9%	
5201	Airfare	1000	Operating	347	-	-	1,000	1,000	-	
5202	Lodging	1000	Operating	1,302	-	-	1,250	1,250	-	
5204	Cab Fare / local transportation	1000	Operating	390	-	-	-	-	-	
5205	Parking	1000	Operating	80	-	-	-	-	-	
5205	Parking	5214	Camp CIT	69	-	75	-	(75)	-100%	
5206	Travel Meals	1000	Operating	342	-	500	500	-	0%	
5207	Mileage	1000	Operating	608	32	700	700	-	0%	
5207	Mileage	5215	Parent's Night Out	-	9	-	-	-	-	
5207	Mileage	5256	Daddy/Daughter Dance	-	8	-	-	-	-	
5207	Mileage	2155	Member Socials	8	-	-	-	-	-	
5207	Mileage	5235	AfterSchool Program	5	-	50	-	(50)	-100%	
5207	Mileage	5248	BC METS Programs	173	77	50	-	(50)	-100%	
5207	Mileage	5264	Camp Foxtail	282	224	250	250	-	0%	
Travel Total				3,605	349	1,625	3,700	2,075	128%	
6032	Contractual / 80-20 Programs	5201	Kinder Classes	3,494	6,029	4,000	4,000	-	0%	
6032	Contractual / 80-20 Programs	5211	Art Classes	806	706	250	-	(250)	-100%	discontinued
6032	Contractual / 80-20 Programs	5223	Adult Cooking Classes	84	-	-	-	-	-	
6032	Contractual / 80-20 Programs	5224	Parent Child Event	-	-	500	-	(500)	-100%	
6032	Contractual / 80-20 Programs	5248	BC METS Programs	-	-	100	500	400	400%	additional demo's
6032	Contractual / 80-20 Programs	5249	Guitar Classes	11,379	11,529	8,000	10,500	2,500	31%	
6032	Contractual / 80-20 Programs	5272	Dungeons and Dragons	-	-	-	-	-	-	
6032	Contractual / 80-20 Programs	5314	Round Rock Fencing Club	77,156	85,052	48,000	60,000	12,000	25%	New Service offering: Blind Fencing, expense proportional to revenue (FY24 budget was set at 70/30)
6032	Contractual / 80-20 Programs	5325	Badminton Classes	4,369	3,885	3,500	3,500	-	0%	



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6032	Contractual / 80-20 Programs	5331	Amazing Athletes	1,165	358	1,400	1,050	(350)	-25%	
6032	Contractual / 80-20 Programs	5337	ATX Elite Hoops	11,216	3,308	-	-	-	-	
6032	Contractual / 80-20 Programs	5339	TaeKwonDo (Brushy Creek A)	31,014	81,255	41,250	60,000	18,750	45%	Expense proportional to revenue
6032	Contractual / 80-20 Programs	5354	Austin Spurs Camp	10,296	-	6,800	10,500	3,700	54%	
6032	Contractual / 80-20 Programs	5378	OTX Becomers	-	6,527	2,400	6,500	4,100	171%	
6032	Contractual / 80-20 Programs	5364	Coach' Em Up V8 Indoor	8,141	8,903	6,800	5,400	(1,200)	-18%	
6032	Contractual / 80-20 Programs	5390	8P BASKETBALL CAMP	10,980	16,198	11,200	15,000	3,800	34%	
Contractual / 80-20 Programs Total				170,100	223,750	134,200	177,150	42,950	32%	
6025	Contractual/Auditing	1000	Operating	-	-	54,000	-	(54,000)	-100%	
Contractual/Auditing Total				-	-	54,000	-	(54,000)	-100%	
6055	Security	1000	Operating	3,175	2,448	3,500	3,800	300	9%	
Security Total				3,175	2,448	3,500	3,800	300	9%	
6065	Depository Contract	1000	Operating	42,820	56,206	47,500	60,000	12,500	26%	
Depository Contract Total				42,820	56,206	47,500	60,000	12,500	26%	
6070	Maintenance Contracts	1000	Operating	20,181	25,760	25,000	25,000	-	0%	
6070	Maintenance Contracts	2150	Weight Room	438	1,752	500	2,000	1,500	300%	coded incorrectly in FY24 - Commfit Preventative Main.
Maintenance Contracts Total				20,619	27,512	25,500	27,000	1,500	6%	
6080	Contractual/Contract Labor	1000	Operating	3,397	2,165	5,000	5,000	-	0%	
6080	Contractual/Contract Labor	2150	Weight Room	-	1,288	-	-	-	-	
6080	Contractual/Contract Labor	2744	4th of July	-	410	-	-	-	-	
6080	Contractual/Contract Labor	5214	Camp CIT	746	-	750	-	(750)	-100%	
6080	Contractual/Contract Labor	5215	Parent's Night Out	-	-	750	1,500	750	100%	inflatable and petting zoo addition
6080	Contractual/Contract Labor	5219	Vacation Day Camps	248	-	-	-	-	-	
6080	Contractual/Contract Labor	5223	Adult Cooking Classes	1,372	-	-	-	-	-	
6080	Contractual/Contract Labor	5224	Parent Child Event	105	-	-	-	-	-	
6080	Contractual/Contract Labor	5235	Afterschool Program	12,840	-	15,000	1,500	(13,500)	-90%	NO RRISD Transport - Great Oaks Pick Up Early
6080	Contractual/Contract Labor	5242	Mother & Son Dance	850	850	1,500	900	(600)	-40%	DJ Only - internal usage of tables and chairs.
6080	Contractual/Contract Labor	5248	BC METS Programs	1,465	-	-	-	-	-	
6080	Contractual/Contract Labor	5256	Daddy/Daughter Dance	850	1,658	1,500	900	(600)	-40%	DJ Only - internal usage of tables and chairs.
6080	Contractual/Contract Labor	5264	Camp Foxtail	-	-	19,500	18,000	(1,500)	-8%	RRISD Transport (\$15k) + Inflatable Rental (\$3k)
6080	Contractual/Contract Labor	5265	Camp Spring Fox	377	-	1,000	-	(1,000)	-100%	
6080	Contractual/Contract Labor	5266	Camp Frozen Fox	757	-	1,000	1,000	-	0%	
6080	Contractual/Contract Labor	5272	Dungeons and Dragons	-	-	400	-	(400)	-100%	
6080	Contractual/Contract Labor	5276	5th Grade Promotion Party	809	-	-	-	-	-	
6080	Contractual/Contract Labor	5309	Sand Volleyball League Adu	10	125	-	-	-	-	
6080	Contractual/Contract Labor	5321	Yoga & Meditation	-	250	-	-	-	-	
6080	Contractual/Contract Labor	5338	Combination Summer Camp	1,171	-	-	-	-	-	
6080	Contractual/Contract Labor	5350	Bball League-Youth	19,877	29,578	30,000	30,000	-	0%	2k per week during winter x 7 weeks + coordinator fees.
6080	Contractual/Contract Labor	5351	Bball League-Adult	10,888	16,458	14,000	16,500	2,500	18%	\$15,575 for winter
6080	Contractual/Contract Labor	5352	Soccer League Adult	200	-	-	-	-	-	120 per refs x 8 weeks x 4 seasons + coordinator fees
6080	Contractual/Contract Labor	5354	Austin Spurs Camp	-	15,350	-	-	-	-	
6080	Contractual/Contract Labor	5357	Night Out at the Rec	-	240	-	-	-	-	
6080	Contractual/Contract Labor	5360	Vball League - Adult	5,492	6,570	6,000	8,000	2,000	33%	120/wk x 2 refs x 8 weeks x 4 seasons + coordinator fees
6080	Contractual/Contract Labor	5361	Volleyball League Youth	7,584	5,382	9,000	7,500	(1,500)	-17%	
6080	Contractual/Contract Labor	5390	8P BASKETBALL CAMP	80	-	-	-	-	-	
6080	Contractual/Contract Labor	5395	Fitness Instructors	-	-	-	-	-	-	
Contractual/Contract Labor Total				69,117	80,324	105,400	90,800	(14,600)	-14%	



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6310	Fees/Dues/Subscription Expense	1000	Operating	6,332	8,716	12,000	12,000	-	0%	RT Fees, Grammarly, Survey Monkey
6310	Fees/Dues/Subscription Expense	2150	Weight Room	1,080	1,480	1,200	3,600	2,400	200%	Neptune radio (\$1,200) + Direct TV (move from CC)
6310	Fees/Dues/Subscription Expense	5214	Camp CIT	1,358	-	2,500	2,500	-	0%	
6310	Fees/Dues/Subscription Expense	5235	Afterschool Program	827	7,373	2,000	2,000	-	0%	
6310	Fees/Dues/Subscription Expense	5248	BC METS Programs	-	130	50	-	(50)	-100%	
6310	Fees/Dues/Subscription Expense	5264	Camp Foxtail	20,144	25,636	20,500	26,000	5,500	27%	\$25,000 - Field Trips + \$1,000 - Kidcheck
6310	Fees/Dues/Subscription Expense	5265	Camp Spring Fox	549	2,573	3,000	3,000	-	0%	
6310	Fees/Dues/Subscription Expense	5266	Camp Frozen Fox	2,641	1,671	3,000	-	(3,000)	-100%	no field trips this year with limited day offerings
6310	Fees/Dues/Subscription Expense	5296	Teen Adventure Trips	615	-	1,200	-	(1,200)	-100%	
6310	Fees/Dues/Subscription Expense	5338	Combination Summer Camp	1,149	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	5350	Bball League-Youth	896	1,050	1,000	1,000	-	0%	quick scores
6310	Fees/Dues/Subscription Expense	5354	Austin Spurs Camp	-	(40)	-	-	-	-	
6310	Fees/Dues/Subscription Expense	5351	Bball League-Adult	455	448	500	500	-	0%	quick scores
6310	Fees/Dues/Subscription Expense	5360	Vball League - Adult	280	525	400	400	-	0%	
6310	Fees/Dues/Subscription Expense	5361	Volleyball League Youth	210	238	300	280	(20)	-7%	
6310	Fees/Dues/Subscription Expense	5374	Tee Ball League	56	-	-	-	-	-	
Fees/Dues/Subscription Total				36,591	49,801	47,650	51,280	3,630	8%	
6305	Bill Production Expense	1000	Operating	5,797	1,110	7,000	7,000	-	0%	
Bill Production Expense Total				5,797	1,110	7,000	7,000	-	0%	
6314	Professional Development	1000	Operating	1,368	2,936	8,000	8,000	-	0%	NRPA, TRAPS Conferences
Professional Development Total				1,368	2,936	8,000	8,000	-	0%	
Contractual Total				349,587	444,085	432,750	425,030	(7,720)	-2%	
6105	Equipment	1000	Operating	3,376	12,171	3,500	10,700	7,200	206%	\$6K Card Scanners for Programs and Sports offices \$1.2K Craft Room Chairs Other replacement needs
6105	Equipment	2150	Weight Room	2,071	519	-	-	-	-	
6105	Equipment	5235	Afterschool Program	300	-	500	-	(500)	-100%	
6105	Equipment	5240	Snow Ball	230	-	500	500	-	0%	
Equipment Total				5,977	12,690	4,500	11,200	6,700	149%	
6115	Materials & Supplies	1000	Operating	32,893	16,217	25,000	20,000	(5,000)	-20%	
6115	Materials & Supplies	2150	Weight Room	5,432	8,490	8,000	8,500	500	6%	
6115	Materials & Supplies	2155	Member Socials	7,974	5,737	3,000	3,000	-	0%	
6115	Materials & Supplies	2160	Coffee Service	10,936	11,856	8,000	9,000	1,000	13%	
6115	Materials & Supplies	2367	Brushy Creek Teen Council	-	-	500	500	-	0%	
6115	Materials & Supplies	2703	Childrens Book Day/TX Recyc	-	-	500	-	(500)	-100%	
6115	Materials & Supplies	2709	Open House	-	231	-	-	-	-	
6115	Materials & Supplies	2718	Doggy 4K Play Day	32	-	-	-	-	-	
6115	Materials & Supplies	2740	Christmas Tree Recycling & P	-	-	1,200	1,500	300	25%	
6115	Materials & Supplies	2742	Pickleball	-	-	500	1,000	500	100%	new nets
6115	Materials & Supplies	2744	4th of July	-	198	-	-	-	-	
6115	Materials & Supplies	2753	Arbor Day (M)	-	-	1,700	2,000	300	18%	
6115	Materials & Supplies	2754	Garden Club (M)	-	-	400	500	100	25%	
6115	Materials & Supplies	2760	Garden Day (M)	-	-	250	-	(250)	-100%	
6115	Materials & Supplies	2764	Volunteer Projects (M)	-	-	500	-	(500)	-100%	
6115	Materials & Supplies	2775	BBQ Cook-Off	379	-	-	-	-	-	
6115	Materials & Supplies	5212	Parent's Shopping Day	-	-	50	-	(50)	-100%	
6115	Materials & Supplies	5214	Camp CIT	-	-	300	-	(300)	-100%	
6115	Materials & Supplies	5215	Parent's Night Out	1,544	1,669	2,000	2,250	250	13%	



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Cost Center: 300 Community Center Programs Notes

GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6115	Materials & Supplies	5218	Back to School Bash	328	352	500	750	250	50%	
6115	Materials & Supplies	5219	Vacation Day Camps	-	14	500	500	-	0%	
6115	Materials & Supplies	5223	Adult Cooking Classes	532	-	-	-	-	-	
6115	Materials & Supplies	5224	Parent Child Event	465	20	1,000	-	(1,000)	-100%	
6115	Materials & Supplies	5230	BC Got Talent	218	-	-	-	-	-	
6115	Materials & Supplies	5235	Afterschool Program	8,263	8,883	15,000	15,000	-	0%	
6115	Materials & Supplies	5236	Freaky Friday/Monster Mash	271	-	-	-	-	-	
6115	Materials & Supplies	5240	Snow Ball	317	172	500	500	-	0%	
6115	Materials & Supplies	5242	Mother & Son Dance	864	1,189	1,000	1,250	250	25%	
6115	Materials & Supplies	5248	BC METS Programs	2,761	3,183	3,000	3,500	500	17%	
6115	Materials & Supplies	5252	Tiny Fox Toddler Time	1,852	330	500	-	(500)	-100%	
6115	Materials & Supplies	5253	Child Play	-	-	-	1,500	1,500	-	supplies for child play room craft/ equipment etc.
6115	Materials & Supplies	5256	Daddy/Daughter Dance	955	967	1,000	1,250	250	25%	
6115	Materials & Supplies	5264	Camp Foxtail	8,001	12,443	13,000	16,500	3,500	27%	
6115	Materials & Supplies	5265	Camp Spring Fox	-	374	750	750	-	0%	
6115	Materials & Supplies	5266	Camp Frozen Fox	254	131	750	250	(500)	-67%	
6115	Materials & Supplies	5276	5th Grade Promotion Party	190	-	-	-	-	-	
6115	Materials & Supplies	5305	Rock Climbing Class	-	-	50	500	450	900%	chalk, new harnesses (life span of harness don't exceed 7 years - purchased in 2017)
6115	Materials & Supplies	5338	Combination Summer Camp	85	-	-	-	-	-	
6115	Materials & Supplies	5343	5K Trail Series	75	-	-	-	-	-	
6115	Materials & Supplies	5350	Bball League-Youth	1,960	1,225	3,000	3,000	-	0%	
6115	Materials & Supplies	5351	Bball League-Adult	-	160	500	500	-	0%	
6115	Materials & Supplies	5357	Night Out at the Rec	-	57	100	-	(100)	-100%	
6115	Materials & Supplies	5360	Vball League - Adult	365	231	750	1,000	250	33%	new nets; game balls
6115	Materials & Supplies	5361	Volleyball League Youth	1,059	1,176	1,500	1,000	(500)	-33%	new nets; game balls
6115	Materials & Supplies	5362	TRX Training Class	440	-	600	100	(500)	-83%	
6115	Materials & Supplies	5379	Soccer League Youth	-	205	-	-	-	-	
	Materials & Supplies Total			88,445	75,511	95,900	96,100	200	0%	
6122	Uniforms	1000	Operating	2,704	3,364	5,000	5,000	-	0%	
6122	Uniforms	5264	Camp Foxtail	-	1,978	800	2,000	1,200	150%	move afterschool/combo camp budget to this line
	Uniforms Total			2,704	5,343	5,800	7,000	1,200	21%	
6124	Fuel / Oil	1000	Operating	1,010	365	1,236	400	(836)	-68%	
	Fuel / Oil Total			1,010	365	1,236	400	(836)	-68%	
6130	Furniture	1000	Operating	3,897	4,577	10,000	2,000	(8,000)	-80%	chair replacement
	Furniture Total			3,897	4,577	10,000	2,000	(8,000)	-80%	
6145	Software Subscription	1000	Operating	860	506	-	-	-	-	
	Software Subscription Total			860	506	-	-	-	-	
6180	T-Shirts/Pins/Etc.	1000	Operating	408	687	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5214	Camp CIT	193	187	250	250	-	0%	
6180	T-Shirts/Pins/Etc.	5235	Afterschool Program	422	-	500	-	(500)	-100%	
6180	T-Shirts/Pins/Etc.	5264	Camp Foxtail	1,992	1,805	3,200	2,000	(1,200)	-38%	
6180	T-Shirts/Pins/Etc.	5350	Bball League-Youth	22,123	27,956	32,000	32,000	-	0%	
6180	T-Shirts/Pins/Etc.	5242	Mother & Son Dance	-	115	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5394	Pickleball	-	160	-	-	-	-	
6180	T-Shirts/Pins/Etc.	5351	Bball League-Adult	528	835	350	550	200	57%	
6180	T-Shirts/Pins/Etc.	5360	Vball League - Adult	482	906	500	550	50	10%	
6180	T-Shirts/Pins/Etc.	5361	Volleyball League Youth	3,151	7,753	5,000	7,500	2,500	50%	



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GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6180	T-Shirts/Pins/Etc.	5363	Flag Football League-Youth	109	-	-	-	-	-	
	T-Shirts/Pins/ Total			29,407	40,405	41,800	42,850	1,050	3%	
6327	Program Meals	1000	Operating	-	73	250	500	250	100%	Quarterly Team Meetings
6327	Program Meals	5264	Camp Foxtail	-	-	500	750	250	50%	
6327	Program Meals	5235	Afterschool Program	-	99	-	250	250	-	
6327	Program Meals	2753	Arbor Day (M)	-	-	100	-	(100)	-100%	
6327	Program Meals	5357	Night Out at the Rec	-	-	100	-	(100)	-100%	
	Program Meals Total			-	172	950	1,500	550	58%	
Equipment & Supplies Total				132,300	139,568	160,186	161,050	864	1%	
6213	Vehicle Repairs & Maintenance	1000	Operating	341	294	500	500	-	0%	
	Vehicle Repairs & Maintenance Total			341	294	500	500	-	0%	
6216	Equipment Rent Expense	1000	Operating	65	757	-	-	-	-	
6216	Equipment Rent Expense	5236	Freaky Friday/Monster Mash	435	-	-	-	-	-	
6216	Equipment Rent Expense	5242	Mother & Son Dance	655	777	-	-	-	-	
6216	Equipment Rent Expense	5256	Daddy/Daughter Dance	655	-	-	-	-	-	
6216	Equipment Rent Expense	5264	Camp Foxtail	-	741	1,500	-	(1,500)	-100%	this should be under 6080 for inflatable rental
	Equipment Rent Expense Total			1,811	2,275	1,500	-	(1,500)	-100%	
6320	Repairs & Maintenance	1000	Operating	5,243	1,599	-	-	-	-	
6320	Repairs & Maintenance	2150	Weight Room	4,695	5,580	5,000	6,000	1,000	20%	cable replacement
	Repairs & Maintenance Total			9,938	7,179	5,000	6,000	1,000	20%	
Maintenance, Repair & Facility Total				12,090	9,748	7,000	6,500	(500)	-7%	
6300	Phone/Cable/Cell/Connectivity	1000	Operating	2,849	1,878	4,038	1,000	(3,038)	-75%	
	Phone/Cable/Cell/Connectivity Total			2,849	1,878	4,038	1,000	(3,038)	-75%	
6400	Utilities Expense	1000	Operating	75,214	80,933	82,296	107,900	25,604	31%	
	Utilities Expense Total			75,214	80,933	82,296	107,900	25,604	31%	
Utilities Total				78,063	82,812	86,334	108,900	22,566	26%	
6455	Principal - 2016 CC Revenue	1000	Operating	450,000	465,000	475,000	490,000	15,000		
6456	Interest - 2016 CC Revenue	1000	Operating	118,744	106,909	94,680	82,188	(12,493)	-13%	
	Debt Service Total			568,744	571,909	569,680	572,188	2,508	0%	
6220	Postage/Mailing/Shipping	1000	Operating	3,504	4,041	7,000	7,000	-	0%	
	Postage/Mailing/Shipping Total			3,504	4,041	7,000	7,000	-	0%	
6322	Printing Expense	1000	Operating	12,514	10,829	17,000	15,000	(2,000)	-12%	Catalog
	Printing Expense Total			12,514	10,829	17,000	15,000	(2,000)	-12%	
6324	Advertising	1000	Operating	-	-	-	-	-	-	
	Advertising Total			-	-	-	-	-	-	
All Other Total				584,762	586,779	593,680	594,188	508	0%	



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Cost Center: 300 Community Center Programs Notes

GL	GL Title	Project	Project Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Subtotal Expenses				2,670,488	2,892,484	3,196,573	3,380,838	184,265	6%	
5902	Capital Outlay	1000	Operating	-	27,371	-	-	-	-	
5901	Projects - Capital Improvement	1000	Operating	-	26,556	-	-	-	-	
6085	Projects - Engineering & Professi	1000	Operating	-	-	-	50,000	50,000	-	
6321	Projects - Repairs & Maintenan	1000	Operating	-	-	-	-	-	-	
5903	Capital Expense Purchase	1000	Operating	-	-	172,000	70,000	(102,000)	-59%	
Capital & Projects Total				-	53,927	172,000	120,000	(52,000)	-30%	
Total Expenses				2,670,488	2,946,411	3,368,573	3,525,588	132,265	4%	
Net Revenue / (Expenses)				(1,037,835)	(994,227)	(1,604,789)	(1,614,218)	28,321	-2%	



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Cost Center: 250 Aquatics

Department: Parks & Recreation

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources									
	4502	Promotional Materials	-	-	-	-	-		
	4504	Community Events Revenue	-	-	-	-	-		
	4501	Rental Income - Recreation	76,626	71,491	82,756	57,200	(25,556)	-30.9%	Sendero Pool scheduled close-project FY 25 It is important to note, that revenue projections can shift drastically if a pool is closed for renovations/extended repairs. CK Swim or Marlins rental decrease. Sendero Springs scheduled for deck replacement - considering 3-4 month closure
	4505	Program Revenue Contract	-	-	-	-	-		
	4510	Programming Events Income	85,346	61,756	55,000	75,600	20,600	37.5%	Increases in attendees for swimming lessons and rate increase.
	4515	Camp Income	-	-	-	-	-		
	4518	Memberships - Short Term	-	-	-	-	-		
	4519	New Memberships	-	-	-	-	-		
	4520	Memberships	-	-	-	-	-		
	4521	Season Passes	83,622	66,323	78,000	80,000	2,000	2.6%	4 Pools open for full summer season.
	4522	Day Passes	33,920	25,511	30,000	37,500	7,500	25.0%	4 Pools open for full summer season. Deck replacement may affect this revenue.
	4523	Fitness Revenue	-	-	-	-	-		
	4524	Senior Programs	-	-	-	-	-		
	4525	Child Programs / Child Play	-	-	-	-	-		
	Recreational Program Revenue Total		279,513	225,081	245,756	250,300	4,544	1.8%	
	4500	Other Income	39,200	-	-	-	-		
	Investment & Other Revenue Total		39,200	-	-	-	-		
	4910	Reimbursable Projects	-	-	-	-	-		
	Reimbursable Projects Total		-	-	-	-	-		
	Revenue & Sources Total		318,713	225,081	245,756	250,300	4,544	1.8%	
Expenditures & Uses									
	5010	Salary	666,781	707,256	758,080	787,590	29,509	3.9%	
	5012	Overtime	8,798	6,637	10,030	6,351	(3,679)	-36.7%	
	5015	Compensation Other	-	-	-	11,000	11,000		
	5014	Cell Phone Allowance	913	1,094	777	1,077	300	38.6%	Aquatics Incentives
	6313	Certification Pay	-	-	5,548	8,150	2,602	46.9%	Aquatics Manager and Supervisor likely to receive 2 additional certifications. Pool Technician additional cert.
	6405	Longevity Awards	1,569	954	1,898	577	(1,322)	-69.6%	
	Salaries Total		678,061	715,940	776,333	814,744	38,411	4.9%	
	5013	Director Fees	-	-	-	-	-		
	Director Fees Total		-	-	-	-	-		
	5020	FICA / Medicare	51,348	54,592	58,544	60,970	2,425	4.1%	
	5030	Health	34,558	36,121	53,114	56,833	3,719	7.0%	
	5031	Vision Insurance	445	513	695	700	5	0.7%	
	5032	Dental	2,013	2,183	2,939	3,001	62	2.1%	
	5034	Life	380	524	495	542	46	9.4%	
	5035	Disability Insurance	1,281	1,709	1,597	489	(1,108)	-69.4%	
	5040	Workers Compensation	8,381	10,330	7,944	6,785	(1,159)	-14.6%	
	5050	Unemployment Insurance	6,325	251	765	5,888	5,122	669.3%	
	5065	Education Reimbursement	-	-	-	-	-		
	5070	Retirement	23,829	22,271	27,145	30,668	3,523	13.0%	
	Benefits Total		128,561	128,494	153,239	165,875	12,636	8.2%	



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Cost Center: 250 Aquatics

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
5201	Airfare	762	-	700	550	(150)	-21.4%	Attendance for Aquatics Manager for LGIT Certification
5202	Lodging	1,307	1,103	1,800	1,800	-	0.0%	Attendance for Aquatics Manager for LGIT Certification/TPPC
5204	Cab Fare / local transportation	500	-	300	300	-	0.0%	
5205	Parking	33	-	166	150	(16)	-9.6%	
5206	Travel Meals	488	479	600	550	(50)	-8.3%	
5207	Mileage	1,764	325	2,000	1,000	(1,000)	-50.0%	Reimbursement of expenses when Utility Trucks not available.
Travel Total		4,854	1,907	5,566	4,350	(1,216)	-21.8%	
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	2,254	2,500	8,500	6,000	240.0%	Adding Quarterly Preventative maintenance-Assist Pool Tech(emp):Pumps, etc.
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	3,050	-	-	-	-	-	
6080	Contractual/Contract Labor	3,855	175	3,800	4,000	200	5.3%	Water Safety Instructor training - needed to teach swim lessons
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	31	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	10,383	8,544	20,000	20,000	-	0.0%	
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	900	7,814	5,000	5,000	-	0.0%	Maint: Certified Pool Oper(CPO)cert
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		19,757	18,817	31,300	37,500	6,200	19.8%	
6105	Equipment	11,294	4,744	19,500	23,000	3,500	17.9%	Lifejackets, 2 backboards, Lane Lines for Creekside - based on WTI report \$8K added for SS ADA Lift of Easy Steps 2 Pumps @ \$5.5K. Removed \$14K for UV for HH Reduction in events/ programs
6115	Materials & Supplies	18,167	11,698	20,500	16,500	(4,000)	-19.5%	
6120	Chemicals	50,003	64,771	64,480	64,500	20	0.0%	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	2,073	1,902	3,500	2,800	(700)	-20.0%	No coat replacement in FY25
6124	Fuel / Oil	3,650	2,755	2,678	2,800	122	4.6%	
6130	Furniture	426	4,422	5,200	13,000	7,800	150.0%	\$5K Deck chairs, Office desk \$8K Pool Chairs
6145	Software Subscription	2,007	2,067	2,500	3,000	500	20.0%	Projected increase in Digiquatics
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	1,100	-	-	-	-	-	
6160	Training Materials	126	200	2,000	3,000	1,000	50.0%	AED Training/Red Cross Training Changes
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	286	-	500	500	-	0.0%	End of Summer appreciation party
Equipment & Supplies Total		89,131	92,560	120,858	129,100	8,242	6.8%	
6213	Vehicle Repairs & Maintenance	1,630	5,099	8,000	8,000	-	0.0%	Cost of maintenance and repair(older vehicles)



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Cost Center: 250 Aquatics
Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6212	Mobile Equipment Repairs & Maint	-	-	-	-	-		Cost of maintenance and repair(older vehicles)
6215	Facility Rent Expense	-	-	-	-	-		
6216	Maint Equipment Rent Expense	900	562	-	-	-		
6320	Repairs & Maintenance	18,903	8,787	25,000	25,000	-	0.0%	Sand Filters; Media Change at HH(6K), Sandero Springs-(8K); Normal R&M
Maintenance, Repair & Facility Total		21,433	14,448	33,000	33,000	-	0.0%	
6300	Phone/Cable/Cell/Connectivity	9,304	7,083	10,794	9,900	(894)	-8.3%	Includes \$2,400 for contingency hotspots at all pools.
6400	Utilities Expense	48,629	45,450	69,660	60,300	(9,360)	-13.4%	
6430	Streetlights	-	-	-	-	-		
Utilities Total		57,933	52,532	80,454	70,200	(10,254)	-12.7%	
6455	Principal - 2016 CC Revenue	-	-	-	-	-		
6456	Interest - 2016 CC Revenue	-	-	-	-	-		
Debt Service Total		-	-	-	-	-		
6220	Postage/Mailing/Shipping	-	-	-	-	-		
6322	Printing Expense	2,499	-	200	200	-	0.0%	
6324	Advertising	-	-	-	-	-		
6325	Recruiting Expense	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-		
7000	Board Contingency	-	-	-	-	-		
All Other Total		2,499	-	200	200	-	0.0%	
Subtotal Expenses		1,002,229	1,024,699	1,200,951	1,254,969	54,019	4.5%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	13,125	16,751	-	-	-		
5901	Projects - Capital Improvement	25,805	1,048,765	-	617,000	617,000		
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professions	-	-	35,000	-	(35,000)	-100.0%	
6321	Projects - Repairs & Maintenance	-	-	10,000	-	(10,000)	-100.0%	
5903	Capital Expense Purchase	-	-	19,000	47,500	28,500	150.0%	
Capital & Projects Total		38,930	1,065,516	64,000	664,500	600,500		
Total Expenditures & Uses		1,041,160	2,090,215	1,264,951	1,919,469	654,519	51.7%	
Net Revenue / (Expenses)		(722,446)	(1,865,135)	(1,019,195)	(1,669,169)	(649,974)	63.8%	
7001	Replenish Reserve - Assigned	-	-	-	-	-		
7002	Replenish Reserve - Unassigned	-	-	-	-	-		
Transfer From GASB Reserves (By Project)					542,000	-		
Transfer To Reserves					-	-		
Net Budget Surplus (Deficit)					(1,127,169)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 275 Parks Maintenance

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4145	Parks Maintenance Fee	-	-	-	360,828	360,828		
4500	Other Income	16,274	27,369	17,680	18,500	820	4.6%	\$18.5K Wilco Median Maintenance
Investment & Other Revenue Total		16,274	27,369	17,680	379,328	361,648	2045.5%	
4910	Reimbursable Projects	-	-	-	-	-		
Reimbursable Projects Total		-	-	-	-	-		
Revenue & Sources Total		16,274	27,369	17,680	379,328	361,648	2045.5%	
Expenditures & Uses								
5010	Salary	200,550	278,165	331,326	419,946	88,620	26.7%	
5012	Overtime	9,015	12,038	10,277	14,946	4,669	45.4%	
5015	Compensation Other	-	-	-	-	-		
5014	Cell Phone Allowance	1,404	1,672	1,941	1,941	-	0.0%	
6313	Certification Pay	-	-	4,008	5,500	1,492	37.2%	Additional certifications likely to occur for staff
6405	Longevity Awards	1,362	1,515	1,647	1,891	243	14.8%	
Salaries Total		212,331	293,391	349,200	444,224	95,024	27.2%	
5013	Director Fees	-	-	-	-	-		
Director Fees Total		-	-	-	-	-		
5020	FICA / Medicare	15,320	21,641	26,407	33,567	7,160	27.1%	
5030	Health	37,293	46,994	68,220	80,721	12,501	18.3%	
5031	Vision Insurance	521	660	895	913	19	2.1%	
5032	Dental	2,378	2,825	3,827	4,168	341	8.9%	
5034	Life	453	526	732	1,041	309	42.3%	
5035	Disability Insurance	1,554	1,800	2,486	778	(1,708)	-68.7%	
5040	Workers Compensation	2,579	2,662	3,583	3,576	(8)	-0.2%	
5050	Unemployment Insurance	124	115	345	962	617	178.6%	
5065	Education Reimbursement	-	-	-	-	-		
5070	Retirement	17,063	24,463	27,589	36,693	9,105	33.0%	
Benefits Total		77,285	101,685	134,084	162,419	28,335	21.1%	
5201	Airfare	-	-	-	-	-		
5202	Lodging	196	453	1,500	1,000	(500)	-33.3%	
5204	Cab Fare / local transportation	-	-	200	200	-	0.0%	
5205	Parking	-	-	200	200	-	0.0%	
5206	Travel Meals	-	190	1,000	1,000	-	0.0%	
5207	Mileage	198	128	2,080	1,000	(1,080)	-51.9%	Tree Conference; Certification class travel
Travel Total		394	771	4,980	3,400	(1,580)	-31.7%	
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	-	-	-	-	-		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 275 Parks Maintenance

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6070	Maintenance Contracts	494,345	513,442	595,000	584,550	(10,450)	-1.8%	Zara (\$28K), ECO (\$508K, assumes 6% CPI), Mean Green (\$18.5K, assumes 6% CPI), preventative maintenance contract \$10K - united, Tree ER Services - \$20K
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	7,500	-	-	-	-	-	
6080	Contractual/Contract Labor	54,881	103,198	82,000	179,000	97,000	118.3%	Tree Trimming /shaded fuel break
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	
6250	Solid Waste Service	-	9,514	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	696	11,438	1,000	1,000	-	0.0%	Professional Memberships - TRAPS. Tree (IRA)
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	485	3,796	6,000	4,000	(2,000)	-33.3%	NPRA Maint School, Arborist Certification Pesticide Certification, Conference, Maint & Safetv Trainina
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		557,906	641,388	684,000	768,550	84,550	12.4%	
6105	Equipment	2,246	12,122	15,000	46,000	31,000	206.7%	\$15K Slide replacement Picnic Table replacement, Water Fountain, Backstop at Cat Hollow \$8.5K added for CC Park Field Light Pole pad replacement Increased cost
6115	Materials & Supplies	61,942	40,617	65,000	67,000	2,000	3.1%	
6120	Chemicals	573	63	2,184	1,500	(684)	-31.3%	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	1,375	3,311	2,800	4,000	1,200	42.9%	Clothing and reimbursements. Anticipated price increase. Acauire PPE(safetv aooales. hard hats. etc.)
6124	Fuel / Oil	13,340	14,791	20,600	14,800	(5,800)	-28.2%	
6130	Furniture	4,134	-	-	-	-	-	
6145	Software Subscription	-	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	5,012	6,253	10,000	10,000	-	0.0%	Irrigation services and repairs
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	158	356	500	500	-	0.0%	Emergency situation - appreciation meals
Equipment & Supplies Total		88,780	77,514	116,084	143,800	27,716	23.9%	
6213	Vehicle Repairs & Maintenance	5,946	16,427	9,000	10,000	1,000	11.1%	Cost of maintenance and repair(older vehicles)
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	292	8,729	1,000	1,500	500	50.0%	Rent of equipment for emergency Potential unexpected repairs to playgrounds, fences, storm damage, etc.-Most performed by District Personnel in FY 24.
6320	Repairs & Maintenance	23,644	41,637	54,000	46,000	(8,000)	-14.8%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 275 Parks Maintenance

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Maintenance, Repair & Facility Total		29,882	66,792	64,000	57,500	(6,500)	-10.2%	
6300	Phone/Cable/Cell/Connectivity	2,468	5,532	4,728	2,500	(2,228)	-47.1%	
6400	Utilities Expense	9,746	8,970	11,491	13,000	1,509	13.1%	
6430	Streetlights	-	-	-	-	-	-	
Utilities Total		12,214	14,502	16,219	15,500	(719)	-4.4%	
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total		-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	-	-	-	-	-	-	
6322	Printing Expense	3,522	3,959	3,500	2,500	(1,000)	-28.6%	Sign replacement
6324	Advertising	-	932	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		3,522	4,891	3,500	2,500	(1,000)	-28.6%	
Subtotal Expenses		982,313	1,200,935	1,372,067	1,597,893	225,826	16.5%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	4,186	171,470	-	-	-	-	
5901	Projects - Capital Improvement	420	476,644	1,531,546	1,151,900	(379,646)	-24.8%	
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	20,000	-	(20,000)	-100.0%	
6321	Projects - Repairs & Maintenance	-	-	102,000	18,000	(84,000)	-82.4%	
5903	Capital Expense Purchase	-	-	90,000	50,000	(40,000)	-44.4%	
Capital & Projects Total		4,606	648,113	1,743,546	1,219,900	(523,646)		
Total Expenditures & Uses		986,919	1,849,048	3,115,613	2,817,793	(297,819)	-9.6%	
Net Revenue / (Expenses)		(970,646)	(1,821,679)	(3,097,933)	(2,438,465)	659,467	-21.3%	
7001	Replenish Reserve - Assigned	-	-	-	(50,000)	-	-	
7002	Replenish Reserve - Unassigned	-	-	-	(50,000)	-	-	
Transfer From GASB Reserves (By Project)					1,042,987	-	-	
Transfer To Reserves					(50,000)	-	-	
Net Budget Surplus (Deficit)					(1,445,478)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 350 Community Center Garden

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4502	Promotional Materials	-	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	-	
4501	Rental Income - Recreation	-	-	-	6,000	6,000		Closure expected due to Garden Project
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	-	-	-	-	-	-	
Recreational Program Revenue Total		-	-	-	6,000	6,000		
Revenue & Sources Total		-	-	-	6,000	6,000		
Expenditures & Uses								
5010	Salary	64,547	49,910	71,934	106,761	34,827	48.4%	
5012	Overtime	842	975	960	246	(714)	-74.4%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	84	100	81	81	-	0.0%	
6313	Certification Pay	-	-	52	130	78	150.0%	
6405	Longevity Awards	1,075	1,017	1,301	1,095	(205)	-15.8%	
Salaries Total		66,549	52,003	74,328	108,313	33,985	45.7%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	5,033	3,941	5,682	8,280	2,598	45.7%	
5030	Health	9,813	8,097	11,645	15,343	3,698	31.8%	
5031	Vision Insurance	135	145	153	179	26	17.0%	
5032	Dental	607	615	648	818	170	26.3%	
5034	Life	151	149	160	234	74	46.0%	
5035	Disability Insurance	498	483	527	187	(340)	-64.5%	
5040	Workers Compensation	882	715	771	920	149	19.4%	
5050	Unemployment Insurance	17	32	74	225	150	202.4%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	5,212	4,308	6,134	9,051	2,917	47.5%	
Benefits Total		22,346	18,484	25,794	35,237	9,442	36.6%	
5201	Airfare	-	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	-	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	-	
Travel Total		-	-	-	-	-	-	
6010	Contractual-Legal	-	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 350 Community Center Garden

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
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	Rental Expense	-	-	-	-	-	-	
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	-	73	-	-	-	-	
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		500	73	-	-	-	-	
6105	Equipment	97	-	1,000	2,000	1,000	100.0%	Self-propelled wheelbarrow 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
6115	Materials & Supplies	5,204	2,798	13,551	13,000	(551)	-4.1%	
6120	Chemicals	219	541	9,256	9,500	244	2.6%	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	-	
6145	Software Subscription	-	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	-	66	6,402	5,000	(1,402)	-21.9%	Decrease due to irrigation component in Garden Renovation in FY 25
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	-	
Equipment & Supplies Total		5,520	3,404	30,209	29,500	(709)	-2.3%	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	1,000	1,000	-	0.0%	Rent of equipment for emergency



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 350 Community Center Garden

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6320	Repairs & Maintenance	659	2,285	7,500	5,000	(2,500)	-33.3%	Potential unexpected repairs to fences, storm damage, etc.
Maintenance, Repair & Facility Total		659	2,285	8,500	6,000	(2,500)	-29.4%	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	
Utilities Total		-	-	-	-	-	-	
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total		-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	-	-	-	-	-	-	
6322	Printing Expense	244	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		244	-	-	-	-	-	
Subtotal Expenses		95,818	76,249	138,831	179,050	40,219	29.0%	
Operating and Reserve Funding:								
5902	Capital Outlay	2,421	77,814	-	-	-	-	
5901	Projects - Capital Improvement	236,098	-	107,250	689,500	582,250	542.9%	
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professional	-	-	-	-	-	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	-	-	-	-	
Capital & Projects Total		238,519	77,814	107,250	689,500	582,250		
Total Expenditures & Uses		334,337	154,063	246,081	868,550	622,469	253.0%	
Net Revenue / (Expenses)		(334,337)	(154,063)	(246,081)	(862,550)	(616,469)	250.5%	
7001	Replenish Reserve - Assigned				(20,000)	(20,000)		
7002	Replenish Reserve - Unassigned				-			
				Transfer From GASB Reserves (By Project)	689,500			
				Transfer To Reserves	(20,000)			
Net Budget Surplus (Deficit)					(193,050)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 400 Facilities Maintenance

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
Revenue & Sources Total		-	-	-	-	-	-	
Expenditures & Uses								
5010	Salary	51,257	64,513	111,763	137,635	25,872	23.1%	
5012	Overtime	2,379	2,824	2,712	3,069	357	13.2%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	297	382	606	606	-	0.0%	
6313	Certification Pay	-	-	208	1,027	819	393.8%	
6405	Longevity Awards	332	209	401	455	53	13.3%	
Salaries Total		54,265	67,929	115,690	142,792	27,101	23.4%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	3,881	4,892	8,834	10,877	2,043	23.1%	
5030	Health	8,713	11,250	20,672	23,508	2,837	13.7%	
5031	Vision Insurance	116	149	263	262	(1)	-0.4%	
5032	Dental	518	619	1,100	1,164	63	5.8%	
5034	Life	116	144	248	296	48	19.2%	
5035	Disability Insurance	386	465	831	249	(582)	-70.0%	
5040	Workers Compensation	767	848	1,199	1,184	(15)	-1.2%	
5050	Unemployment Insurance	13	25	115	248	133	114.8%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	4,228	5,642	9,489	11,890	2,401	25.3%	
Benefits Total		18,739	24,032	42,751	49,678	6,927	16.2%	
5201	Airfare	-	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	-	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	-	
5207	Mileage	-	-	500	500	-	0.0%	Minimal - if any will be claimed
Travel Total		-	-	500	500	-	0.0%	
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	78,092	100,099	85,000	87,600	2,600	3.1%	Assume same contracts w/3% increase.
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	-	-	-	-	-	-	
6080	Contractual/Contract Labor	3,043	23,045	10,000	-	(10,000)	-100.0%	No projected consultant for P&R
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 400 Facilities Maintenance

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	660	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	-	1,009	400	1,000	600	150.0%	Increase due to an additional headcount for safety/certification
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		81,135	124,813	95,400	88,600	(6,800)	-7.1%	
6105	Equipment	522	3,861	1,000	7,500	6,500	650.0%	Budget increase \$5K for indoor lift used for Gym
6115	Materials & Supplies	32,602	33,629	35,863	37,600	1,737	4.8%	Repairs Same level with a CPI increase of 3%
6120	Chemicals	-	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	-	299	-	-	-	-	
6124	Fuel / Oil	-	239	-	-	-	-	
6130	Furniture	-	-	-	-	-	-	
6145	Software Subscription	-	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	61	265	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	-	
Equipment & Supplies Total		33,185	38,294	36,863	45,100	8,237	22.3%	
6213	Vehicle Repairs & Maintenance	416	41	500	500	-	0.0%	
6212	Mobile Equipment Repairs & Mainte	-	-	-	4,500	4,500	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	1,000	1,000	-	0.0%	
6320	Repairs & Maintenance	88,556	85,129	98,500	85,500	(13,000)	-13.2%	Roof repairs, Damper repairs
Maintenance, Repair & Facility Total		88,971	85,170	100,000	91,500	(8,500)	-8.5%	
6300	Phone/Cable/Cell/Connectivity	-	200	-	-	-	-	
6400	Utilities Expense	869	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	
Utilities Total		869	200	-	-	-	-	
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total		-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	25	-	-	-	-	-	
6322	Printing Expense	275	48	500	500	-	0.0%	
6324	Advertising	-	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 400 Facilities Maintenance

Department: Parks & Recreation

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
All Other Total			300	48	500	500	-	0.0%	
Subtotal Expenses			277,464	340,485	391,705	418,670	26,965	6.9%	
<u>Operating and Reserve Funding:</u>									
	5902	Capital Outlay	-	78,610	-	-	-		
	5901	Projects - Capital Improvement	-	5,345	130,000	-	(130,000)	-100.0%	
	5910	Reimbursable Capital Projects	-	-	-	-	-		
	6085	Projects - Engineering & Professiona	-	-	-	-	-		
	6321	Projects - Repairs & Maintenance	-	-	116,000	30,000	(86,000)	-74.1%	
	5903	Capital Expense Purchase	-	-	200,000	85,000	(115,000)	-57.5%	
Capital & Projects Total			-	83,955	446,000	115,000	(331,000)		
Total Expenditures & Uses			277,464	424,440	837,705	533,670	(304,035)	-36.3%	
Net Revenue / (Expenses)			(277,464)	(424,440)	(837,705)	(533,670)	304,035	-36.3%	
	7001	Replenish Reserve - Assigned				-	-		
	7002	Replenish Reserve - Unassigned				-	-		
		Transfer From GASB Reserves (By Project)				65,000			
		Transfer To Reserves				-			
Net Budget Surplus (Deficit)						(468,670)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 225 Builders Park Fees

Department: Parks & Recreation

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4110	Plan Review Income	-	-	-	-	-		
4112	Inspection Fees	-	-	-	-	-		
4130	Builders Fees	1,015	37,001	9,410	9,981	571	6.1%	9 LUE @ 1,109
4140	Emergency Mgmt and Hazard Mitig	-	-	-	-	-		
4145	Parks Maintenance Fee	-	-	-	-	-		
4401	Service Charges	-	-	-	-	-		
4402	Donations	-	-	-	-	-		
4403	Late Charges	-	-	-	-	-		
4404	Civil Penalties	-	-	-	-	-		
4405	Interest Income	6,894	43,392	30,000	27,600	(2,400)	-8.0%	
4406	Gain/Loss on Investments	-	-	-	-	-		
4410	Rental Income - Leases	-	-	-	-	-		
4500	Other Income	-	-	-	-	-		
Investment & Other Revenue Total		7,909	80,393	39,410	37,581	(1,829)	-4.6%	
4910	Reimbursable Projects	-	-	-	-	-		
Reimbursable Projects Total		-	-	-	-	-		
Revenue & Sources Total		7,909	80,393	39,410	37,581	(1,829)	-4.6%	
Expenditures & Uses								
Subtotal Expenses		-	-	-	-	-		
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-		
5901	Projects - Capital Improvement	-	78,347	-	-	-		
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	-	-		
Capital & Projects Total		-	78,347	-	-	-		
Total Expenditures & Uses		-	78,347	-	-	-		
Net Revenue / (Expenses)		7,909	2,046	39,410	37,581	(1,829)	-4.6%	
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				-	-		
	Transfer From GASB Reserves (By Project)				-	-		
	Transfer To Reserves				-	-		
Net Budget Surplus (Deficit)					37,581			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
Revenue & Sources							
4101	Property Tax Income	7,776,008	9,227,468	9,092,102	9,112,459	20,356	0.2%
4102	Delinquent Property Tax Income	13,164	(5,160)	20,000	-	(20,000)	-100.0%
Property Tax Revenue Total		7,789,171	9,222,308	9,112,102	9,112,459	356	0.0%
4230	Solid Waste Services	1,397,438	1,398,153	1,531,589	1,606,000	74,411	4.9%
Utility Revenue Total		1,397,438	1,398,153	1,531,589	1,606,000	74,411	4.9%
4502	Promotional Materials	-	721	3,000	1,300	(1,700)	-56.7%
Recreational Program Revenue Total		-	721	3,000	1,300	(1,700)	-56.7%
4110	Plan Review Income	-	-	-	-	-	-
4112	Inspection Fees	-	-	-	-	-	-
4130	Builders Fees	-	-	-	-	-	-
4140	Emergency Mgmt and Hazard Mitig	-	-	-	29,655	29,655	-
4145	Parks Maintenance Fee	-	-	-	-	-	-
4401	Service Charges	39,905	43,515	32,580	41,700	9,120	28.0%
4402	Donations	-	-	-	-	-	-
4403	Late Charges	51,786	50,735	48,000	51,200	3,200	6.7%
4404	Civil Penalties	-	10,000	-	-	-	-
4405	Interest Income	315,385	589,208	250,000	250,000	-	0.0%
4406	Gain/Loss on Investments	(930,024)	463,235	-	-	-	-
4410	Rental Income - Leases	110,041	103,478	111,852	100,425	(11,427)	-10.2%
4500	Other Revenue	760	691	-	-	-	-
Investment & Other Revenue Total		(412,146)	1,260,862	442,432	472,980	30,548	6.9%
4910	Reimbursable Projects	-	-	-	-	-	-
Reimbursable Projects total		-	-	-	-	-	-
Revenue & Sources Total		8,774,463	11,882,044	11,089,123	11,192,739	103,615	0.9%
Expenditures & Uses							
5010	Salary	1,398,611	1,559,016	1,999,617	2,156,158	156,541	7.8%
5012	Overtime	11,945	9,769	13,617	20,449	6,832	50.2%
5015	Compensation Other	-	-	-	-	-	-
5014	Cell Phone Allowance	3,100	2,943	3,975	3,675	(300)	-7.5%
6313	Certification Pay	-	-	1,300	2,340	1,040	80.0%
6405	Longevity Awards	3,486	4,134	4,216	6,004	1,788	42.4%
Salaries Total		1,417,142	1,575,862	2,022,725	2,188,626	165,901	8.2%
5013	Director Fees	32,850	29,036	36,000	36,000	-	0.0%
Director Fees Total		32,850	29,036	36,000	36,000	-	0.0%
5020	FICA / Medicare	107,402	118,568	157,393	169,903	12,510	7.9%
5030	Health	139,894	165,352	265,418	284,626	19,208	7.2%
5031	Vision Insurance	2,173	2,313	3,425	3,266	(159)	-4.6%
5032	Dental	9,520	9,648	14,394	14,994	600	4.2%
5034	Life	2,287	2,308	3,443	4,010	568	16.5%
5035	Disability Insurance	8,218	8,298	12,218	3,440	(8,778)	-71.8%
5040	Workers Compensation	20,207	22,441	21,358	18,900	(2,458)	-11.5%
5050	Unemployment Insurance	2,962	527	2,057	3,599	1,541	74.9%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
5065	Education Reimbursement	-	-	-	-	-	-
5070	Retirement	115,179	131,034	170,517	182,717	12,199	7.2%
Benefits Total		407,840	460,490	650,223	685,455	35,232	5.4%
5201	Airfare	-	677	2,850	3,100	250	8.8%
5202	Lodging	1,936	3,168	6,950	11,350	4,400	63.3%
5204	Cab Fare / local transportation	-	123	650	850	200	30.8%
5205	Parking	-	51	100	650	550	550.0%
5206	Travel Meals	19	552	1,280	4,040	2,760	215.6%
5207	Mileage	654	908	2,140	4,400	2,260	105.6%
Travel Total		2,608	5,479	13,970	24,390	10,420	74.6%
6010	Contractual-Legal	199,649	170,046	291,000	325,000	34,000	11.7%
6025	Contractual/Auditing	35,493	55,950	100,000	86,000	(14,000)	-14.0%
6026	Investment Advisory Services	-	20,000	20,000	20,000	-	0.0%
6032	Contractual / 80-20 Programs	-	-	-	-	-	-
6040	Contractual/Network maint/dev.	97,637	62,723	252,004	300,400	48,396	19.2%
6045	Contractual/Website	2,100	2,100	2,500	3,000	500	20.0%
6055	Security	111,554	111,419	132,040	155,170	23,130	17.5%
6065	Depository Contract	99,193	121,324	104,500	125,600	21,100	20.2%
6070	Maintenance Contracts	45,779	44,262	72,408	111,600	39,192	54.1%
6078	Plumbing Inspections	-	-	-	-	-	-
6079	Engineering Fees	12,352	5,535	-	75,000	75,000	-
6080	Contractual/Contract Labor	136,232	2,683	99,336	70,800	(28,536)	-28.7%
6153	WCRRWL Raw Water Line	-	-	-	-	-	-
6210	Rental Expense	2,773	995	3,932	13,844	9,912	252.1%
6250	Solid Waste Service	1,178,788	1,308,698	1,255,401	1,317,000	61,599	4.9%
6305	Bill Production Expense	13,979	1,673	11,400	-	(11,400)	-100.0%
6310	Fees/Dues/Subscription Expense	25,724	20,331	15,580	15,066	(514)	-3.3%
6311	TCEQ Regulatory Fees	-	-	-	-	-	-
6312	BCRWWS Wastewater System	-	-	-	-	-	-
6314	Professional Development	5,828	16,802	32,615	32,015	(600)	-1.8%
6315	Lab Fees	-	-	-	-	-	-
6416	Liability Insurance	128,844	164,147	177,512	198,000	20,488	11.5%
Contractual Total		2,095,923	2,108,687	2,570,229	2,848,495	278,266	10.8%
6105	Equipment	11,926	12,445	21,590	26,648	5,058	23.4%
6115	Materials & Supplies	19,006	20,831	36,041	34,140	(1,901)	-5.3%
6120	Chemicals	-	-	-	-	-	-
6121	Lab Supplies	-	-	-	-	-	-
6122	Uniforms	567	2,679	2,200	2,200	-	0.0%
6124	Fuel / Oil	8,393	9,129	23,896	9,200	(14,696)	-61.5%
6130	Furniture	1,574	4,574	5,660	6,400	740	13.1%
6145	Software Subscription	38,408	67,566	66,940	84,051	17,111	25.6%
6150	Business Meals	4,902	4,962	9,568	9,618	50	0.5%
6154	Water Meters	(530)	-	-	-	-	-
6156	Pipes and Components	-	-	-	-	-	-
6160	Training Materials	165	60	3,903	4,000	97	2.5%
6180	T-Shirts/Pins/Etc.	278	2,203	10,165	4,800	(5,365)	-52.8%
6327	Program Meals	7,291	8,741	23,284	22,600	(684)	-2.9%
Equipment & Supplies Total		91,978	133,190	203,247	203,657	410	0.2%



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
 Budget Workbook

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024
6213	Vehicle Repairs & Maintenance	3,705	2,705	6,948	6,000	(948)	-13.6%
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-
6215	Facility Rent Expense	5,928	6,913	5,784	8,600	2,816	48.7%
6216	Maint Equipment Rent Expense	13,215	13,632	14,890	-	(14,890)	-100.0%
6320	Repairs & Maintenance	269	1,836	3,536	2,500	(1,036)	-29.3%
Maintenance, Repair & Facility Total		23,118	25,087	31,158	17,100	(14,058)	-45.1%
6300	Phone/Cable/Cell/Connectivity	32,819	45,041	33,058	49,650	16,592	50.2%
6400	Utilities Expense	5,027	5,351	7,344	7,300	(44)	-0.6%
6430	Streetlights	134,154	133,979	148,554	171,400	22,846	15.4%
Utilities Total		172,000	184,370	188,956	228,350	39,394	20.8%
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-
Debt Service Total		-	-	-	-	-	-
6220	Postage/Mailing/Shipping	24,443	27,885	31,476	39,136	7,660	24.3%
6322	Printing Expense	5,448	5,713	5,660	6,120	460	8.1%
6324	Advertising	1,019	919	8,764	6,900	(1,864)	-21.3%
6325	Recruiting Expense	5,518	31,019	25,145	26,000	855	3.4%
6410	Loss on Investments	-	-	-	-	-	-
6425	Bad Debt Expense	2,440	(39)	4,000	4,000	-	0.0%
7000	Board Contingency	-	-	727,186	660,981	(66,205)	-9.1%
All Other Total		38,868	65,496	802,231	743,137	(59,094)	-7.4%
Subtotal Expenses		4,282,327	4,587,697	6,518,739	6,975,210	456,471	7.0%
<u>Operating and Reserve Funding:</u>							
5902	Capital Outlay	44,502	-	-	-	-	-
5901	Projects - Capital Improvement	101,576	294,275	-	590,000	590,000	-
5910	Reimbursable Capital Projects	-	-	-	-	-	-
6085	Projects - Engineering & Professiona	-	-	97,648	55,000	(42,648)	-43.7%
6321	Projects - Repairs & Maintenance	-	-	10,000	-	(10,000)	-100.0%
5903	Capital Expense Purchase	-	-	107,000	130,000	23,000	21.5%
Capital & Projects Total		146,077	294,275	214,648	775,000	560,352	3
Total Expenditures & Uses		4,428,404	4,881,972	6,733,387	7,750,210	1,016,823	15.1%
Net Revenue / (Expenses)		4,346,059	7,000,072	4,355,736	3,442,529	(913,207)	-21.0%
Transfer From GASB Reserves (By Project)					590,000		
Transfer To Reserves					(110,000)		
Net Budget Surplus (Deficit)		4,346,059	7,000,072	4,355,736	3,922,529		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 110 Executive

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4140	Emergency Mgmt and Hazard Mitig	-	-	-	29,655	29,655		
Investment & Other Revenue Total		-	-	-	29,655	29,655		
Revenue & Sources Total		-	-	-	29,655	29,655		
Expenditures & Uses								
5013	Director Fees	32,850	29,036	36,000	36,000	-	0.0%	Statute Driven(max)
Director Fees Total		32,850	29,036	36,000	36,000	-	0.0%	
5020	FICA / Medicare	2,341	2,161	2,754	2,754	-	0.0%	
5040	Workers Compensation	514	689	374	310	(63)	-16.9%	
5050	Unemployment Insurance	482	23	36	36	-	0.0%	
5065	Education Reimbursement	-	-	-	-	-		
5070	Retirement	-	-	-	-	-		
Benefits Total		3,337	2,873	3,164	3,100	(63)	-2.0%	
5201	Airfare	-	-	-	-	-		
5202	Lodging	-	-	-	-	-		
5204	Cab Fare / local transportation	-	-	-	-	-		
5205	Parking	-	-	-	-	-		
5206	Travel Meals	-	-	-	-	-		
5207	Mileage	-	-	-	-	-		
Travel Total		-	-	-	-	-		
6010	Contractual-Legal	172,224	149,070	265,000	310,000	45,000	17.0%	Increase in project and contract review. Spencer Fain (30K) Constructions, Litigation
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	4,431	4,431	5,000	27,000	22,000	440.0%	\$5K Icompass Manit Renewal \$12K New Agenda SW \$10K Municode
6078	Plumbing Inspections	-	-	-	-	-		
6079	Engineering Fees	-	-	-	-	-		
6080	Contractual/Contract Labor	605	-	30,000	30,000	-	0.0%	Election Costs
6153	WCRRWL Raw Water Line	-	-	-	-	-		
6210	Rental Expense	-	-	-	-	-		
6250	Solid Waste Service	-	-	-	-	-		
6305	Bill Production Expense	-	-	-	-	-		
6310	Fees/Dues/Subscription Expense	1,130	1,373	3,180	3,180	-	0.0%	\$3,180 - Association of Water Board Directors GFOAT dues (TML) for Place 1 & 2 Capital Area Suburban Exchange GFOA dues for Place 1 PFIA Trainina
6311	TCEQ Regulatory Fees	-	-	-	-	-		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 110 Executive

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6312	BCRWWS Wastewater System	-	-	-	-	-		
6314	Professional Development	-	2,338	2,800	2,800	-	0.0%	GFOAT online training, PPIA training
6315	Lab Fees	-	-	-	-	-		
6416	Liability Insurance	363	-	-	-	-		
Contractual Total		178,753	157,212	305,980	372,980	67,000	21.9%	
6105	Equipment	-	1,176	-	2,300	2,300		New dishwasher and icemaker, \$600 sound system for Board events
6115	Materials & Supplies	846	1,251	2,860	3,860	1,000	35.0%	Board room supplies, \$1000 branded table cloths for events
6120	Chemicals	-	-	-	-	-		
6121	Lab Supplies	-	-	-	-	-		
6122	Uniforms	-	-	-	-	-		
6124	Fuel / Oil	-	-	-	-	-		
6130	Furniture	(15)	-	-	-	-		
6145	Software Subscription	-	-	-	-	-		
6150	Business Meals	4,902	4,962	9,318	9,318	(0)	0.0%	Board and Committee meetings
6154	Water Meters	-	-	-	-	-		
6156	Pipes and Components	-	-	-	-	-		
6160	Training Materials	-	-	-	-	-		
6180	T-Shirts/Pins/Etc.	-	463	-	-	-		
6327	Program Meals	1,350	1,845	5,200	6,200	1,000	19.2%	Town Halls and appreciation dinner Ribbon-cutting events \$250 x4 = 1000
Equipment & Supplies Total		7,083	9,697	17,378	21,678	4,300	24.7%	
6220	Postage/Mailing/Shipping	-	2,056	3,600	8,990	5,390	149.7%	\$4420 per Town Hall postcards (includes postage) \$150 App Dinner Postcards
6322	Printing Expense	4,767	4,994	3,640	5,000	1,360	37.4%	Billable copies, Appreciation Dinner invite mailout, Postcards for town hall meetings
6324	Advertising	-	-	364	700	336	92.3%	Two town halls per year \$350 x2
6325	Recruiting Expense	1,946	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-		
7000	Board Contingency	-	-	727,186	660,981	(66,205)	-9.1%	
All Other Total		6,713	7,050	734,790	675,671	(59,119)	-8.0%	
Subtotal Expenses		228,736	205,868	1,097,312	1,109,429	12,117	1.1%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-		
5901	Projects - Capital Improvement	-	-	-	-	-		
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	-	-		
Capital & Projects Total		-	-	-	-	-		
Total Expenditures & Uses		228,736	205,868	1,097,312	1,109,429	12,117	1.1%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 110 Executive

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Net Revenue / (Expenses)		(228,736)	(205,868)	(1,097,312)	(1,079,774)	17,538	-1.6%	
7001	Replenish Reserve - Assigned				-			
7002	Replenish Reserve - Unassigned				(100,000)			
	Transfer From GASB Reserves (By Project)				-			
	Transfer To Reserves				(100,000)			
Net Budget Surplus (Deficit)					(1,179,774)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 120 Administration

Department: Shared Services

CL Code	CL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
4101	Property Tax Income	7,776,008	9,227,468	9,092,102	9,112,459	20,356	0.2%	
4102	Delinquent Property Tax Income	13,164	(5,160)	20,000	-	(20,000)	-100.0%	
Property Tax Revenue Total		7,789,171	9,222,308	9,112,102	9,112,459	356	0.0%	
4502	Promotional Materials	-	721	3,000	1,300	(1,700)	-56.7%	Lower sales, and increasing the selling price to \$10
Recreational Program Revenue Total		-	721	3,000	1,300	(1,700)	-56.7%	
4140	Emergency Mgmt and Hazard Mitig	-	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	-	
4401	Service Charges	39,905	43,515	32,580	41,700	9,120	28.0%	
4402	Donations	-	-	-	-	-	-	
4403	Late Charges	51,786	50,735	48,000	51,200	3,200	6.7%	
4404	Civil Penalties	-	10,000	-	-	-	-	
4405	Interest Income	315,386	589,208	250,000	250,000	-	0.0%	
4406	Gain/Loss on Investments	(930,024)	463,235	-	-	-	-	
4410	Rental Income - Leases	110,041	103,478	111,852	100,425	(11,427)	-10.2%	
4500	Other Income	760	691	-	-	-	-	
Investment & Other Revenue Total		(412,146)	1,260,862	442,432	443,325	893	0.2%	
4910	Reimbursable Projects	-	-	-	-	-	-	
Reimbursable Projects Total		-	-	-	-	-	-	
Revenue & Sources Total		7,377,025	10,483,892	9,557,534	9,557,084	(451)	0.0%	
Expenditures & Uses								
5010	Salary	489,205	543,069	661,698	460,479	(201,220)	-30.4%	
5012	Overtime	2,747	1,165	3,131	4,118	986	31.5%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	1,150	1,231	1,275	675	(600)	-47.1%	
6313	Certification Pay	-	-	1,040	1,040	-	0.0%	Based payroll certifications
6405	Longevity Awards	780	1,044	943	1,000	57	6.0%	
Salaries Total		493,882	546,508	668,087	467,311	(200,776)	-30.1%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	36,313	39,282	51,029	35,698	(15,331)	-30.0%	
5030	Health	26,241	42,902	71,311	41,066	(30,244)	-42.4%	
5031	Vision Insurance	502	617	891	481	(409)	-45.9%	
5032	Dental	2,200	2,514	3,657	2,195	(1,462)	-40.0%	
5034	Life	695	553	856	635	(221)	-25.8%	
5035	Disability Insurance	2,586	2,075	3,187	578	(2,608)	-81.9%	
5040	Workers Compensation	6,630	6,933	6,925	3,970	(2,954)	-42.7%	
5050	Unemployment Insurance	385	123	667	614	(53)	-7.9%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	39,994	45,506	56,426	39,022	(17,404)	-30.8%	
Benefits Total		115,546	140,505	194,948	124,260	(70,688)	-36.3%	
5201	Airfare	-	-	400	1,600	1,200	300.0%	
5202	Lodging	-	694	2,400	6,300	3,900	162.5%	\$2,200 Admin Assistant (2)
5204	Cab Fare / local transportation	-	-	150	400	250	166.7%	
5205	Parking	-	-	-	200	200		\$200 Admin Assistant (2)
5206	Travel Meals	-	224	200	2,560	2,360	1180.0%	\$960 Admin Assistant (2)
5207	Mileage	602	788	1,040	2,300	1,260	121.2%	More positions driving \$250 Admin Assistant (2) Budget for any two Shared Services employees to attend conferences.
Travel Total		602	1,706	4,190	13,360	9,170	218.9%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025
Budget Workbook

Cost Center: 120 Administration
Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6010	Contractual-Legal	-	945	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	-	
6032	Contractual / 80-20 Programs	-	-	-	-	-	-	
6040	Contractual/Network maint/dev.	(478)	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	-	
6055	Security	-	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	-	
6070	Maintenance Contracts	750	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	12,352	5,535	-	-	-	-	
6080	Contractual/Contract Labor	360	1,025	7,056	10,800	3,744	53.1%	\$10K Plan scans, \$600 Shredding services \$200 Cushion
6153	WRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	2,773	995	3,932	10,844	6,912	175.8%	No rental house expense in FY2025 \$10.8K Canon Lease Expense
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	824	894	3,640	3,236	(404)	-11.1%	Records & Admin Mgr. ARMA \$350 (\$175 each) GM - \$340 SCMA Membership Exploring professional associations for Admin Assistant (2x), Public Information Specialist, and Admin Manager
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	1,645	1,108	6,750	6,630	(120)	-1.8%	\$1,000 ARMA conference 1aylor \$1360 Admin GPS training - (\$340 x4) \$500 Budget training GM \$300 PFA training GM \$600 Microsoft/Adobe Training \$500 iCompass Training \$1460 Admin Assistant Diligent/iCompass v2
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	127,082	164,147	177,512	198,000	20,488	11.5%	
Contractual Total		145,306	174,649	198,890	229,510	30,619	15.4%	
6105	Equipment	1,156	535	1,500	1,500	-	0.0%	Place holder
6115	Materials & Supplies	5,516	8,671	13,385	12,600	(785)	-5.9%	Restocking general materials & supplies in back office Boxes for records retention
6120	Chemicals	-	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	-	
6124	Fuel / Oil	648	-	-	-	-	-	
6130	Furniture	584	2,675	160	3,000	2,840	1775.0%	New desk for Admin Mgr., new chairs for Admin Assist & Info Specialist \$1440 Adobe, \$1295 indesign, \$475 Grammarly \$504 Adobe Audition (2) \$5,700 FileHold Added \$2,117 for a total of \$2592 for Grammarly (\$144 x 18 users). All Grammarly subscriptions moved to cc 120.
6145	Software Subscription	516	3,286	600	15,251	14,651	2441.8%	\$3,700 for Constant Contact Admin Manager: \$300 Team Lunches
6150	Business Meals	-	-	250	300	50	20.0%	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	-	
6160	Training Materials	165	60	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	1,643	4,000	4,200	200	5.0%	BC Life shirts
6327	Program Meals	51	-	1,560	2,440	880	56.4%	Team building and professional development lunches
Equipment & Supplies Total		8,635	16,870	21,455	39,291	17,836	83.1%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD

FY2025

Budget Workbook

Cost Center: 120 Administration

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	
6212	Mobile Equipment Repairs & Maint	-	-	-	-	-	-	
6215	Facility Rent Expense	5,928	6,913	5,784	8,600	2,816	48.7%	Vendor Increased cost. Additional Safesite boxes and plan boxes \$600 monthly \$200 cushion
6216	Maint Equipment Rent Expense	10,467	10,884	11,890	-	(11,890)	-100.0%	2 Canon copy machine 903.66 per mo.
6320	Repairs & Maintenance	-	-	-	-	-	-	
Maintenance, Repair & Facility Total		16,395	17,797	17,674	8,600	(9,074)	-51.3%	
6300	Phone/Cable/Cell/Connectivity	26,628	38,335	25,905	39,000	13,096	50.6%	
6400	Utilities Expense	5,027	5,351	7,344	7,300	(44)	-0.6%	
6430	Streetlights	134,154	133,979	148,554	-	(148,554)	-100.0%	
Utilities Total		165,808	177,664	181,803	46,300	(135,503)	-74.5%	
6455	Principal - 2016 CC Revenue	-	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	-	
Debt Service Total		-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	1,640	47	-	50	50		Notice of use of land/Misc.
6322	Printing Expense	537	-	700	200	(500)	-71.4%	Billable copies
6324	Advertising	919	919	1,200	1,200	-	0.0%	Tax Hearing Notice Ad
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	1,126	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		4,222	966	1,900	1,450	(450)	-23.7%	
Subtotal Expenses		950,397	1,076,665	1,288,947	930,082	(358,865)	-27.8%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-	-	
5901	Projects - Capital Improvement	-	-	-	590,000	590,000		
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	97,648	35,000	(62,648)	-64.2%	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	20,000	-	(20,000)	-100.0%	
Capital & Projects Total		-	-	117,648	625,000	507,352		
Total Expenditures & Uses		950,397	1,076,665	1,406,595	1,555,082	148,487	10.6%	
Net Revenue / (Expenses)		6,426,629	9,407,227	8,150,940	8,002,002	(148,938)	-1.8%	
7001	Replenish Reserve - Assigned	-	-	-	-	-	-	
7002	Replenish Reserve - Unassigned	-	-	-	-	-	-	
Transfer From GASB Reserves (By Project)					590,000			
Transfer To Reserves					-			
Net Budget Surplus (Deficit)					8,592,002			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 125 Security Services

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
Revenue & Sources Total		-	-	-	-	-	-	
Expenditures & Uses								
5010	Salary	150,092	155,782	248,583	257,224	8,640	3.5%	
5012	Overtime	2,239	3,731	2,552	6,437	3,885	152.2%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	1,200	1,132	1,800	1,500	(300)	-16.7%	
6313	Certification Pay	-	-	-	-	-	-	
6405	Longevity Awards	242	513	293	725	432	147.7%	
Salaries Total		153,773	161,158	253,228	265,886	12,658	5.0%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	11,616	12,214	19,372	20,225	854	4.4%	
5030	Health	22,274	14,476	46,279	48,313	2,034	4.4%	
5031	Vision Insurance	340	245	598	566	(31)	-5.2%	
5032	Dental	1,519	1,030	2,522	2,582	60	2.4%	
5034	Life	248	268	693	730	37	5.4%	
5035	Disability Insurance	912	986	2,427	564	(1,863)	-76.8%	
5040	Workers Compensation	2,047	2,089	2,629	2,218	(411)	-15.6%	
5050	Unemployment Insurance	229	19	253	585	332	131.0%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	12,398	13,334	21,198	22,109	911	4.3%	
Benefits Total		51,583	44,662	95,970	97,894	1,923	2.0%	
5201	Airfare	-	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	-	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	-	
Travel Total		-	-	-	-	-	-	
6010	Contractual-Legal	-	-	-	-	-	-	
6055	Security	111,554	111,419	132,040	155,170	23,130	17.5%	Meetings & Patrol. Increase in vehicle due to more patrol and less cc. Vehicle 1,380 hrs. x \$14 = \$19,320 Deputy 2,090 hrs. x \$65 = \$135,850
6065	Depository Contract	-	-	-	-	-	-	
6070	Maintenance Contracts	-	-	5,000	-	(5,000)	-100.0%	\$0 - Camera Main in cost center 135
6079	Engineering Fees	-	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	114	-	416	400	(16)	-3.8%	License fees and renewals
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	-	60	3,500	3,000	(500)	-14.3%	Safety, first aid training, and de-escalation
6315	Lab Fees	-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 125 Security Services

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		111,668	111,479	140,956	158,570	17,614	12.5%	
6105	Equipment	728	240	3,090	1,000	(2,090)	-67.6%	Security trucks, tools and equipment
6115	Materials & Supplies	327	269	1,768	1,600	(168)	-9.5%	Gloves, wipes, supplies
6120	Chemicals	-	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	567	2,679	2,200	2,200	-	0.0%	Shirts, jackets, galoshes etc.
6124	Fuel / Oil	7,745	9,129	23,896	9,200	(14,696)	-61.5%	
6130	Furniture	-	220	-	-	-	-	
6145	Software Subscription	-	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	-	-	-	300	300	-	Quarterly team meetings; \$75 each.
Equipment & Supplies Total		9,368	12,537	30,954	14,300	(16,654)	-53.8%	
6213	Vehicle Repairs & Maintenance	3,705	2,705	6,948	6,000	(948)	-13.6%	Oil changes, tires \$500, wipers
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	-	
6320	Repairs & Maintenance	-	1,836	3,536	2,500	(1,036)	-29.3%	Repairs for equipment (Bikes/Cameras)
Maintenance, Repair & Facility Total		3,705	4,541	10,484	8,500	(1,984)	-18.9%	
6300	Phone/Cable/Cell/Connectivity	-	648	1,200	-	(1,200)	-100.0%	\$0 - Camera Connectivity in CC 135
6400	Utilities Expense	-	-	-	-	-	-	
6430	Streetlights	-	-	-	171,400	171,400	-	Moved from cost center 120
Utilities Total		-	648	1,200	171,400	170,200	14183.3%	
6220	Postage/Mailing/Shipping	-	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		-	-	-	-	-	-	
Subtotal Expenses		330,097	335,024	532,793	716,549	183,756	34.5%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	31,582	-	-	-	-	-	
5901	Projects - Capital Improvement	-	67,918	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	-	-	-	-	
Capital & Projects Total		31,582	67,918	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 125 Security Services

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Total Expenditures & Uses		361,678	402,942	532,793	716,549	183,756	34.5%	
Net Revenue / (Expenses)		(361,678)	(402,942)	(532,793)	(716,549)	(183,756)	34.5%	
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				-	-		
	Transfer From GASB Reserves (By Project)				-	-		
	Transfer To Reserves				-	-		
Net Budget Surplus (Deficit)					(716,549)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 130 Customer Service

Department: Shared Services

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources									
	4230	Solid Waste Services	1,397,438	1,398,153	1,531,589	-	(1,531,589)	-100.0%	Moved to cost center 575
Utility Revenue Total			1,397,438	1,398,153	1,531,589	-	(1,531,589)	-100.0%	
Revenue & Sources Total			1,397,438	1,398,153	1,531,589	-	(1,531,589)	-100.0%	
Expenditures & Uses									
	5010	Salary	192,421	221,195	350,265	316,323	(33,942)	-9.7%	
	5012	Overtime	2,594	1,372	2,958	2,685	(273)	-9.2%	
	5015	Compensation Other	-	-	-	-	-	-	
	5014	Cell Phone Allowance	300	277	300	300	-	0.0%	
	6313	Certification Pay	-	-	-	-	-	-	
	6405	Longevity Awards	1,219	890	1,474	1,460	(14)	-1.0%	
Salaries Total			196,534	223,734	354,997	320,768	(34,229)	-9.6%	
	5013	Director Fees	-	-	-	-	-	-	
Director Fees Total			-	-	-	-	-	-	
	5020	FICA / Medicare	14,131	16,985	27,157	24,516	(2,641)	-9.7%	
	5030	Health	31,841	31,399	62,297	57,976	(4,321)	-6.9%	
	5031	Vision Insurance	444	439	825	680	(145)	-17.6%	
	5032	Dental	1,954	1,851	3,480	3,098	(382)	-11.0%	
	5034	Life	431	469	755	882	126	16.7%	
	5035	Disability Insurance	1,387	1,632	2,582	678	(1,903)	-73.7%	
	5040	Workers Compensation	2,899	3,218	3,685	2,727	(958)	-26.0%	
	5050	Unemployment Insurance	726	104	355	702	347	97.7%	
	5065	Education Reimbursement	-	-	-	-	-	-	
	5070	Retirement	15,808	18,584	29,869	26,799	(3,070)	-10.3%	
Benefits Total			69,620	74,681	131,005	118,058	(12,946)	-9.9%	
	5201	Airfare	-	-	800	400	(400)	-50.0%	
	5202	Lodging	-	-	1,800	900	(900)	-50.0%	
	5204	Cab Fare / local transportation	-	-	300	150	(150)	-50.0%	
	5205	Parking	-	-	-	-	-	-	
	5206	Travel Meals	-	-	400	200	(200)	-50.0%	
	5207	Mileage	16	-	50	50	-	0.0%	
Travel Total			16	-	3,350	1,700	(1,650)	-49.3%	Conferences (CSR Supervisor)
	6010	Contractual-Legal	-	-	-	-	-	-	
	6055	Security	-	-	-	-	-	-	
	6065	Depository Contract	-	-	92,000	-	(92,000)	-100.0%	Moved to 145
	6070	Maintenance Contracts	1,291	-	22,208	2,300	(19,908)	-89.6%	IVR Manit \$2K (other exp moved to 145)
	6078	Plumbing Inspections	-	-	-	-	-	-	
	6079	Engineering Fees	-	-	-	-	-	-	
	6080	Contractual/Contract Labor	-	-	6,000	-	(6,000)	-100.0%	
	6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
	6210	Rental Expense	-	-	-	-	-	-	
6250 Solid Waste Service			1,178,788	1,308,698	1,255,401	-	(1,255,401)	-100.0%	Moved to cost center 575



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 130 Customer Service

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6305	Bill Production Expense	1,036	1,673	11,400	-	(11,400)	-100.0%	
6310	Fees/Dues/Subscription Expense	66	2,066	400	-	(400)	-100.0%	
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	116	75	5,365	3,365	(2,000)	-37.3%	One Conferences/Training (CSR Supervisor)\$1400 Other CS Training \$1965
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		1,181,298	1,312,512	1,392,774	5,665	(1,387,109)	-99.6%	
6105	Equipment	2,451	1,097	3,500	1,200	(2,300)	-65.7%	Minimal replacement of equipment due to replacement in FY 24
6115	Materials & Supplies	921	2,172	2,028	2,200	172	8.5%	Office supplies, cleaning supplies
6122	Uniforms	-	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	-	
6130	Furniture	-	329	-	400	400	-	Estimated cost of chair replacement
6145	Software Subscription	442	1,628	-	-	-	-	
6150	Business Meals	-	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	-	320	600	400	(200)	-33.3%	Meals for CS during peak time periods
Equipment & Supplies Total		3,813	5,546	6,128	4,200	(1,928)	-31.5%	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	3,000	-	(3,000)	-100.0%	Moved to 145
6320	Repairs & Maintenance	-	-	-	-	-	-	
Maintenance, Repair & Facility Total		-	-	3,000	-	(3,000)	-100.0%	
6300	Phone/Cable/Cell/Connectivity	76	405	309	500	191	61.8%	Forecasted
6400	Utilities Expense	-	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	
Utilities Total		76	405	309	500	191	61.8%	
6220	Postage/Mailing/Shipping	2,754	3,009	27,696	3,000	(24,696)	-89.2%	New resident events postcards. (UB expense moved to cc 145)
6322	Printing Expense	-	260	420	420	-	0.0%	New resident package
6324	Advertising	-	-	7,200	5,000	(2,200)	-30.6%	Less promo materials sent with New Resident
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	4,000	-	(4,000)	-100.0%	Moved to cc 145
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		2,754	3,268	39,316	8,420	(30,896)	-78.6%	
Subtotal Expenses		1,454,111	1,620,146	1,930,878	459,311	(1,471,567)	-76.2%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 130 Customer Service

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
5901	Projects - Capital Improvement	-	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	-	-	-	-	
Capital & Projects Total		-	-	-	-	-	-	
Total Expenditures & Uses		1,454,111	1,620,146	1,930,878	459,311	(1,471,567)	-76.2%	
Net Revenue / (Expenses)		(56,673)	(221,993)	(399,289)	(459,311)	(60,021)	15.0%	
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				-	-		
	Transfer From GASB Reserves (By Project)				-	-		
	Transfer To Reserves				-	-		
Net Budget Surplus (Deficit)					(459,311)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 135 Information Technology

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
Revenue & Sources Total								
Expenditures & Uses								
5010	Salary	102,010	117,302	129,508	134,691	5,184	4.0%	
5012	Overtime	336	133	383	170	(213)	-55.6%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	300	302	300	300	-	0.0%	
6313	Certification Pay	-	-	260	260	-	0.0%	
6405	Longevity Awards	81	220	98	460	362	371.6%	
Salaries Total		102,726	117,957	130,548	135,881	5,333	4.1%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	7,790	8,946	9,967	10,372	405	4.1%	
5030	Health	11,300	15,228	16,446	19,325	2,879	17.5%	
5031	Vision Insurance	164	212	239	227	(12)	-5.2%	
5032	Dental	713	893	1,009	1,033	24	2.4%	
5034	Life	193	233	262	288	26	9.9%	
5035	Disability Insurance	595	718	809	248	(561)	-69.3%	
5040	Workers Compensation	1,046	1,196	1,353	1,161	(191)	-14.1%	
5050	Unemployment Insurance	166	38	130	234	104	79.6%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	8,388	9,807	11,044	11,338	294	2.7%	
Benefits Total		30,355	37,271	41,259	44,226	2,968	7.2%	
5201	Airfare	-	-	-	-	-	-	
5202	Lodging	-	-	750	750	-	0.0%	TAGITM conference 3 nights
5204	Cab Fare / local transportation	-	-	-	-	-	-	
5205	Parking	-	-	-	-	-	-	
5206	Travel Meals	-	-	180	180	-	0.0%	TAGITM travel
5207	Mileage	-	96	350	350	-	0.0%	TAGITM and In District
Travel Total		-	96	1,280	1,280	-	0.0%	
6010	Contractual-Legal	-	-	-	-	-	-	
6025	Contractual/Auditing	-	-	10,000	-	(10,000)	-100.0%	No PCI compliance audit in FY25
6026	Investment Advisory Services	-	-	-	-	-	-	
6032	Contractual / 80-20 Programs	-	-	-	-	-	-	
6040	Contractual/Network maint/dev.	98,115	62,723	252,004	300,400	48,396	19.2%	Spectrum @ \$100,000/yr. Spectrum VOIP @ \$1500/MO Gravity Systems - Managed Network and Server (11) , Managed Network Pro (1) , Workstation monitoring, antivirus @ \$2557/MO Pen Testing - \$4k (8 facilities) Appriver Email filter - \$3k/yr Fiberline maintenance - \$1500/MO Fiberline tagging - \$10,000 per segment Glacier backup - \$160/Mo Byroom for security (DNA fusion system) - \$5000/yr Gravity Hourly Support: \$30,000 (200 hours) Gravity Systems - Hour Pack @ \$130/hr. (4 hrs./wk. + 8 hrs./Every Other MO) OnCor Fiber Pole \$4,400 Qscend - website hosting/DDOS - \$3,000/yr
6045	Contractual/Website	2,100	2,100	2,500	3,000	500	20.0%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 135 Information Technology
Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6055	Security	-	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	-	
6070	Maintenance Contracts	8,209	7,528	13,300	20,500	7,200	54.1%	Ascend website maintenance/training - \$6500 Zoho (Desktop Central) - \$2000 Network mapping - AUVIK \$7050 /yr Camera Manit: estimated \$250 per service call x 20 calls year - \$5,000
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	-	-	-	-	-	-	
6080	Contractual/Contract Labor	4,977	1,523	45,280	15,000	(30,280)	-66.9%	CableCom @ \$1,000/MO - cable, server, camera, AV, fiber, troubleshooting Not these: Vermont (Retrac), DNA fusion, MIP/Microix/HR, UMS/CUSI, SCADA, DigiQuatics, Honeywell HVAC
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	1,450	648	2,400	2,600	200	8.3%	Protection plans for equipment @ \$200/MO \$200 TAGITM membership
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	-	5,403	1,200	1,000	(200)	-16.7%	TAGITM conference \$1000
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		114,852	79,925	326,684	342,500	15,816	4.8%	Conducting PCI internal
6105	Equipment	7,162	8,255	12,000	15,848	3,848	32.1%	UPS, CPU, Monitors, Peripherals, Key Fobs, badge controllers, Wi-Fi, new badge card printer
6115	Materials & Supplies	5,866	4,065	4,000	4,000	-	0.0%	UPS batteries, cables, tools, badges,
6120	Chemicals	-	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	-	
6130	Furniture	145	-	3,500	1,500	(2,000)	-57.1%	IT office carpet \$0,000 - Juris/Wall
6145	Software Subscription	33,246	53,107	65,440	66,900	1,460	2.2%	\$48,000 - CDW (MS Business Standard) \$1,800 - Amazon Web Svc (\$150/mo.) \$9,100 - App River Cloud Archiving (email)
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	(530)	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	-	
6160	Training Materials	-	-	3,903	4,000	97	2.5%	KnowBeFor \$1,500 - 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	-	-	-	-	-	-	
Equipment & Supplies Total		45,888	65,426	88,843	92,248	3,405	3.8%	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	-	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	-	
Maintenance, Repair & Facility Total		-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 135 Information Technology
Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6300	Phone/Cable/Cell/Connectivity	6,116	5,653	5,644	10,150	4,506	79.8%	Verizon \$8,000 (\$300/mo) Added \$750 GPS Data Collection devices (2 @ \$30/MO) Added \$2,400 for connectivity for camera system at intake
6400	Utilities Expense	-	-	-	-	-		
6430	Streetlights	-	-	-	-	-		
Utilities Total		6,116	5,653	5,644	10,150	4,506	79.8%	
6220	Postage/Mailing/Shipping	-	-	-	-	-		
6322	Printing Expense	-	-	-	-	-		
6324	Advertising	-	-	-	-	-		
6325	Recruiting Expense	-	-	-	-	-		
6410	Loss on Investments	-	-	-	-	-		
6425	Bad Debt Expense	-	-	-	-	-		
7000	Board Contingency	-	-	-	-	-		
All Other Total		-	-	-	-	-	-	
Subtotal Expenses		299,937	306,328	594,258	626,286	32,027	5.4%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	12,920	-	-	-	-		
5901	Projects - Capital Improvement	101,576	226,357	-	-	-		
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	10,000	-	(10,000)	-100.0%	
5903	Capital Expense Purchase	-	-	77,000	-	(77,000)	-100.0%	
Capital & Projects Total		114,495	226,357	87,000	-	(87,000)		
Total Expenditures & Uses		414,433	532,685	681,258	626,286	(54,973)	-8.1%	
Net Revenue / (Expenses)		(414,433)	(532,685)	(681,258)	(626,286)	54,973	-8.1%	
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				(10,000)			
				Transfer From GASB Reserves (By Project)	-			
				Transfer To Reserves	(10,000)			
Net Budget Surplus (Deficit)					(636,286)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 140 Human Resources

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
Revenue & Sources Total		-	-	-	-	-	-	
Expenditures & Uses								
5010	Salary	136,487	153,413	164,455	182,778	18,323	11.1%	
5012	Overtime	97	373	110	5,212	5,102	4634.9%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	-	-	-	-	-	-	
6313	Certification Pay	-	-	-	-	-	-	
6405	Longevity Awards	90	68	108	323	214	197.5%	
Salaries Total		136,673	153,854	164,674	188,313	23,639	14.4%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	10,456	11,747	12,598	14,406	1,808	14.4%	
5030	Health	14,781	18,188	17,299	19,325	2,026	11.7%	
5031	Vision Insurance	194	215	239	227	(12)	-5.2%	
5032	Dental	861	906	1,009	1,033	24	2.4%	
5034	Life	131	135	151	299	148	98.3%	
5035	Disability Insurance	587	605	673	285	(387)	-57.6%	
5040	Workers Compensation	1,958	1,921	1,709	1,576	(134)	-7.8%	
5050	Unemployment Insurance	187	59	165	234	69	42.1%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	11,110	12,815	14,024	15,748	1,724	12.3%	
Benefits Total		40,266	46,590	47,866	53,132	5,266	11.0%	
5201	Airfare	-	458	1,250	600	(650)	-52.0%	
5202	Lodging	-	1,601	2,000	1,000	(1,000)	-50.0%	
5204	Cab Fare / local transportation	-	57	200	200	-	0.0%	
5205	Parking	-	-	100	100	-	0.0%	
5206	Travel Meals	-	328	500	500	-	0.0%	
5207	Mileage	-	-	200	500	300	150.0%	
Travel Total		-	2,443	4,250	2,900	(1,350)	-31.8%	National Conference(s)
6010	Contractual-Legal	27,425	20,031	26,000	15,000	(11,000)	-42.3%	Expect lower cost in FY25
6025	Contractual/Auditing	-	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	-	
6070	Maintenance Contracts	1,384	1,384	9,000	13,000	4,000	44.4%	HireForms, ApplicantPro, E-Verify, Microix \$2.8K Digiquatics timekeeping module
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	-	-	-	-	-	-	
6080	Contractual/Contract Labor	933	-	6,000	9,000	3,000	50.0%	\$3.5K Deer Oaks EAP, External training for all employees
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 140 Human Resources

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6310	Fees/Dues/Subscription Expense	20,725	14,892	4,544	4,300	(244)	-5.4%	1095 Filing fee, SHRM, Austin SHRM, WilcoHR, TMHRA, BPAS fees (FSA/HSA), COBRA fees
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	990	6,158	5,000	4,645	(355)	-7.1%	(1) WorkHuman Conference, (1) SHRM Conference, Local HR Conference
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	-	
Contractual Total		51,457	42,464	50,544	45,945	(4,599)	-9.1%	
6105	Equipment	-	209	500	500	-	0.0%	
6115	Materials & Supplies	1,785	2,490	7,000	4,900	(2,100)	-30.0%	Folders, labels, B-day & Anniversary cards, pens, lanyards, toner and drums, business cards
6122	Uniforms	-	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	-	
6130	Furniture	150	-	1,000	-	(1,000)	-100.0%	
6145	Software Subscription	1,294	9,402	500	1,500	1,000	200.0%	Adobe, Survey Monkey (Grammarly moved to cc 120)
6150	Business Meals	-	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	278	97	6,165	600	(5,565)	-90.3%	Name badges
6327	Program Meals	5,890	6,576	15,424	12,500	(2,924)	-19.0%	Food during training, Holiday Party, \$2k Fun Task Force (recommend \$2k employee gift for holiday party)
Equipment & Supplies Total		9,397	18,775	30,589	20,000	(10,589)	-34.6%	
6220	Postage/Mailing/Shipping	-	-	180	-	(180)	-100.0%	
6322	Printing Expense	48	-	900	500	(400)	-44.4%	
6324	Advertising	100	-	-	-	-	-	
6325	Recruiting Expense	3,572	31,019	25,145	26,000	855	3.4%	Drug Screen, Background Checks (plus volunteers), MVR, Recruiting Ads
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		3,720	31,019	26,225	26,500	275	1.0%	
Subtotal Expenses		241,512	295,144	324,148	336,790	12,642	3.9%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-	-	
5901	Projects - Capital Improvement	-	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	-	20,000	20,000		
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	10,000	-	(10,000)	-100.0%	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 140 Human Resources

Department: Shared Services

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Capital & Projects Total			-	-	10,000	20,000	10,000		
Total Expenditures & Uses			241,512	295,144	334,148	356,790	22,642	6.8%	
Net Revenue / (Expenses)			(241,512)	(295,144)	(334,148)	(356,790)	(22,642)	6.8%	
	7001	Replenish Reserve - Assigned				-			
	7002	Replenish Reserve - Unassigned				-			
		Transfer From GASB Reserves (By Project)				-			
		Transfer To Reserves				-			
Net Budget Surplus (Deficit)						(356,790)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 145 Financial Services
 Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
Revenue & Sources Total		(0)	-	-	-	-	-	
Expenditures & Uses								
5010	Salary	328,396	368,254	445,107	518,412	73,304	16.5%	
5012	Overtime	3,933	2,995	4,483	1,629	(2,854)	-63.7%	
5015	Compensation Other	-	-	-	-	-	-	
5014	Cell Phone Allowance	150	2	300	300	-	0.0%	
6313	Certification Pay	-	-	-	-	-	-	
6405	Longevity Awards	1,075	1,400	1,301	1,808	507	39.0%	
Salaries Total		333,554	372,651	451,191	522,148	70,957	15.7%	
5013	Director Fees	-	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	-	
5020	FICA / Medicare	24,755	27,233	34,516	39,921	5,405	15.7%	
5030	Health	33,457	43,161	51,786	66,960	15,174	29.3%	
5031	Vision Insurance	529	585	633	745	112	17.7%	
5032	Dental	2,273	2,454	2,718	3,431	713	26.2%	
5034	Life	588	650	726	878	152	20.9%	
5035	Disability Insurance	2,151	2,283	2,541	800	(1,741)	-68.5%	
5040	Workers Compensation	5,113	6,396	4,684	4,470	(214)	-4.6%	
5050	Unemployment Insurance	787	160	451	819	368	81.5%	
5065	Education Reimbursement	-	-	-	-	-	-	
5070	Retirement	27,480	30,988	37,957	43,640	5,683	15.0%	
Benefits Total		97,132	113,909	136,012	161,665	25,652	18.9%	
5201	Airfare	-	219	400	500	100	25.0%	
5202	Lodging	1,936	874	-	600	600	-	
5204	Cab Fare / local transportation	-	66	-	100	100	-	
5205	Parking	-	51	-	100	100	-	
5206	Travel Meals	19	-	-	-	-	-	
5207	Mileage	36	24	500	500	-	0.0%	
Travel Total		1,991	1,235	900	1,800	900	100.0%	Travel to national GFOA Conference
6010	Contractual-Legal	-	-	-	-	-	-	
6025	Contractual/Auditing	35,493	55,950	90,000	86,000	(4,000)	-4.4%	Financial Audit \$56K, Arbitrage \$30K-Slightly Higher than to include the single audit.
6026	Investment Advisory Services	-	20,000	20,000	20,000	-	0.0%	No increase for FY 2025
6032	Contractual / 80-20 Programs	-	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	-	
6055	Security	-	-	-	-	-	-	
6065	Depository Contract	99,193	121,324	12,500	125,600	113,100	904.8%	\$9.6K First Texas Bank, Frost and other banking fees. \$92K Credit Card Fees for UB payments. Annual-MIP-10K, Microix, \$1K, RCI Tech, 1KMisc
6070	Maintenance Contracts	29,715	30,919	17,900	42,800	24,900	139.1%	Soft Maint , \$3K \$1K HR module increase to 500 active ee \$20.3K CUSI Maint. \$1.5K WebPortal Maint



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 145 Financial Services
 Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6078	Plumbing Inspections	-	-	-	-	-	-	
6079	Engineering Fees	-	-	-	-	-	-	
6080	Contractual/Contract Labor	129,356	135	5,000	6,000	1,000	20.0%	Microix/MIP training (Possible Microix Budget module training)
6153	WCRRWL Raw Water Line	-	-	-	-	-	-	
6210	Rental Expense	-	-	-	3,000	3,000	-	Pitney Bowes Lease
6250	Solid Waste Service	-	-	-	-	-	-	
6305	Bill Production Expense	12,942	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	1,416	458	1,000	600	(400)	-40.0%	GFOA and GFOAT memberships
6311	TCEQ Regulatory Fees	-	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	-	
6314	Professional Development	3,077	1,661	8,000	8,000	-	0.0%	CPE, GFOAT Seminars etc.
6315	Lab Fees	-	-	-	-	-	-	
6416	Liability Insurance	1,400	-	-	-	-	-	
Contractual Total		312,591	230,447	154,400	292,000	137,600	89.1%	
6105	Equipment	429	933	1,000	400	(600)	-60.0%	Scanner/Printer
6115	Materials & Supplies	3,745	1,912	5,000	4,500	(500)	-10.0%	Laser Checks, Calendars, Toner, Labels, File Folders
6122	Uniforms	-	-	-	-	-	-	
6130	Furniture	710	1,350	1,000	1,500	500	50.0%	Controller Desk
6145	Software Subscription	2,911	144	400	400	-	0.0%	Grammarly Subscription, Soft Fax, Aatrix Tax Form filing.
6150	Business Meals	-	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	-	
6327	Program Meals	-	-	500	500	-	0.0%	
Equipment & Supplies Total		7,795	4,340	7,900	7,300	(600)	-7.6%	
6216	Maint Equipment Rent Expense	2,748	2,748	-	-	-	-	Moved to GL 6210
6320	Repairs & Maintenance	269	-	-	-	-	-	
Maintenance, Repair & Facility Total		3,017	2,748	-	-	-	-	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	-	
Utilities Total		-	-	-	-	-	-	
6220	Postage/Mailing/Shipping	20,050	22,774	-	27,096	27,096	-	\$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	96	459	-	-	-	-	
6324	Advertising	-	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	-	
6410	Loss on Investments	-	-	-	-	-	-	
6425	Bad Debt Expense	1,313	(39)	-	4,000	4,000	-	
7000	Board Contingency	-	-	-	-	-	-	
All Other Total		21,459	23,194	-	31,096	31,096	-	



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY 2025**

Budget Workbook

Cost Center: 145 Financial Services

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Subtotal Expenses		777,538	748,523	750,404	1,016,009	265,605	35.4%	
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-		
5901	Projects - Capital Improvement	-	-	-	-	-		
5910	Reimbursable Capital Projects	-	-	-	-	-		
6085	Projects - Engineering & Professiona	-	-	-	-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-	-		
5903	Capital Expense Purchase	-	-	-	-	-		
Capital & Projects Total		-	-	-	-	-		
Total Expenditures & Uses		777,538	748,523	750,404	1,016,009	265,605	35.4%	
Net Revenue / (Expenses)		(777,538)	(748,523)	(750,404)	(1,016,009)	(265,605)	35.4%	
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				-	-		
					-	-		
					-	-		
					-	-		
Net Budget Surplus (Deficit)					(1,016,009)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 150 Project Management and GIS
 Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources								
Revenue & Sources Total		-	-	-	-	-	-	
Expenditures & Uses								
5010	Salary	-	-	-	286,252	286,252		
5012	Overtime	-	-	-	199	199		
5015	Compensation Other	-	-	-	-	-		
5014	Cell Phone Allowance	-	-	-	600	600		
6313	Certification Pay	-	-	-	1,040	1,040		
6405	Longevity Awards	-	-	-	229	229		
Salaries Total		-	-	-	288,320	288,320		
5013	Director Fees	-	-	-	-	-		
Director Fees Total		-	-	-	-	-		
5020	FICA / Medicare	-	-	-	22,011	22,011		
5030	Health	-	-	-	31,659	31,659		
5031	Vision Insurance	-	-	-	340	340		
5032	Dental	-	-	-	1,623	1,623		
5034	Life	-	-	-	299	299		
5035	Disability Insurance	-	-	-	285	285		
5040	Workers Compensation	-	-	-	2,468	2,468		
5050	Unemployment Insurance	-	-	-	374	374		
5065	Education Reimbursement	-	-	-	-	-		
5070	Retirement	-	-	-	24,061	24,061		
Benefits Total		-	-	-	83,120	83,120		
5201	Airfare	-	-	-	-	-		
5202	Lodging	-	-	-	1,800	1,800		
5204	Cab Fare / local transportation	-	-	-	-	-		
5205	Parking	-	-	-	250	250		
5206	Travel Meals	-	-	-	600	600		
5207	Mileage	-	-	-	700	700		
Travel Total		-	-	-	3,350	3,350		Conference and Training Travel Expenses
6010	Contractual-Legal	-	-	-	-	-		
6065	Depository Contract	-	-	-	-	-		
6070	Maintenance Contracts	-	-	-	6,000	6,000		\$6K ESRI Renewal
6078	Plumbing Inspections	-	-	-	-	-		
6079	Engineering Fees	-	-	-	75,000	75,000		\$30K General Engineering Svc Contract \$25K General GIS Services Contract \$20K General Landscaping Svc Contract
6080	Contractual/Contract Labor	-	-	-	-	-		
6153	WCRRWL Raw Water Line	-	-	-	-	-		
6210	Rental Expense	-	-	-	-	-		
6250	Solid Waste Service	-	-	-	-	-		
6305	Bill Production Expense	-	-	-	-	-		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 150 Project Management and GIS

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6310	Fees/Dues/Subscription Expense	-	-	-	750	750		\$400 Professional Engineer License Renewal (District Engineer) \$100 Certified Floodplain Manager (District Engineer) \$244 AWWA Membership (District Engineer) \$356 American Society of Civil Engineers Membership (District Engineer)
6311	TCEQ Regulatory Fees	-	-	-	-	-		
6312	BCRWWS Wastewater System	-	-	-	-	-		
6314	Professional Development	-	-	-	2,575	2,575		\$150 Licensed Irrigator Exam (Project Manager) \$400 Texas Water Conference (District Engineer) \$350 Texas Floodplain Mgmt. Assoc Conf Denton (District Engineer) \$100 American Society of Civil Engineers Monthly Luncheon (5 @ \$20) (District Engineer) \$1,000 Licensed Irrigator Certification Training (Project Manager) \$350 Texas Recreation & Park Society Conference (Project Manager) \$225 ESRI User Conference
6315	Lab Fees	-	-	-	-	-		
6416	Liability Insurance	-	-	-	-	-		
Contractual Total		-	-	-	84,325	84,325		
6105	Equipment	-	-	-	3,900	3,900		\$1,500 Tablet for field Inspections plus annual service (team shared) \$2,400 GPS for Data Collection
6115	Materials & Supplies	-	-	-	480	480		Regular Office Supplies, Measuring wheel, white board
6120	Chemicals	-	-	-	-	-		
6121	Lab Supplies	-	-	-	-	-		
6122	Uniforms	-	-	-	-	-		
6124	Fuel / Oil	-	-	-	-	-		
6130	Furniture	-	-	-	-	-		
6145	Software Subscription	-	-	-	-	-		Grammarly moved to cc 120
6150	Business Meals	-	-	-	-	-		
6154	Water Meters	-	-	-	-	-		
6156	Pipes and Components	-	-	-	-	-		
6160	Training Materials	-	-	-	-	-		
6180	T-Shirts/Pins/Etc.	-	-	-	-	-		
6327	Program Meals	-	-	-	260	260		Team Building (quarterly team lunch)
Equipment & Supplies Total		-	-	-	4,640	4,640		
Subtotal Expenses		-	-	-	463,755	463,755		
<u>Operating and Reserve Funding:</u>								
5902	Capital Outlay	-	-	-	-	-		
5901	Projects - Capital Improvement	-	-	-	-	-		



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

**Brushy Creek MUD
FY2025**

Budget Workbook

Cost Center: 150 Project Management and GIS
 Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
5910	Reimbursable Capital Projects	-	-	-	-	-	-	
6085	Projects - Engineering & Professiona	-	-	-	-	-	-	
6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
5903	Capital Expense Purchase	-	-	-	130,000	130,000		
Capital & Projects Total		-	-	-	130,000	130,000		
Total Expenditures & Uses		-	-	-	593,755	593,755		
Net Revenue / (Expenses)		-	-	-	(593,755)	(593,755)		
7001	Replenish Reserve - Assigned				-	-		
7002	Replenish Reserve - Unassigned				-	-		
				Transfer From GASB Reserves (By Project)	-	-		
				Transfer To Reserves	-	-		
Net Budget Surplus (Deficit)					(593,755)			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

Brushy Creek MUD
FY2025

Budget Workbook

Cost Center: 575 Waste Management Services

Department: Shared Services

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget Request	FY2025 Add + Remove	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources										
4230	Solid Waste Services	-	-	-	1,606,000		1,606,000	1,606,000		
Utility Revenue Total		-	-	-	1,606,000		1,606,000	1,606,000		
Revenue & Sources Total		-	-	-	1,606,000		1,606,000	1,606,000		
Expenditures & Uses										
6250	Solid Waste Service	-	-	-	1,317,000		1,317,000	1,317,000		
Contractual Total		-	-	-	1,317,000		1,317,000	1,317,000		
Subtotal Expenses		-	-	-	1,317,000		1,317,000	1,317,000		
Operating and Reserve Funding:										
5902	Capital Outlay	-	-	-	-		-	-		
5901	Projects - Capital Improvement	-	-	-	-		-	-		
5910	Reimbursable Capital Projects	-	-	-	-		-	-		
6085	Projects - Engineering & Professiona	-	-	-	-		-	-		
6321	Projects - Repairs & Maintenance	-	-	-	-		-	-		
5903	Capital Expense Purchase	-	-	-	-		-	-		
Capital & Projects Total		-	-	-	-		-	-		
Total Expenditures & Uses		-	-	-	1,317,000		1,317,000	1,317,000		
Net Revenue / (Expenses)		-	-	-	289,000		289,000	289,000		
7001	Replenish Reserve - Assigned				-		-	-		
7002	Replenish Reserve - Unassigned				-		-	-		
	Transfer From GASB Reserves (By Project)				-		-	-		
	Transfer To Reserves				-		-	-		
Net Budget Surplus (Deficit)					289,000		289,000			



Fiscal Year 2024 – 2025 Comprehensive Operating Budget

FY2025 Positions

Class	Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours
Aquatics	Aquatics Manager	Full Time	0	-	1	2,080
Aquatics	Aquatics Supervisor	Full Time	1	2,080	1	2,080
Aquatics	Assistant Aquatics Supervisor	Full Time	1	2,080	0	-
Aquatics	Head Lifeguard	Part Time 30+	1	1,820	1	1,820
Aquatics	Head Lifeguard	Seasonal	5	4,000	4	4,000
Aquatics	Head Swim Instructor	Part Time 30+	1	1,820	1	1,820
Aquatics	Lifeguard	Seasonal	35	9,000	65	12,000
Aquatics	Pool Mechanic / Tech	Part Time 20+	1	1,300	1	1,300
Aquatics	Pool Shift Lead	Seasonal	25	12,000	20	8,000
Aquatics	Swim Instructor	Seasonal	6	1,500	7	1,850
BCCC	Child Play Attendant	Part Time	4	2,000	4	2,020
BCCC	Community Events Specialist	Full Time	1	2,080	1	2,080
BCCC	Member Services Representative	Part Time	20	10,000	12	9,564
BCCC	Member Services Representative	Part Time 20+	3	3,900	3	3,900
BCCC	Member Services Representative	Part Time 30+	2	3,640	2	3,640
BCCC	Recreation Shift Lead	Full Time	2	4,160	2	4,160
BCCC	Recreation Shift Lead	Part Time 30+	1	1,820	1	1,820
BCCC	Rental Specialist	Full Time	1	2,080	1	2,080
Finance	Accounting Assistant	Part Time 20+	1	1,300	1	1,300
Finance	Accounts Payable Specialist	Full Time	1	2,080	1	2,080
Finance	Controller	Full Time	1	2,080	1	2,080
Finance	Payroll & Accounting Specialist	Full Time	1	2,080	1	2,080
Finance	Procurement Specialist	Full Time	1	2,080	1	2,080
Finance	Senior Accountant	Full Time	1	2,080	1	2,080
Finance	Utility Billing & A/R Specialist	Full Time	1	2,080	1	2,080
Programs	Recreation Programs Manager	Full Time	1	2,080	1	2,080
Programs	Programs Assistant	Part Time	10	6,240	11	6,974
Programs	Programs Assistant	Seasonal	16	9,800	20	12,252
Programs	Programs Specialist	Full Time	1	2,080	1	2,080
Programs	Programs Specialist	Part Time 30+	1	1,820	1	1,820
Programs	Programs Supervisor	Full Time	1	2,080	1	2,080
Property Maintenance	Facility Maintenance Specialist I	Full Time	1	2,080	1	2,080
Property Maintenance	Facility Maintenance Specialist II	Full Time	1	2,080	1	2,080
Property Maintenance	Gardener	Full Time	1	2,080	1	2,080
Property Maintenance	Gardener	Part Time 30+	0	-	1	1,820
Property Maintenance	Horticulturalist	Full Time	0	-	1	2,080
Property Maintenance	Property Maintenance Supervisor	Full Time	1	2,080	1	2,080
Property Maintenance	Property Maintenance Technician	Full Time	7	14,560	7	14,560
S & F	Adult or Youth League Specialist	Full Time	2	4,160	2	4,160
S & F	Fitness Instructor	Part Time	10	3,300	10	3,235
S & F	Fitness Specialist	Full Time	1	2,080	1	2,080
S & F	Parks & Recreation Administrative Assistant	Full Time	1	2,080	1	2,080
S & F	Personal Trainer	Part Time	7	2,200	7	2,765
S & F	Recreation Assistant	Part Time	13	5,000	13	5,215
S & F	Recreation Assistant	Part Time 20+	2	2,600	2	2,600
S & F	Recreation Assistant	Part Time 30+	2	3,640	2	3,640
S & F	Recreation Assistant	Seasonal	4	1,800	0	-
S & F	Sports & Fitness Supervisor	Full Time	1	2,080	1	2,080
Shared Services	[NEW] Administrative Assistant	Full Time	-	-	1	2,080
Shared Services	Administration Manager	Full Time	1	2,080	1	2,080
Shared Services	Administrative Assistant	Full Time	1	2,080	1	2,080
Shared Services	Customer Service Representative	Full Time	5	10,400	5	10,400
Shared Services	Customer Service Supervisor	Full Time	1	2,080	1	2,080
Shared Services	District Engineer	Part Time 30+	1	1,820	1	1,820
Shared Services	District Project Manager	Full Time	1	2,080	1	2,080
Shared Services	Documentation Specialist	Full Time	1	2,080	1	2,080
Shared Services	General Manager	Full Time	1	2,080	1	2,080
Shared Services	Geographic Information Systems Specialist	Full Time	1	2,080	1	2,080
Shared Services	HR Manager	Full Time	1	2,080	1	2,080
Shared Services	Human Resources Specialist	Full Time	-	-	1	2,080
Shared Services	Human Resources Specialist	Part Time 30+	1	1,820	0	-



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Class	Position Title	Type	FY2024 Count	FY2024 Hours	FY2025 Count	FY2025 Hours
Shared Services	Information Technology Support Specialist	Full Time	1	2,080	1	2,080
Shared Services	Information Technology Systems Administrator	Full Time	1	2,080	1	2,080
Shared Services	Parks & Recreation Department Manager	Full Time	1	2,080	1	2,080
Shared Services	Public Information Specialist	Full Time	1	2,080	1	2,080
Shared Services	Safety Specialist	Full Time	1	2,080	1	2,080
Shared Services	Security Guard	Full Time	3	6,240	3	6,240
Shared Services	Security Guard Lead	Full Time	1	2,080	1	2,080
Utilities	Public Works Administrative Specialist	Full Time	0	-	1	2,080
Utilities	Public Works Administrative Assistant	Full Time	1	2,080	1	2,080
Utilities	Regulatory Compliance Specialist	Full Time	1	2,080	1	2,080
Utilities	Utility Services Technician I	Full Time	4	8,320	3	6,240
Utilities	Utility Services Technician II	Full Time	1	2,080	2	4,160
Utilities	Utility Services Technician IV	Full Time	1	2,080	1	2,080
Utilities	Utility Services Supervisor	Full Time	1	2,080	1	2,080
Utilities	Utility Systems Manager	Full Time	1	2,080	1	2,080
WTP	Water Facility Operator	Full Time	3	6,240	3	6,240
WTP	Water Facility Senior Operator	Full Time	1	2,080	1	2,080
WTP	Water Facility Supervisor	Full Time	1	2,080	1	2,080



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Capital Recovery Fund

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources									
	4201	Water Service	-	-	-	-	-	-	
	4203	WW Service	-	-	-	-	-	-	
	4211	Water Connection	-	-	-	-	-	-	
	4213	WW Connections	-	-	-	-	-	-	
	4202	CRF - Water	2,095	68,088	18,855	18,855	-	0.0%	Use 9 LUEs
	4204	CRF - WW	1,804	49,610	16,236	16,236	-	0.0%	Use 9 LUEs
	4220	New Connection Fees	-	-	-	-	-	-	
	4230	Solid Waste Services	-	-	-	-	-	-	
	4240	Raw Water Sales	-	-	-	-	-	-	
	4245	Wholesale Water	-	-	-	-	-	-	
	4301	Regulatory Compliance Fee	-	-	-	-	-	-	
	Utility Revenue Total		3,899	117,698	35,091	35,091	-	0.0%	
	4405	Interest Income	21,324	125,933	4,000	140,000	136,000	3400.0%	
	4406	Gain/Loss on Investments	-	-	-	-	-	-	
	4500	Other Income	-	-	-	-	-	-	
	Investment & Other Revenue Total		21,324	125,933	4,000	140,000	136,000	3400.0%	
	Revenue Total		25,223	243,630	39,091	175,091	136,000	347.9%	
Expenses									
	6153	WCRRWL Raw Water Line	-	-	227,272	226,095	(1,177)	-0.5%	
	6312	BCRWWS Wastewater System	-	-	371,650	396,900	25,250	6.8%	
	Contractual Total		-	-	598,922	622,995	24,073	4.0%	
<u>Operating and Reserve Funding:</u>									
	5902	Capital Outlay	545,614	-	-	-	-	-	
	5901	Projects - Capital Improvement	365,393	(67,291)	-	314,652	314,652	-	
	6085	Projects - Engineering & Professiona	-	-	-	-	-	-	
	6321	Projects - Repairs & Maintenance	-	-	-	-	-	-	
	5903	Capital Expense Purchase	-	-	-	-	-	-	
	Capital & Projects Total		911,007	(67,291)	-	314,652	314,652	-	
	Total Expenses		911,007	(67,291)	598,922	937,647	338,725	56.6%	
	Net Change in Fund Balance		(885,784)	310,921	(559,831)	(762,556)	(202,725)	36.2%	



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Debt Service Fund

	GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
Revenue & Sources									
	4101	Property Tax Income	2,990,206	3,002,528	3,035,100	3,020,800	(14,300)	-0.5%	
	4102	Delinquent Property Tax Income	6,061	(2,263)	3,000	3,000	-	0.0%	
	4103	Defined Area Tax	825,673	861,716	822,459	766,422	(56,037)	-6.8%	
	4104	Defined Area Delinquent Taxes	4,468	294	500	500	-	0.0%	
	4120	Bond Revenue	-	-	-	-	-	-	
	4121	Bond Premium Revenue	-	-	-	-	-	-	
	Property Tax Revenue Total		3,826,409	3,862,275	3,861,059	3,790,722	(70,337)	-1.8%	
	4405	Interest Income	28,902	236,899	50,000	80,000	30,000	60.0%	
	4406	Gain/Loss on Investments	-	-	-	-	-	-	
	4500	Other Income	-	-	-	-	-	-	
	Investment & Other Revenue Total		28,902	236,899	50,000	80,000	30,000	60.0%	
	Revenue Total		3,855,312	4,099,174	3,911,059	3,870,722	(40,337)	-1.0%	
Expenses									
	6065	Depository Contract	-	-	-	-	-	-	
	6060	Appraisal Fees	63,945	70,157	75,300	75,000	(300)	-0.4%	
	6461	Fiscal Agent Fees	8,025	8,525	15,000	15,000	-	0.0%	Trust and ComputerShare (WF)
	Contractual Total		71,970	78,682	90,300	90,000	(300)	-0.3%	
	6440	Principal - 2019 Refunding	1,585,000	1,385,000	-	200,000	200,000	-	
	6441	Interest - 2019 Refunding	171,100	123,550	82,000	82,000	-	0.0%	
	6442	Principal - Series 2020 Refunding	835,000	870,000	1,770,000	915,000	(855,000)	-48.3%	
	6443	Interest - Series 2020 Refunding	257,400	232,350	206,250	135,450	(70,800)	-34.3%	
	6444	Principal - Series 2020 Refunding DA	105,000	110,000	115,000	120,000	5,000	4.3%	
	6445	Interest - Series 2020 Refunding DA	42,019	38,869	35,569	32,117	(3,450)	-9.7%	
	6446	Principal - Series 2020	195,000	440,000	340,000	135,000	(205,000)	-60.3%	
	6447	Interest - Series 2020	23,013	21,063	16,663	13,263	(3,400)	-20.4%	
	6451	Principal - 2015 Series DA	115,000	120,000	125,000	130,000	5,000	4.0%	
	6452	Interest - 2015 Series DA	99,156	95,706	92,106	88,356	(3,750)	-4.1%	
	6453	Principal - 2015 Refunding DA	220,000	225,000	230,000	240,000	10,000	4.3%	
	6454	Interest - 2015 Refunding DA	97,500	90,900	84,150	77,250	(6,900)	-8.2%	
	6489	Principal - Series 2021 Refunding DA	10,000	125,000	130,000	135,000	5,000	3.8%	



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Debt Service Fund

GL Code	GL Title	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget	\$ Variance to FY2024	% Variance to FY2024	FY2025 Budget Request Notes
6497	Interest - Series 2020A Refunding	163,200	163,200	163,200	150,900	(12,300)	-7.5%	
6496	Principal - Series 2020A Refunding	-	-	615,000	1,550,000	935,000	152.0%	
6498	Interest - Series 2021 Refunding DA	50,263	45,050	41,300	37,400	(3,900)	-9.4%	
6490	Bond Costs	-	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	-	
6494	Bond Issue Cost Misc	-	-	-	-	-	-	
6495	Pymt to Escrow Agent	-	-	-	-	-	-	
Debt Service Total		4,082,225	4,085,688	4,046,238	4,041,738	(4,500)	-0.1%	
Total Expenses		4,154,195	4,164,370	4,136,538	4,131,738	(4,800)	-0.1%	
Net Change in Fund Balance		(298,884)	(65,196)	(225,479)	(261,016)	(35,537)	15.8%	