

## 2025 Approved Budget Brush Creek Metropolitan District

	2023	APPROVED	2024	2023	APPROVED	2024	APPROVED	2024	2025	2025	2025
	General Fund	2024	General Fund	Water Fund	2024	Water Fund	2024	2024	General Fund	Water Fund	Combined
	Audited	General Fund	Estimated	Audited	Water Fund	Estimated	Combined	Combined	Budget	Budget	Operating
	Year-End	Operating	Year-End	Year-End	Operating	Year-End	Operating Budget	Year-End	Operating	Operating	Budget
<b>Budgetary Activity:</b>											
<b>Revenues:</b>											
Property Taxes	432,510	452,444	450,087	-	-	-	452,444	450,087	475,066	-	475,066
Specific Ownership Taxes	15,421	16,891	13,812	-	-	-	16,891	13,812	14,503	-	14,503
Delinquent Taxes	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	245,791	333,800	301,504	333,800	301,504	-	300,000	300,000
Trash	-	-	-	83,025	100,000	100,000	100,000	100,000	-	101,600	101,600
Tap Fees	-	-	-	-	-	-	-	-	-	-	-
Gain/Loss on Asset Disposition	-	-	-	-	-	-	-	-	-	-	-
Highway Users Tax	26,161	27,025	27,025	-	-	-	27,025	27,025	28,376	-	28,376
Finance/Late Payment Charges	-	-	-	4,237	500	1,616	500	1,616	-	1,500	1,500
Statement Fees	-	-	-	-	-	-	-	-	-	-	-
Grant =<10% Due to/From	(27,500)	(40,000)	(40,000)	27,500	40,000	40,000	-	-	(46,000)	46,000	-
Interest Income & Other Income	69,045	75,000	124,067	3,566	2,500	15,411	77,500	139,478	125,000	16,000	141,000
<b>TOTAL REVENUES</b>	<b>515,637</b>	<b>531,360</b>	<b>574,991</b>	<b>364,119</b>	<b>476,800</b>	<b>458,531</b>	<b>1,008,160</b>	<b>1,033,522</b>	<b>596,945</b>	<b>465,100</b>	<b>1,062,045</b>
<b>Expenditures:</b>											
Accounting	21,001	25,000	21,025	21,001	25,000	21,025	50,000	42,050	25,000	25,000	50,000
Audit	3,978	4,400	4,225	3,978	4,400	4,225	8,800	8,450	4,650	4,650	9,300
Bank Charges	-	-	-	-	-	-	-	-	-	-	-
Consulting	7,231	8,500	8,421	14,042	17,250	15,814	25,750	24,235	10,500	17,250	27,750
County Treasurer Fees	21,693	22,700	21,443	-	-	-	22,700	21,443	22,700	-	22,700
Directors' Fees	5,200	6,000	5,500	-	-	-	6,000	5,500	6,000	-	6,000
Election Costs	84	-	-	-	-	-	-	-	-	-	-
Insurance	2,275	2,500	2,388	11,859	13,000	14,161	15,500	16,549	4,000	17,000	21,000
Legal	-	-	-	-	-	-	-	-	-	-	-
Web Site	1,802	1,200	1,376	-	-	-	1,200	1,376	2,760	-	2,760
Management-Admin	1,344	1,300	200	1,343	1,300	-	2,600	200	500	-	500
Miscellaneous	-	500	-	-	500	-	1,000	-	500	500	1,000
Office Supplies	4,188	3,700	4,094	57	-	-	3,700	4,094	4,503	-	4,503
Payroll Expenses	398	440	505	-	-	-	440	505	550	-	550
Telephone	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>69,194</b>	<b>76,240</b>	<b>69,177</b>	<b>52,280</b>	<b>61,450</b>	<b>55,225</b>	<b>137,690</b>	<b>124,402</b>	<b>81,663</b>	<b>64,400</b>	<b>146,063</b>
Road Maintenance	65,766	50,000	27,500	-	-	-	50,000	27,500	27,500	-	27,500
Fire Mitigation	-	20,000	-	-	-	-	20,000	-	10,000	-	10,000
Snow Removal	61,865	88,000	51,598	-	-	-	88,000	51,598	88,000	-	88,000
Weed Control	7,505	8,500	4,180	-	-	-	8,500	4,180	8,500	-	8,500
Signs	614	5,000	172	-	-	-	5,000	172	5,000	-	5,000
Info Share/Server Maintenance	-	-	-	6,653	4,400	6,667	4,400	6,667	-	7,000	7,000
Management-Operational	14,783	15,000	15,650	14,783	15,000	15,650	30,000	31,300	15,750	15,750	31,500
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Trash/Compost/Hauling	-	-	-	55,516	63,000	63,907	63,000	63,907	-	67,680	67,680
Common Area	-	-	-	18,532	25,000	28,403	25,000	28,403	-	25,000	25,000
Water Purchase	-	-	-	43,637	55,000	38,121	55,000	38,121	-	55,000	55,000
Water Operator/Testing	-	-	-	18,957	25,000	20,776	25,000	20,776	-	25,000	25,000
Water Repairs & Maintenance	-	50,000	47,928	18,066	35,000	25,312	85,000	73,240	50,000	35,000	85,000
Telephone-Pump House	-	-	-	1,039	1,100	821	1,100	821	-	1,100	1,100
Electric-Pump House	-	-	-	2,498	3,100	2,688	3,100	2,688	-	3,100	3,100
<b>Subtotal</b>	<b>150,533</b>	<b>236,500</b>	<b>147,028</b>	<b>179,681</b>	<b>226,600</b>	<b>202,345</b>	<b>463,100</b>	<b>349,373</b>	<b>204,750</b>	<b>234,630</b>	<b>439,380</b>
Depreciation	-	-	-	84,091	127,351	127,351	127,351	127,351	-	125,294	125,294
Road Repl/Cap Expenditures	-	25,000	-	-	-	-	25,000	-	25,000	-	25,000
Other Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-
Water Capital Expenditures	-	-	-	4,300	50,000	-	50,000	-	-	40,000	40,000
<b>Subtotal</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>88,391</b>	<b>177,351</b>	<b>127,351</b>	<b>202,351</b>	<b>127,351</b>	<b>25,000</b>	<b>165,294</b>	<b>190,294</b>
Bond Payments - Principal	-	-	-	-	-	-	-	-	-	-	-
Bond Payments - Interest	-	-	-	-	-	-	-	-	-	-	-
Bond Fees	-	-	-	-	-	-	-	-	-	-	-
Interest-Accrual Adjustment	-	-	-	-	-	-	-	-	-	-	-
Amortization Bond Costs	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>219,727</b>	<b>337,740</b>	<b>216,205</b>	<b>320,352</b>	<b>465,401</b>	<b>384,921</b>	<b>803,141</b>	<b>601,126</b>	<b>311,413</b>	<b>464,324</b>	<b>775,738</b>
<b>Budgetary Net Activity</b>	<b>295,910</b>	<b>193,620</b>	<b>358,786</b>	<b>43,767</b>	<b>11,399</b>	<b>73,610</b>	<b>205,019</b>	<b>432,396</b>	<b>285,532</b>	<b>776</b>	<b>286,307</b>
<b>Beginning Fund Balances (from audited f/s)</b>	<b>1,875,800</b>	<b>2,171,710</b>	<b>2,171,710</b>	<b>1,640,910</b>	<b>1,684,678</b>	<b>1,684,678</b>		<i>As projected &gt;</i>	<b>2,530,496</b>	<b>1,758,288</b>	
<i>adjustment for rounding</i>											
<b>Ending Fund Balances (from audited f/s)</b>	<b>2,171,710</b>	<b>2,365,330</b>	<b>2,530,496</b>	<b>1,684,678</b>	<b>1,696,077</b>	<b>1,758,288</b>			<b>2,816,028</b>	<b>1,759,063</b>	
<i>Less Nonspendable Reservations/Board Designations:</i>			<i>projected</i>			<i>projected</i>					
<i>Nonspendable Fund Balance (from audited f/s)</i>	(5,613)										
<i>Restricted for Emergencies (TABOR) (from audited f/s)</i>	(7,450)										
<i>Assigned/Reserved for Capital Outlay (from audited f/s)</i>	(1,409,432)	(1,384,432)	(1,409,432)	(87,473)	(37,473)	(87,473)			(1,384,432)	(47,473)	
<i>WF Invested in Cap Assets Net (from audited f/s)</i>				(1,249,995)	(1,172,344)	(1,172,344)				(1,037,050)	
<i>Additional Board Designations/Reserves</i>	(613,292)			(100,455)							
<b>Budgeted Ending Unreserved Balances</b>	<b>135,418</b>	<b>969,566</b>	<b>1,113,378</b>	<b>247,045</b>	<b>466,260</b>	<b>546,471</b>			<b>1,420,874</b>	<b>674,540</b>	