Brushy Creek
Municipal Utility District

FISCAL YEAR 2025 - 2026 COMPREHENSIVE OPERATING BUDGET COVERING ALL GOVERNMENTAL FUNDS

Brushy Creek Municipal Utility District FY 2026 Draft Budget

Contents

Introduction 5

History of Brushy Creek Municipal Utility District 6

District Leadership 10

Message from the Board of Directors (C2) 11

Brushy Creek Municipal Utility District Overview 14

District Awards 15

Organizational Chart (O1) 17

Location of Brushy Creek MUD 18

Significant District Trademarks and Domains 19

Statistical and Supplemental Information (C3) 20

Budget Overview (C2) 21
- **Priorities, Issues, and Conditions (P2)** 22
- **Tax Rate Summary** 26

Total Governmental Funds Overview (F3) 27
- **Three Year Consolidated Financial Schedules (F4)** 29
- **GASB Fund Balance (F5)** 30

Budget Metrics (O6) 34

Revenues (F6) 37
- **Property Taxes** 37
  - District-wide Total and Defined Area Tax Rates 38
  - Market and Assessed Values 39
  - Property Tax Levy 43
  - M&O Property Tax Rate Compression 44
- **Utility Revenue** 46
  - Water Revenues and Consumption 46
  - Rate Setting and Seasonality 46
  - Environmental Drivers of Water Consumption 48
  - Wastewater Revenues 50
  - Stormwater Drainage Revenues 51

New Stormwater Rate 52
Rates 52
Park and Recreation Revenue....53
Programming Revenue 53
Rental Revenues 57
Memberships....59
Fees....59

Strategic Goals and Strategies FY 2022 to FY 2032 (P1)....61

Long-range Operating Financial Plans (F7)....68

Fund Descriptions and Fund Structure (F1)....70

Department and Fund Relationship (O2)....72

Basis of Budgeting (F2) 73

Significant District Financial Policies (P3) 74

Budget Process (P4)....76

Public Engagements....78

Capital Program (F8)....80
The FY2026 capital project plan....81
Capital Project Plan - Public Works Department....82
Capital Project Plan - Shared Services Department....86
Capital Project Plan - Parks and Recreation 87
Capital Project Plan Future Years....92
Capital Project Plan Operational Impacts by Project....94

General Fund....95
General Fund Operating budget (F3) 95
General Fund Debt Obligations (F9)....97
General Fund Reserve Replenishments (F5) 99
Consolidated Position Summary Schedule (O3) 99
Public Works Department (O4)....102
Strategic Goal Alignment (O5) 103
Public Works Department Position Summary Schedule (O3)....105
Public Works Cost Center Programs....108
Public Works Cost Center Charters (O5)....113
Public Works Goals and Objectives (O5) 123
Public Works Department Performance Metrics (O6) 125
Shared Services Department (O4)....126
Strategic Goal Alignment (O5) 126
Shared Service Department Position Summary Schedule (O3) 128

Shared Services Cost Center Programs....130
Shared Services Cost Center Charters (O5)....138
Shared Services Goals and Objectives (O5)....152
Shared Services Department Performance Metrics (O6)....154
Parks and Recreation Department (O4)....156
Strategic Goal Alignment (O5)....157
Parks & Recreation Department Position Summary Schedule (O3)....160
Parks and Recreation Cost Center Programs....163
Parks and Recreation Cost Center Charters (O5)....170
Parks and Recreation Goals and Objectives (O5)....185
Parks and Recreation Department Performance Metrics (O6)....186

Debt Service Fund (F9)....187

Appendix A: Draft Revision notes (C2)....191

Appendix B: Glossary (C4)....202

Appendix C: Safekeeping Policy (P3)....209

Appendix D: Fund Balance Policy (P3)....235

Appendix E: Investment Policy (P3)....241

Appendix F: District Formation....257

Appendix G: District Bonds....258

Appendix H: FY 27 Budget Process and Calendar (P4)....259

Appendix I: Strategic Goals and Strategies Process for Creating (P1)....264

Appendix J: Debt Obligations (F9)....266

Appendix K: Debt Policy....268

Appendix L: Three-Year Consolidated and Fund Financial Schedules (F4)....274

Introduction

How To Use This Document

The Annual Budget Document for Fiscal Year 2026, beginning October 1, 2025, 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 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 2026 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 improvements, 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

Area

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

Extra-Territorial Jurisdictions

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

Photo 2: BCMUD water tower

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.

Photo 3: BCMUD sign

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, 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 now treats raw water from Lake Georgetown and its groundwater wells with 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 previously operated wastewater treatment plants located in both the North and South portions.

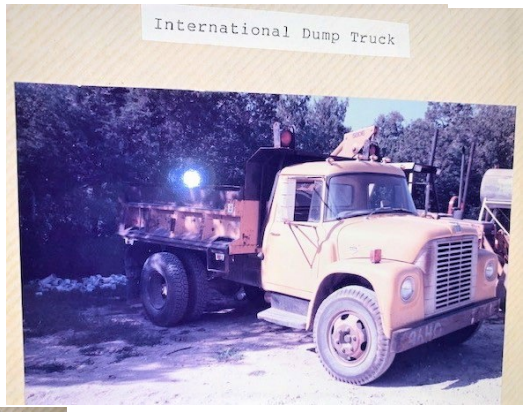


Photo 5: BCMUD truck

Photo 6: BCMUD truck

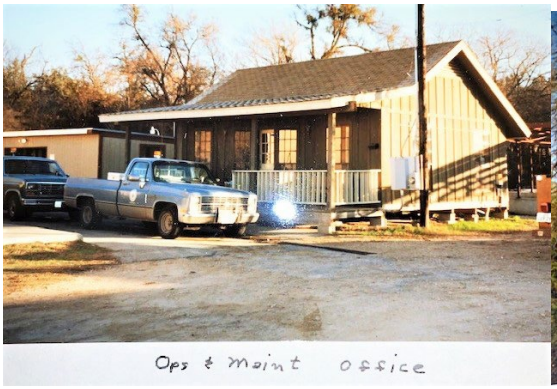


Photo 7: BCMUD Facility

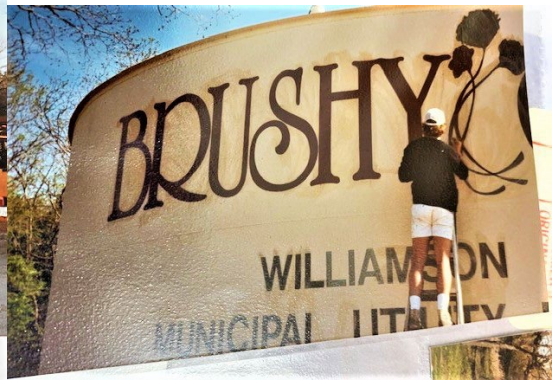


Photo 8: BCMUD sign

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 parks include Sendero Springs Park, Brushy Creek North Park, Creekside Park, Shirley McDonald Park (duck pond), Cat Hollow Park, Pepper Rock Park, Racine Woods Park, Little Village Park, Highland Horizon Park, Sendero Valley Park, and Community Park. The District has numerous trails and greenbelts, an 18-hole disc golf course, and a Community Center with over 60,000 square feet of recreation and meeting space. The Community Center 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

Brushy Creek Municipal Utility District Annual Budget

For the Fiscal Year

October 1, 2025, to September 30, 2026

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

Message from the Board of Directors (C2)

Photo 13: 2026 BCMUD Board of Directors

The Board of Directors of the Brushy Creek Municipal Utility District is pleased to present the approved budget for the 2025-2026 fiscal year. The FY 2026 Budget reflects the Board's intention to continue to improve and expand District amenities and services while carefully managing limited resources. For FY 2026, the District's budget reflects a decrease to both the District-wide tax rate and the Defined Area tax rate. This budget book provides a comprehensive financial analysis, including a long-range forecast found further down in this document. We encourage you to explore this document further to understand the District's operations and strategic plans.

In 2019, the Texas Property Tax Reform and Transparency Act (Senate Bill 2) was enacted and later amended in June 2023. The impact of this Act is that as property values increase, the tax rate must decrease. While this benefits individual taxpayers, it fundamentally limits the District's ability to generate revenue from property taxes even as costs rise.

The District's total operating budget for FY 2026 is $23.2 million. This budget is funded from multiple sources: property taxes (41.3%), retail and wholesale water services (32.4%), recreational program fees and facility rentals (10.7%), solid waste and recycling fees (6.9%),

maintenance and operations fees (3.3%), business and residential fees (2.6%), investments (2.3%), and long-term lease income (0.4%).

Property tax revenue continues to represent a declining share of the District's total budget. Last year, property taxes accounted for 41.7% of revenue; this year they represent 41.3%, a reduction of 0.4 percentage points. For FY 2026, the District will receive $426,205 more in property tax revenue than last year, but this represents a declining proportion of property tax revenue, forcing the District to cover $92,800 in operational costs from other revenue sources that were previously funded by property taxes.

This challenge is compounded by the District's historically conservative tax rate position. In 2013, Brushy Creek MUD's tax rate of $0.500000 was already the lowest among neighboring districts. Through sound fiscal management, the District made modest reductions through 2020, maintaining rates at $0.460000 while building prudent reserves. However, Senate Bill 2 fundamentally changed the District's revenue generation capacity. Between FY20 and FY26, the tax rate has decreased by 15.9% (from $0.460000 to $0.386837), compressing the District's ability to accommodate inflation through property tax revenue. The District has been unable to adjust for inflation since 2019, which challenges the District's ability to maintain its aging infrastructure while sustaining the quality of life and richness of programming that the community has come to expect.

In response to these fiscal constraints and the reduction in property tax revenue available to support District operations, the Board obtained $4 million in federal American Rescue Plan Act (ARPA) funding for critical improvements and protections to our utility infrastructure. While District leadership has made every attempt to be exhaustive regarding cost cutting measures, more options have become necessary. The Board began reviewing alternative revenue sources in FY 2025 and added the Land Management Fee of $9/month and the Emergency Management Fee of $0.75/month. For FY 2026, the Board plans to increase the Stormwater fee to support stormwater operations and drainage management as required by TCEQ. This fee started at $1.50 in 2010 and increased to $2.00 in 2023; it has remained unchanged since and never fully covered related costs. A planned fee increase is intended to fully cover costs associated with the stormwater management cost center and its expanded regulatory requirements.

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 that provide strategic direction for the District's operations, programming, capital projects, and long-term planning. The FY 2026 Budget incorporates these goals.

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

The District-wide Total Tax rate is at $0.386837 per $100 of assessed valuation, a reduction of $0.000184 from the prior year. This consists of $0.301837 for maintenance and operations and $0.085000 for the District-wide debt service. The District's Defined Area tax rate is at $0.090000 per $100 of assessed valuation, a reduction of $0.1 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 2026 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:

- Field Operations Site & Building Improvements
- ARPA- Drinking Water Source & Treatment
- Brushy Creek Water-treatment Facility HVAC Replacement
- Brushy Creek North Sanitary Sewer Capacity
- Advanced Meter Infrastructure (AMI)
- Brushy Creek Water-treatment Facility electrical controls rehabilitation
- Liberty Walk lift station: Rehabilitation
- Emergency Interconnect Brushy Creek and the City of Round Rock

Parks & Recreation Projects

Continuing the District's priority of providing high-quality parks and recreation amenities, the FY 2026 Budget includes funding for new equipment, improvements, and projects, including:

- District Trails and Pedestrian Path Repairs
- Shirley McDonald Trail & Outfall Improvements
- Tennis and Basketball Court Resurfacings
- Community Center Garden Refurbishment
- Community Park Trail TPWD Grant
- Post URI Tree Remediation
- Parks and Open Space Master Planning

The Brushy Creek Life

The FY 2026 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".

Brushy Creek Municipal Utility District Overview

Brushy Creek Municipal Utility District (BCMUD) is a full-service provider of utilities, parks, and recreation amenities for a growing suburban community in Williamson County, Texas. Following annexations, the District spans approximately 2,210 acres (3.45 square miles). While the U.S. Census-designated Brushy Creek CDP totals about 7 square miles, BCMUD serves most of this area.

The District maintains roughly 5,700 active retail water connections (FY2023 audit, TCEQ TSI-1), positioning it among the larger MUDs in Texas. Population estimates, based on CDP data, suggest BCMUD serves the majority of a 22,000-plus resident community, placing it in the upper tier of standalone municipal utility districts by service scale.

Beyond utilities, BCMUD is recognized for offering best-in-class amenities. The District operates four swimming pools (including one heated, year-round facility), an expansive trail and park system, tennis courts, and a 60,000-square-foot Community Center that serves as a hub for programs and events. This investment in recreation has earned statewide recognition, including the 2024 TRAPS Gold Medal Award for excellence in parks and recreation (Class V, communities ≤30,000 population).

BCMUD is also a leader in financial stewardship and transparency. The District was awarded the GFOA Distinguished Budget Presentation Award (FY2025), demonstrating commitment to clear communication, long-range financial planning, and best practices in budgeting.

BCMUD is a large, well-established utility district serving a substantial population base with both reliable infrastructure and award-winning community amenities. With its scale, strong governance, and commitment to excellence, the District is widely regarded as a model for combining essential services with a high quality of life—what residents know as *The Brushy Creek Life*.

District Awards

Excellence in Water Quality and System Management

Brushy Creek Municipal Utility District is widely recognized among the top-performing public water systems in Texas. In Summer 2025, the Texas Commission on Environmental Quality (TCEQ) honored the District with three major awards simultaneously, a rare achievement that underscores BCMUD's leadership in water quality, innovation, and security.

Outstanding Public Drinking Water System Award

This award recognizes utilities that achieve exemplary water quality, operational performance, and compliance with all applicable regulations. While dozens of systems have earned this distinction since 2005, the recognition remains relatively rare, and as of 2025 only two of nearly 7,000 systems in Texas held the award. Granted on a biennial basis, award recipients like BCMUD continue to hold this distinction through the recognition period, even if the next opportunity to receive it does not occur until a later year. BCMUD earned this recognition by maintaining a flawless compliance record, consistently exceeding TCEQ capacity requirements for production, storage, and service pump capacity, and by promoting year-round water conservation and source water protection.

Photo 14: BCMUD Superior Public Water System logo

Innovative or Proactive Water System Award

Awarded to systems that implement forward-thinking strategies beyond regulatory minimums, BCMUD received this distinction for its pioneering use of a copper ion system to prevent zebra mussel infestation at its raw water intake. Since the installation of the system in 2022, evidence confirms that the invasive species has been effectively eliminated from the District's water supply infrastructure, making BCMUD a model for innovation across Texas.

Water System Security Program Award

This award highlights systems that proactively safeguard water infrastructure and public health. BCMUD was recognized for its robust multi-layered security program, which includes cameras, motion sensors, improved lighting, and an emergency alert system, as well as strong partnerships with state and local agencies through initiatives like TxWARN. Together, these measures ensure the District can respond quickly and effectively to emergencies and potential threats.

Superior Public Water System Designation

In addition to these 2025 awards, Brushy Creek has consistently maintained the Superior Public Water System designation since 2006—the highest rating granted by TCEQ. Fewer than 11% of Texas systems hold this designation. To achieve and maintain it, utilities must exceed stringent benchmarks in water treatment, storage, capacity, and operations, standards BCMUD has consistently surpassed. Earning three TCEQ awards in a single year, while maintaining nearly two

decades of Superior status, places Brushy Creek MUD in an elite category of Texas water providers. Few systems achieve even one of these awards in a given year, and BCMUD's consistent recognition reflects its long-standing commitment to excellence, innovation, and the protection of *The Brushy Creek Life*

Government Finance Officers Association's Distinguished Budget Presentation Award

In Fall 2024, Brushy Creek MUD received the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for its FY25 budget. The award was established in 1984 to encourage and assist state and local governments as they prepare their budgets to meet best practices that include enhancing transparency and exceling as a policy document, financial plan, operations guide, and communications tool.

Photo 15: Government Finance Officers Associations' Award logo

Best Parks & Recreation Management Award

The Brushy Creek Municipal Utility District has won the 2024 Texas Recreation and Park Society, or TRAPS, Gold Medal for excellence in recreation and park management. The District received the gold medal on March 1, taking the top honor in the Class V division, which encompasses Texas municipal entities with a population of 30,000 or less. Since 2021, BCMUD Parks and Recreation Department accomplishments include a thorough improvement of parks infrastructure Districtwide, the addition of innovative new programming such as adult sports leagues and camps, and a pool renovation and playscape replacement at Cat Hollow Park.

2024 Traps Gold Medal Winner - Class V

Photo 16: Texas Recreation and Park Society Gold Medal logo

Best Place to Live

The Brushy Creek Community has been ranked one of the Best Places to Live by Niche for several years. Niche has more reviews and statistics on places to live than any other site. Niche rankings are based on rigorous analysis of local amenities as well as data from the U.S. Census, FBI, BLS, CDC, to compare cities, towns, and neighborhoods across the US. Niche Awards we've received include:

Photo 17: Niche Best Place to Live Award logo

2025:

- #1 Suburb to live in the Austin area
- #10 Place in Texas to raise a family
- #12 Suburb to live in Texas

Organizational Chart (O1)

Figure 1: Organizational Chart

Location of Brushy Creek MUD

Brushy Creek MUD is located within 15 minutes of downtown Austin, an hour and a half from San Antonio, and three hours from Houston and the Dallas-Fort Worth Metroplex. The Austin-Bergstrom International Airport is 30 minutes away, offering direct flights to many national and international destinations.

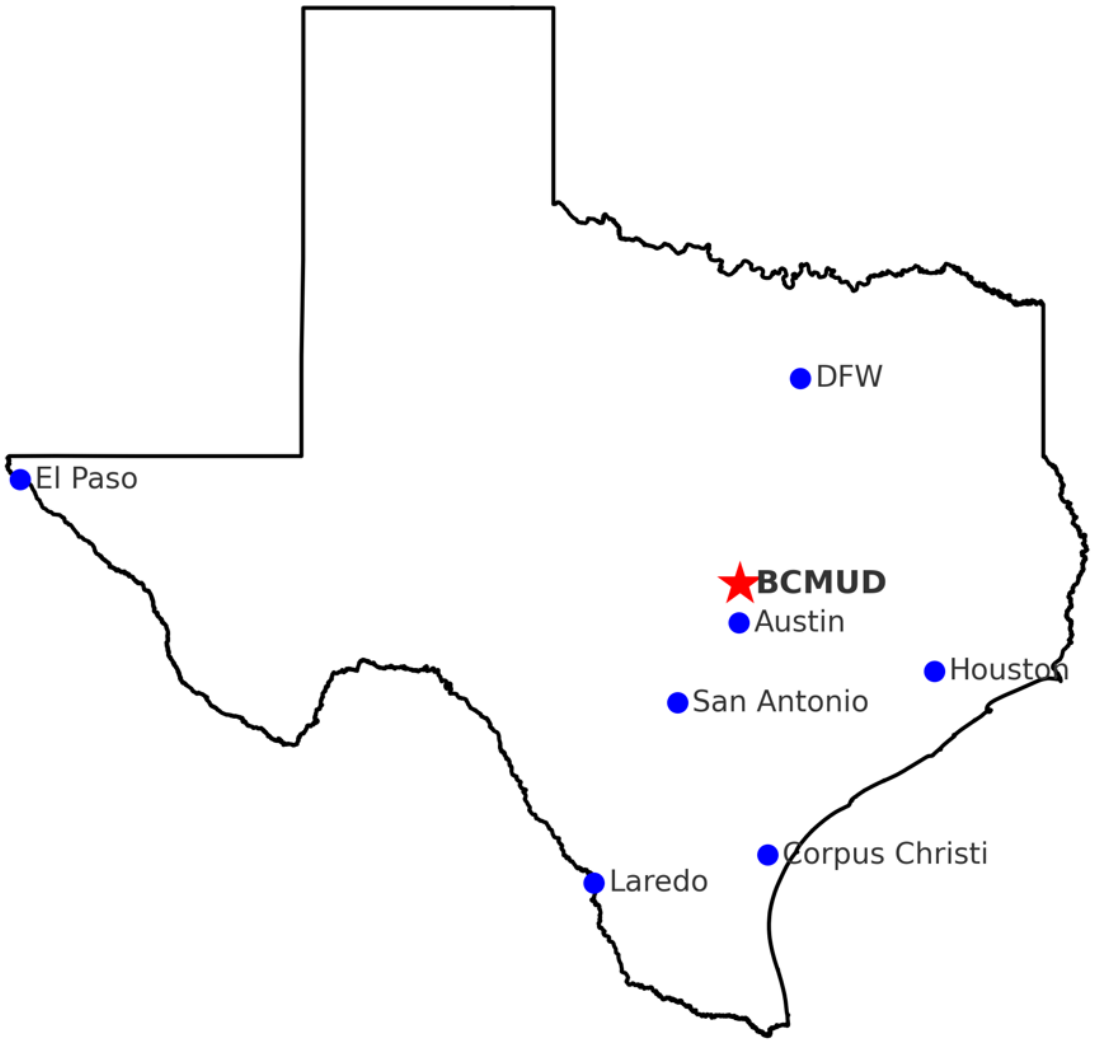


Photo 18: BCMUD geographical location

Distance to Austin – 20 miles

Distance to San Antonio – 100 miles

Distance to Houston – 175 miles

Distance to Dallas/Fort Worth – 185 miles

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 19: BCMUD logos

Statistical and Supplemental Information (C3)

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 (54) corporate HQ among Fortune 500 companies, as of June 2025.

Williamson County promotes to be the 10th fastest growing county in the nation, with the City of Georgetown continuing to remain in the top 10 fastest growing cities in the United States, at number 8. 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 in 2023.

The average temperatures in Williamson County range from 42/59 degrees Fahrenheit (January) to 74/97 (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.

Budget Overview (C2)

The FY2026 Budget provides a balanced financial plan that reflects legislative constraints, stable revenues, rising costs, and continued investment in the District's infrastructure and community amenities.

Revenues

- Total FY2026 revenues are projected to remain stable, with property tax revenues constrained by state law under Senate Bill 2 and House Bill 2815.
- With the District at build-out, growth in utility revenues is limited; consumption levels fluctuate primarily with weather conditions rather than new connections.
- New and revised **fees** provide additional stability: full-year implementation of the $9 Park Maintenance Fee and $0.75 Emergency Management Fee (introduced mid-year FY2025), the increase in the Stormwater Fee from $2 to $5 per month, and drought surcharge authority (budgeted at $0 in FY2026).

Expenditures

- Total expenditures reflect a 3-4% increase in labor, goods, and services to account for inflationary trends.
- Shared Services and Public Works remain the largest operating functions, supporting water, wastewater, stormwater, parks, and administrative services.
- Waste management services will be maintained without fee increases, though vendor responsibilities for customer service will expand.

Capital

- Capital investment accounts for 30% of the FY2026 budget, including 8% in carryover projects from FY2025.
- Projects focus on rehabilitating aging infrastructure, enhancing public use facilities, improving resilience to droughts and storms, and leveraging GIS and asset management technology.
- 2% of capital projects are supported by grant funding.

Trends and Priorities

- FY2025 focused on introducing new fees, initiating winterization, and beginning stormwater rate study conversion.
- FY2026 shifts toward full implementation: operating with a stabilized fee structure, completing major capital renewal projects, advancing resilience measures, and enhancing communications and customer service.
- The District's AA bond rating positions it favorably for long-term financing needs.

Proposed to Adopted Budget Changes

- Final adopted revenues reflect conservative adjustments to water consumption assumptions due to continuing drought.
- Capital projects were reprioritized to emphasize infrastructure rehabilitation over expansion.
- Service levels are maintained, with incremental improvements funded by new fees.

The FY2026 Budget balances fiscal responsibility with strategic investment. Revenues are stabilized through new fee structures, expenditures address inflation and service delivery, and capital projects focus on renewal and resilience. Together, these priorities position the District to deliver award-winning services, maintain financial integrity, and respond effectively to both community needs and regulatory challenges.

Priorities, Issues, and Conditions (P2)

The FY2026 Budget reflects the District's commitment to sustaining *The Brushy Creek Life* while navigating fiscal, regulatory, and operational challenges.

Legislative and Economic Constraints

State law continues to compress the District's M&O tax rate under SB 2 and HB 2815, limiting flexibility as valuations rise. With the District at build-out, property tax growth is modest, requiring greater reliance on fees and operational efficiencies. Inflation remains a pressure point, with labor and service costs budgeted to rise 4% in FY2026.

Community Growth and Developed District Status

The District continues to serve one of the fastest-growing regions in Texas. While market corrections have tempered steep appraisal increases from 2022, valuations remain strong. With over 95% of build-out achieved, the District's focus shifts from expansion to renewal, resilience, and long-term asset management.

Capital Investment and Bond Rating

The District's S&P bond rating improved from AA- to AA, placing Brushy Creek among the highest-rated Texas water districts. Capital investment accounts for 30% of the FY2026 budget (including 8% carryover), focused on rehabilitating aging infrastructure, enhancing facilities, and leveraging asset management technologies. Two percent of these projects are supported by grants requiring design or construction milestones.

Regulatory and Operational Challenges

The District is addressing drought, winter storms, and Texas power grid instability through a package of resilience measures: drought surcharge structures to stabilize revenues, winterization protections for critical assets, industrial surge protections, and expanded generator capacity. Federal mandates on water quality and escalating cybersecurity threats also require continued investment in treatment planning and digital security, supported through partnerships with CISA.

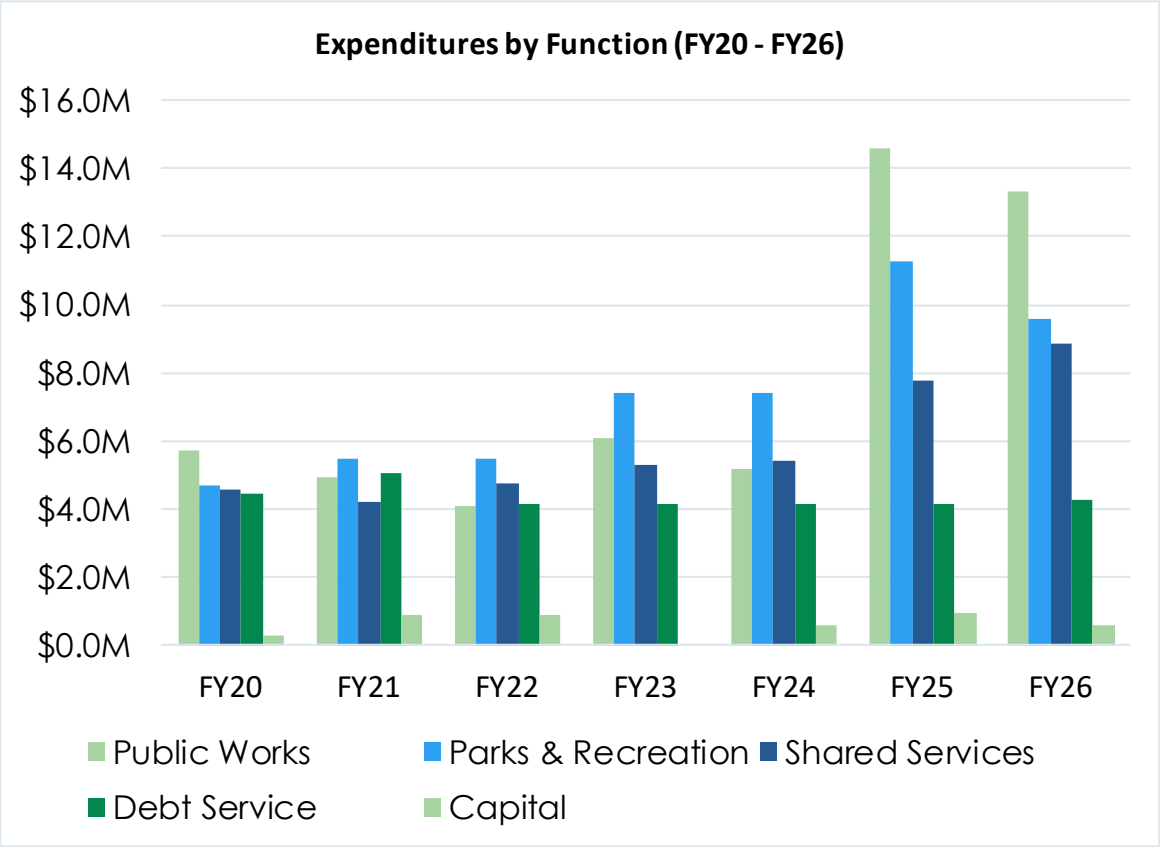


Figure 2: Expenditures by function (FY20-FY26)

Service Levels and Fees

Waste Management Services

Waste management services are not budgeted to increase with the contract renewal. The waste management services provider will assume frontline customer service responsibilities with residents, while Brushy Creek MUD closely monitors to ensure the Brushy Creek Life is sustained.

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. The park maintenance fee of $9.00 per month supports 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 fee would ensures these spaces remain safe, beautiful, accessible, and clean for District residents. Introduced mid-year FY 2025, FY 2026 includes the fee for the full fiscal year.

Emergency Management and Hazard Mitigation Fee

The fee of $0.75 per month allows 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 supports the ongoing maintenance and operations of the District's efforts to continue fire mitigation for shaded fuel break-designated areas. Introduced mid-year FY 2025, FY 2026 includes the fee for the full fiscal year.

Stormwater rate assessment

An independent Stormwater rate study recommended a $14.00 per ERU rate increase. This rate increase was deferred to allow time for a new stormwater rate calculation method to be fully implemented. Given the consistently rising cost of maintenance and operation of the District's extensive stormwater infrastructure, the District is updating the fee from $2.00 to $5.00 in FY 2026.

Water rate drought stage surcharge

In FY 2024, the District entered an extended drought, and then entered into drought conditions again during FY 2025. To provide options to maintain the financial integrity of the District during droughts by recovering lost revenues associated with consumption reductions and recovering additional costs associated with enacting and enforcing compliance with the drought stages, drought stage surcharges are introduced. The surcharges are presently set at and budgeted at $0.

Cybersecurity

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

Actions and Solutions

To address these challenges, the FY2026 Budget includes:

- **Strategic Master Planning:** Execution of the Parks and Open Spaces Master Plan, Asset Management and Contingency Plan, and Risk and Resilience Assessments to guide long-term infrastructure renewal.
- **Enhanced Financial Stewardship:** Conservative revenue forecasting, careful expenditure prioritization, and maintenance of healthy fund balance reserves to protect against economic volatility and safeguard financial stability.
- **Regulatory Readiness:** Continued participation in PFAS/PFOS technology evaluations, integration of GIS into asset management, and investment in cybersecurity to strengthen compliance.

- **Efficiency and Service Enhancements:** Administrative office remodels, technology upgrades in customer service, and workforce development initiatives through the Brushy Creek Academy to improve service delivery without raising broad operating costs.

FY2026 vs. FY2025 Priorities

While FY2025 emphasized planning—introducing new fees, initiating winterization upgrades, and beginning stormwater rate study conversion—FY2026 moves into full implementation and capital renewal. Priorities include operating with a stabilized fee structure, completing major resilience investments, advancing rehabilitation of aging assets, and enhancing customer service through vendor partnerships and communications improvements.

The FY2026 Budget balances fiscal responsibility, resilience, and regulatory readiness. Through disciplined financial management, new fee structures, and targeted capital investments, the District is well positioned to sustain award-winning services while navigating legislative limits, economic pressures, and evolving community needs.

Photo 20: BCMUD water tower

Tax Rate Summary

The District's overall tax rate of $0.386837 per $100 is $0.000184 reduced from the prior Tax Year, and the Defined Area Interest and Sinking Fund (Debt Service) tax rate of $0.090000 has decreased from the preceding year. Due to increased certified assessed valuations within the District, the adopted tax rates will result in a $426,205 (5%) increase in M&O property tax revenues for the District. The District adopted a $10k homestead exemption in Tax Year 2024.

Taxable Values at a 99.00% collections rate	Tax Year 2025 (FY26)	Tax Year 2024 (FY25)	Percent Change
Market Valuations			
District-Wide	$ 3.7B	3.5B	4.8%
Defined-Area	862.0M	806.9M	6.8%
Total Certified Taxable Values			
District-Wide	3.2B	3.1B	5.0%
Defined-Area	825.8M	774.2M	6.7%
Adopted Tax Rates (per $100)			
District-Wide M&O Tax Rate	0.301837	0.301653	0.1%
District-Wide Debt Service Tax Rate	0.085000	0.100000	-15.0%
Defined-Area Debt Service Tax Rate	0.090000	0.100000	-10.0%
Projected Tax Revenues			
From the District-Wide M&O Tax Rate	9,571,655	9,112,459	5.0%
From the District-Wide Debt Service Tax Rate	2,695,466	3,020,841	-10.8%
From the Defined-Area Debt Service Tax Rate	735,746	766,422	-4.0%
District-Wide			
Average Homestead Value	446,716	415,689	7.5%
Average Tax Bill	1,728	1,670	3.5%
The value of one penny on average tax bill	45	42	7.5%
The tax revenue of one penny	320,317	305,135	5.0%
Defined-Area			
Average Homestead Value	656,654	656,654	0.0%
Average Tax Bill	591	611	-3.3%
The value of one penny on average tax bill	66	66	0.0%
The tax revenue of one penny	$ 82,575	77,416	6.7%

Figure 3: Taxable Values

Total Governmental Funds Overview (F3)

The FY 2026 budget includes a planned drawdown of **$10 M** from total governmental fund balances. This use of reserves is **intentional and capital-focused**, aligned with the BCMUD's adopted **Fund Balance Policy** and long-term financial strategy.

FY26 Total Government Funds Summary By Funds	Total Governmental	General Fund	Debt Service	Capital Fund
Beginning Fund Balance				
Fund Balance as of (09/30/2024)	$ 38,433,478	33,437,446	2,580,293	2,415,739
FY25 Change in Net Position	(9,072,514)	(8,048,943)	(261,016)	(762,556)
FY25 operating surplus (projected)	4,911,833	4,911,833	-	-
Total projected (10/1/2025)	**34,272,797**	**30,300,336**	**2,319,277**	**1,653,183**
FY 2026 Funding Sources				
Operating revenues	26,782,613	23,194,001	3,534,713	53,899
Grants, Reimbursable Expenses	300,000	300,000	-	-
Fund balance used	9,983,864	9,983,864	-	-
Total FY26 Funding Sources	**37,066,477**	**33,477,865**	**3,534,713**	**53,899**
FY 2026 expenditures				
Operating expenditures	20,468,371	20,374,371	94,000	-
Debt Service	5,326,331	569,301	4,161,850	595,180
Capital Expenditures	11,362,864	11,362,864	-	-
Revenues reserved for future obligations	814,400	814,400	-	-
Total FY26 expenditures	**37,971,966**	**33,120,935**	**4,255,850**	**595,180**
Surplus (Deficit)				
Operating Surplus (Deficit)		***2,819,630***		
Net Budget Surplus (Deficit)	**(905,489)**	**356,930**	**(721,137)**	**(541,281)**
Change in Fund Balance				
Fund balance used	(9,983,864)	(9,983,864)	-	-
Net Budget Surplus (Deficit)	(905,489)	356,930	(721,137)	(541,281)
Revenues reserved for future obligations	814,400	814,400	-	-
Total change in fund balance	**(10,074,952)**	**(8,812,534)**	**(721,137)**	**(541,281)**
Ending Fund Balance				
Total Projected (09/30/2026)	**$ 24,197,844**	**21,487,802**	**1,598,140**	**1,111,902**

Figure 4: FY26 Total Governmental Funds

- No structural imbalance: Across all governmental funds, **recurring revenues exceed recurring operating expenditures**. For example, the General Fund shows an operating surplus of **$2.9 M**, demonstrating strong underlying financial health.
- Use of reserves is one-time in nature: The $10 M drawdown supports **$16.6 M in capital expenditures** and is **not used to subsidize ongoing operating costs**.
- **Policy-aligned approach**: The drawdown aligns with BCMUD's Fund Balance Policy, which authorizes the use of reserves for capital infrastructure, strategic initiatives, emergency response, and economic resilience.

- **Strong reserve position maintained**: The total ending fund balance for governmental funds is projected to be **$24 M**, with the General Fund maintaining a balance of **$21.5 M**.

Consolidated Financial Schedule FY 2026	All Funds	% ot Total	General Fund	% ot Total	Debt Service Fund	Capital Fund
Beginning Fund Balance	**$34.3M**		**$30.3M**		**$2.3M**	**$1.7M**
Revenues						
Property Tax	13.0M	49%	9.6M	41%	3.4M	
Utility Programs	9.7M	36%	9.7M	42%		0.0M
Recreational Programs	3.2M	12%	3.2M	14%		
Investment and Other	0.9M	3%	0.7M	3%	0.1M	0.1M
Total revenues	**26.8M**		**23.2M**		**3.5M**	**0.1M**
Expenditures						
Compensation	9.3M	36%	9.3M	44%		
Contractual	7.4M	29%	6.7M	32%	0.1M	0.6M
Equipment and Supplies	1.5M	6%	1.5M	7%		
Maintenance, Repair, and Facility	0.5M	2%	0.5M	3%		
Utilities	0.8M	3%	0.8M	4%		
Debt Service	4.7M	18%	0.6M	3%	4.2M	
Other	1.5M	6%	1.5M	7%		
Total expenditures	**25.8M**		**20.9M**		**4.2M**	**0.6M**
Net Surplus (Deficit)	**1.0M**		**2.3M**		**-0.7M**	**-0.5M**
Other Funding Sources	**0.3M**		**0.3M**			**0.0M**
Capital Expenditure	**12.2M**		**12.2M**			
Budget Adjustments	**0.0M**					
Reserve Replenishments	**0.8M**		**0.8M**			
Net Change in Fund Balance	**(10.1M)**		**(8.8M)**		**(0.7M)**	**(0.5M)**
Ending Fund Balance	**$24.2M**		**$21.5M**		**$1.6M**	**$1.1M**

Figure 5: Consolidated Financial Schedule

BCMUD's use of reserves is **strategic, policy-driven, and fiscally responsible**, ensuring investment in long-term assets without compromising operating stability or future financial flexibility.

Three Year Consolidated Financial Schedules (F4)

The FY2026 proposed consolidated budget reflects continued financial stability, with revenues of $26.8 million driven by steady property tax collections and consistent utility program performance. Expenditures are projected at $25.7 million, reflecting measured increases in compensation and contractual services to support service delivery and infrastructure management. While a modest operating surplus of $1.0 million is anticipated, planned capital investments of $12.2 million will reduce the fund balance to $23.7 million by year-end. Even with this drawdown, the District maintains a strong reserve position that ensures long-term sustainability and the capacity to meet future community needs.

Consolidated Financial Schedule (All Funds)	FY 2026 Proposed	FY 2025 Budget	FY 2024 Actual	FY 2023 Actual
Beginning Fund Balance	**$34.3M**	**38.4M**	**34.3M**	**31.1M**
Revenues				
Property Tax	13.0M	12.9M	13.0M	13.1M
Utility Programs	9.7M	9.6M	9.2M	9.1M
Recreational Programs	3.2M	2.7M	2.6M	2.4M
Investment and Other	0.9M	0.7M	2.4M	1.7M
Total revenues	**26.8M**	**25.9M**	**27.1M**	**26.3M**
Expenditures				
Compensation	9.3M	8.7M	7.4M	6.5M
Contractual	7.4M	7.6M	6.3M	5.9M
Equipment and Supplies	1.5M	1.2M	1.0M	0.9M
Maintenance, Repair, and Facility	0.5M	0.7M	0.7M	0.3M
Utilities	0.8M	0.8M	0.7M	0.7M
Debt Service	4.7M	4.6M	4.6M	4.7M
Other	1.5M	0.8M	0.1M	0.1M
Total expenditures	**25.7M**	**24.5M**	**20.8M**	**19.1M**
Net Surplus (Deficit)	**1.0M**	**1.4M**	**6.3M**	**7.2M**
Other Funding Sources	**0.3M**	**4.3M**	**0.3M**	**0.0M**
Capital Expenditure	**12.2M**	**15.5M**	**2.5M**	**4.0M**
Budget Adjustments	**0.0M**	**4.9M**	**0.0M**	**0.0M**
Reserve Replenishments	**0.3M**	**0.8M**	**0.0M**	**0.0M**
Net Change in Fund Balance	**(10.5M)**	**(4.2M)**	**4.1M**	**3.2M**
Ending Fund Balance	**$23.7M**	**34.3M**	**38.4M**	**34.3M**

Figure 6: Three Year Consolidated Financial Schedule

GASB Fund Balance (F5)
September 30, 2025 – Start of Fiscal Year

The District's projected FY 2026 fund balance at the start of the fiscal year (9/30/2025) is presented in full alignment with GASB Statement No. 54, offering clear insight into the purpose, restrictions, and strategic designations across all governmental funds. The presentation classifies fund balances by level of constraint—**restricted, non-spendable, committed, assigned, and unassigned**—and organizes them by fund (General Fund, Debt Service Fund, and Capital Fund), consistent with the District's adopted financial policies and best practices for municipal utility districts (MUDs).

GASB Fund balance per policy (09/30/2025)	Total Governmental Funds	General Fund	Debt Service	Capital Fund
Restricted				
Debt Service	$ 2,894,277	575,000	2,319,277	-
Capital projects	1,653,183		-	1,653,183
Park capital fees	1,062,052	1,062,052	-	-
Prepaids	100,000	100,000	-	-
Total restricted	**5,709,513**	**1,737,052**	**2,319,277**	**1,653,183**
Committed	**3,044,100**	**3,044,100**	**-**	**-**
Assigned reserves for CAPEX	**3,060,492**	**3,060,492**	**-**	**-**
Assigned for projects	**6,888,009**	**6,888,009**	**-**	**-**
Unassigned	-		-	-
6-month Operating reserve	10,914,184	10,914,184	-	-
3-month Revenue protection	4,307,051	4,307,051	-	-
Unassigned unallocated	1,163,849	1,163,849	-	-
Total unassigned	**16,385,083**	**16,385,083**	**-**	**-**
Total GASB Fund balance (09/30/2025)	**$ 35,087,197**	**31,114,736**	**2,319,277**	**1,653,183**

Figure 7: Fund Balance at Start of Fiscal Year

Restricted fund balance totals approximately **$5.7 M**, encompassing $2.3 M for debt service, $1.7 M for capital projects (Capital Fund), and $1.06 M in park capital fees. These amounts are legally or contractually limited to specific uses, ensuring compliance with bond covenants, capital impact agreements, and designated fee purposes. Also included is **$100,000 in prepaid expenditures**, categorized as **non-spendable**, which reflects resources not available for appropriation.

Committed and assigned fund balances reflect the District's forward-looking approach to infrastructure and capital planning. A total of **$13 M** is committed for capital expenditures, representing reserves designated at the end of FY 2025 for ongoing or strategic projects.

The **unassigned fund balance** is structured for fiscal resiliency and includes:

- A **6-month operating reserve** to ensure uninterrupted service delivery.
- A **3-month revenue protection reserve** to buffer against economic volatility or delayed revenue.
- An **unallocated remainder**, offering discretionary flexibility for emerging priorities or future capital commitments.

The total FY 2026 GASB fund balance across all governmental funds is projected at $35 M, with the General Fund comprising $31 M of that total. This presentation underscores the District's commitment to disciplined reserve planning, long-term stability, and compliance with adopted fund balance policy.

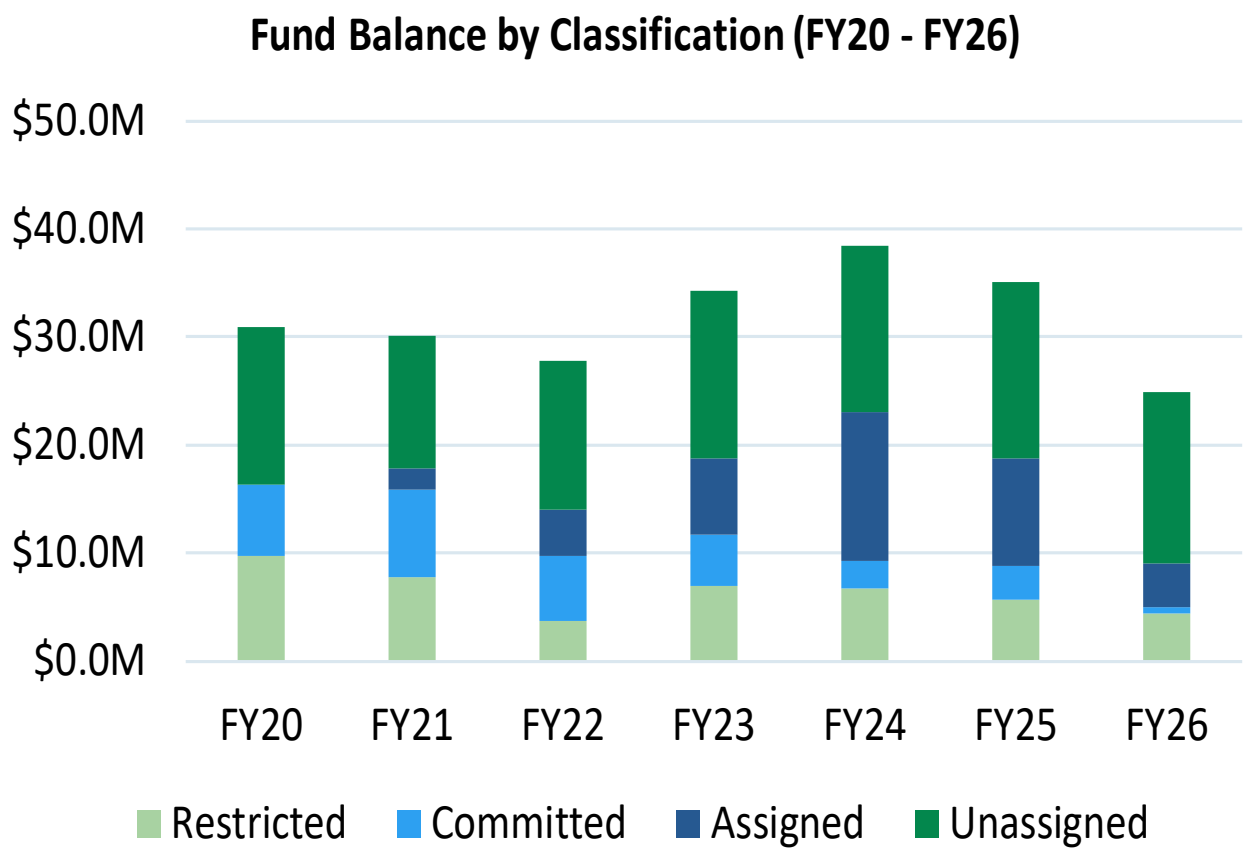


Figure 8: Fund Balance Classification

September 30, 2026 – End of Fiscal Year

The District's projected FY 2027 fund balance at the start of the next fiscal year (9/30/2026) is presented in full alignment with GASB Statement No. 54, offering clear insight into the purpose, restrictions, and strategic designations across all governmental funds. The presentation classifies fund balances by level of constraint—**restricted, non-spendable, committed, assigned, and unassigned**—and organizes them by fund (General Fund, Debt Service Fund, and Capital Fund),

consistent with the District's adopted financial policies and best practices for municipal utility districts (MUDs).

GASB Fund balance per policy (09/30/2026)	Total Governmental Funds	General Fund	Debt Service	Capital Fund
Restricted				
Debt Service	$ 2,173,140	575,000	1,598,140	-
Capital projects	1,111,902		-	1,111,902
Park capital fees	1,062,052	1,062,052	-	-
Prepaids	100,000	100,000	-	-
Total restricted	**4,447,094**	**1,737,052**	**1,598,140**	**1,111,902**
Committed	**480,866**	**480,866**	**-**	**-**
Assigned reserves for CAPEX	**3,147,892**	**3,147,892**	**-**	**-**
Assigned for projects	**900,758**	**900,758**	**-**	**-**
Unassigned				
6-month Operating reserve	10,914,184	10,914,184	-	-
3-month Revenue protection	4,307,051	4,307,051	-	-
Unassigned unallocated	706,379	706,379	-	-
Total unassigned	**15,927,614**	**15,927,614**	**-**	**-**
Total GASB Fund balance (09/30/2026)	**$ 24,904,224**	**22,194,182**	**1,598,140**	**1,111,902**

Figure 9: Fund Balance at End of Fiscal Year

Restricted fund balance totals approximately **$4.4 M**, encompassing $2.2 M for debt service, $1.1 M for capital projects (Capital Fund), and $1.1 M in park capital fees. These amounts are legally or contractually limited to specific uses, ensuring compliance with bond covenants, capital impact agreements, and designated fee purposes. Also included is **$100,000 in prepaid expenditures**, categorized as **non-spendable**, which reflects resources not available for appropriation.

Committed and assigned fund balances reflect the District's forward-looking approach to infrastructure and capital planning. A total of **$4.6 M** is committed to capital expenditures, representing reserves designated at the end of FY 2025 for ongoing or strategic projects.

The **unassigned fund balance** is structured for fiscal resiliency and includes:

- A **6-month operating reserve** to ensure uninterrupted service delivery.
- A **3-month revenue protection reserve** to buffer against economic volatility or delayed revenue.
- An **unallocated remainder**, offering discretionary flexibility for emerging priorities or future capital commitments.

The total FY 2026 GASB fund balance across all governmental funds is projected at $25 M, with the General Fund comprising $22 M of that total. This presentation underscores the District's

commitment to disciplined reserve planning, long-term stability, and compliance with adopted fund balance policy.

Photo 21: Spring 2025 BCMUD Town Hall meeting

Budget Metrics (O6)

BCMUD's key financial indicators reflect a **strong and resilient fiscal position**, consistent with best practices recommended by the Government Finance Officers Association (GFOA). BCMUD maintains structurally balanced operations, prudent debt management, and a healthy investment in long-term infrastructure. **These indicators also support Brushy Creek MUD's core value of Fiscal Responsibility**.

Financial Health and Sustainability	Budgeted	Benchmark	Alignment
Unassigned Fund Balance as a % of Expenditures	**51%**	**Greater than 20%**	**Excellent**
Unassigned fund balance (09/30/2026)	$16.4M		
General fund expenditures	$32.3M		
Operating Margin (General Fund)	**12%**	**Greater than 5%**	**Strong Surplus**
Operating revenues	$23.2M		
Operating expenditures	$20.4M		
Debt Service Ratio (General Fund)	**3%**	**Less than 10%**	**Very low burden**
Annual debt service	$0.6M		
Expenditures	$20.4M		
Debt Service Ratio (All Funds)	**14%**	**Less than 15%**	**On target**
Annual debt service	$5.3M		
Expenditures	$37.2M		
Unassigned Fund Balance Trend	**Trending up**		

Figure 10: Budget Metrics Financial Health and Sustainability

- **Unassigned Fund Balance** equals **51%** of General Fund expenditures, well above the GFOA minimum, providing ample reserves to weather economic downturns or emergencies.
- **Operating Margin** is **12%**, indicating a healthy structural surplus and demonstrating that **recurring revenues exceed recurring expenditures**.
- **Debt Service Ratios** remain within and just above recommended ranges, ensuring capacity for future strategic capital investments
    - **3%** of General Fund expenditures (target <10%),
    - **14%** of total governmental expenditures (target <15%).

Revenue Indicators	Budgeted	Benchmark	Alignment
Revenue per Capita	**$1.2k**		**On target**
General fund revenue	$23.2M	**$1.2k to $2.0k**	
Capita	*18,615*		
Elastic % of Revenue (GF)	**27%**		**Low volatility**
Inelastic revenue sources		**Less than 30%**	
Property tax	$9.6M		
Water sales (50%)	$2.4M		
Wastewater rates	$2.4M		
Stormwater fees	$0.4M		
Raw and wholesale water sales	$0.2M		
Parks maintenance fee	$0.7M		
Emergency management fee	$0.1M		
Total inelastic revenues	$15.9M		
Total General fund revenues	$23.2M		

Figure 11: Budget Metrics Revenue Indicators

- **Revenue per Capita** of **$1,244** falls within expected norms for a mid-sized, full-service local-government entity; indicating an adequate tax base to support ongoing services.
- **Elastic Revenue Share** is **27%**, below the 30% risk threshold. BCMUD's revenue structure is relatively stable and less vulnerable to economic fluctuations.

Expenditure Indicators	Budgeted	Benchmark	Alignment
Expenditures per Capita	**$1.7k**	**Less than $1,500**	**Above due to significant CAPEX.**
General fund expenditures	$32.3M		
Capita	*18,615*		
Personnel Costs as % of	**45%**	**Less than 60%**	**Lean, flexible cost base**
Personnel Costs	$9.2M		
Operational expenditures	$20.4M		
Capital Expenditures as % of Total	**31%**	10-20%	**Planned high with Grant funds**
CAPEX	$11.4M		
Total governmental fund expenditures	$37.2M		

Figure 12: Budget Metrics Expenditure Indicators

- **Personnel Costs** represent only **45%** of General Fund operating expenditures. This relatively low ratio suggests strong flexibility in the operating budget and may reflects BCMUDs hybrid contracted service delivery model.

- **Capital Expenditures (CAPEX)** represents **31%** of total governmental expenditures, which includes significant infrastructure investments. While this exceeds typical capital expenditure benchmarks (10–20%), it reflects one-time ARPA and Texas Parks and Wildlife grant-funded projects, as well as the implementation of a multi-year Capital Improvement Plan (CIP).

Overall, BCMUD is in a **very strong financial position**, with healthy reserves, sustainable operations, and a robust capital program.

Revenues (F6)

The District's revenue structure is designed to provide stable and diversified funding to support operations, debt obligations, and long-term capital needs. Revenues are primarily derived from property taxes, utility service charges, and program fees, with additional contributions from investment income, leases, and grants.

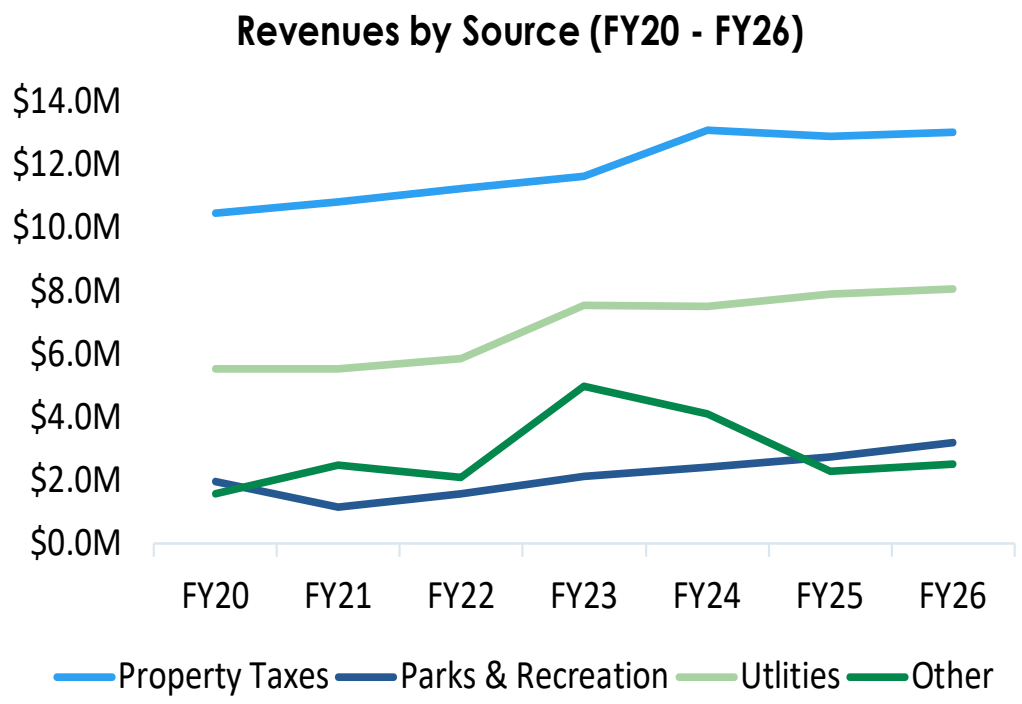


Figure 13: Revenues by Source

Property taxes continue to provide a critical foundation for the General and Debt Service Funds, while water, wastewater, and stormwater fees ensure the sustainability of utility operations and infrastructure investments. Parks and Recreation revenues, supported by user fees, and program charges, help maintain high-quality community services and amenities. Together, these sources reflect the District's commitment to balancing fiscal responsibility, regulatory compliance, and community priorities in FY2026 and beyond.

Property Taxes

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. 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.

District-wide Total and Defined Area Tax Rates

The District-Wide total tax rate stayed the same at $0.386837 per $100 valuation, and the Defined-Area tax rate increased to $0.090000 per $100 valuation. The Defined Area tax rate is used exclusively for debt service for defined area bonds. The Total Tax Rate has substantially been reduced since the District's inception as the Interest and Sinking debt service tax is reduced relative to the District paying off the bonds that financed the initial public infrastructure improvements necessary for the District's creation[1].

Photo 23: Sendero Springs Park Playscape Ribbon Cutting, Feb. 1, 2025

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

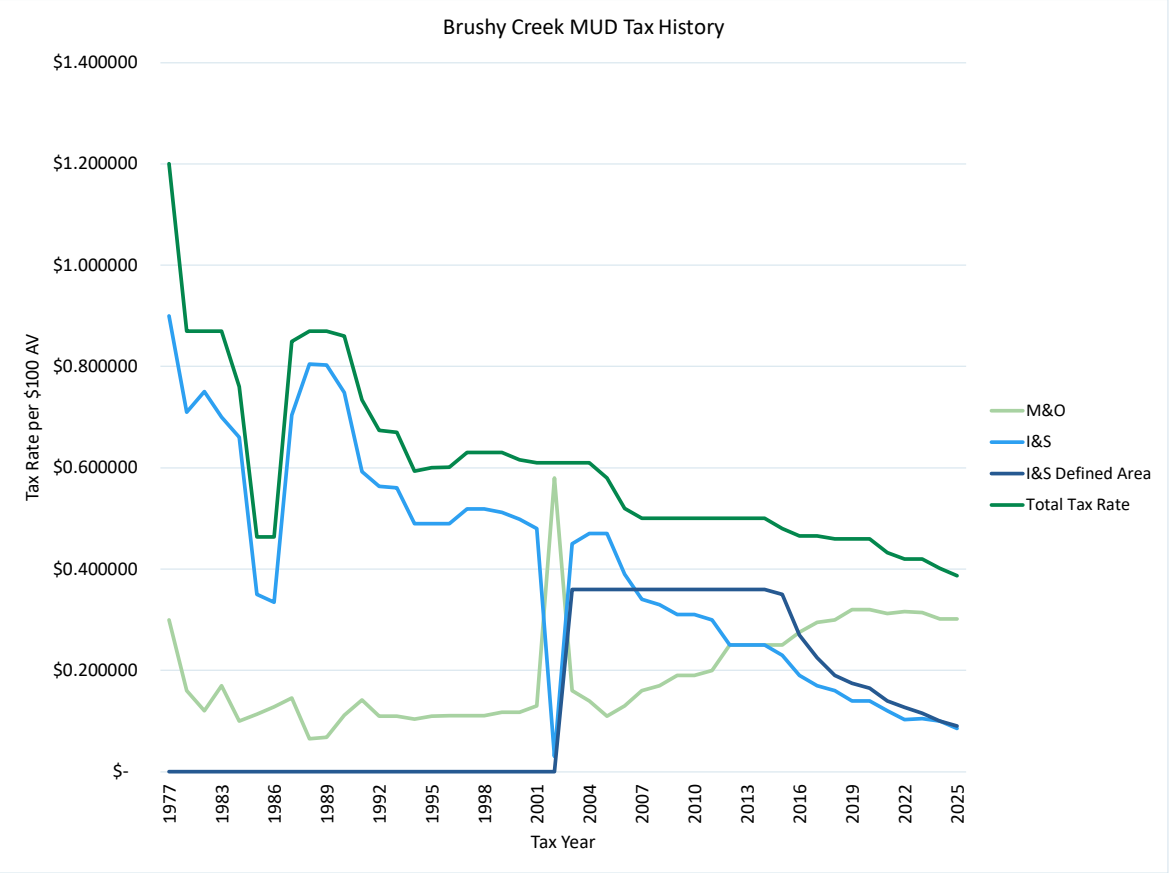


Figure 14: Tax History

Market and Assessed Values

The District is a developed district that reached substantial buildout in tax year 2018. District-wide valuation increases after 2018 are significantly attributed to market growth, rather than new improvements.

Market Values

The Market Value of a property represents the appraisal district's estimate of what the property would sell for under current market conditions. It reflects the fair market price, without consideration of exemptions or caps.

- The District-Wide total market value increased nearly 5% from tax year 2024 to tax year 2025; from $3.5B to $3.7B.
- The Defined-Area total market value increased nearly 7% from tax year 2024 to tax year 2025; from $806Mto $862M.

Net Taxable Values

The Net Taxable Value is the portion of the Market Values that are subject to taxation after applying all legal adjustments, such as the homestead cap limitation, mandatory or optional exemptions (e.g., general homestead, over-65, disabled veteran), and special valuations (e.g., agricultural use). This adjusted figure is the basis on which tax rates are applied to calculate property tax due.

- The District-Wide Net Taxable valuations increased 6% from tax year 2024 to tax year 2025; from $3.0B to $3.2B.
- The Defined-Area total market value increased nearly 7% from tax year 2024 to tax year 2025; from $773Mto $827M.

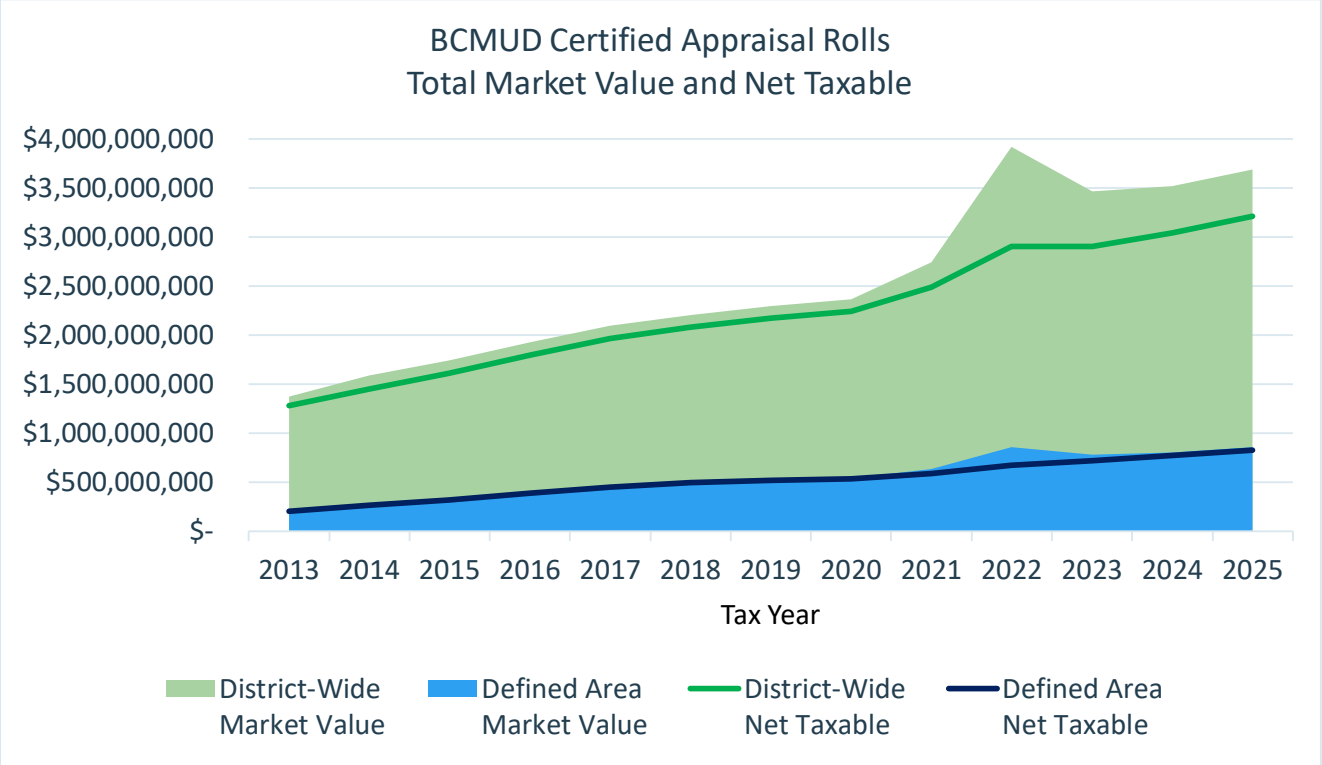


Figure 15: Certified Appraisal Rolls

Tax Year	District-Wide Market Value	Defined Area Market Value	District-Wide Net Taxable	Defined Area Net Taxable
2013	$ 1,373,609,252	$ 207,532,732	$ 1,280,027,462	$ 204,550,234
2014	$ 1,589,137,412	$ 272,721,011	$ 1,453,836,888	$ 264,786,542
2015	$ 1,743,956,644	$ 330,140,212	$ 1,609,719,973	$ 321,186,513
2016	$ 1,928,139,199	$ 402,012,917	$ 1,794,857,332	$ 390,955,508
2017	$ 2,096,857,275	$ 463,138,659	$ 1,966,403,736	$ 452,982,890
2018	$ 2,201,895,080	$ 502,723,913	$ 2,081,229,421	$ 493,993,409
2019	$ 2,293,334,975	$ 523,413,874	$ 2,170,431,715	$ 516,638,174
2020	$ 2,367,396,419	$ 542,716,950	$ 2,242,725,092	$ 534,966,164
2021	$ 2,746,253,031	$ 632,133,376	$ 2,487,985,718	$ 589,153,875
2022	$ 3,918,444,638	$ 856,113,532	$ 2,907,202,456	$ 672,123,075
2023	$ 3,463,838,647	$ 784,749,531	$ 2,904,476,457	$ 718,202,057
2024	$ 3,516,032,153	$ 806,858,005	$ 3,042,640,919	$ 772,500,505
2025	$ 3,685,183,514	$ 862,012,619	$ 3,210,144,539	$ 827,347,866

Figure 16: Certified Appraisal Roles Values

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-2021-50	DBC-ARGT-2021-50
2022	M12-ARGT-2022-39	DBC-ARGT-2022-26
2023	M12-ARGT-2023-26	DBC-ARGT-2023-13
2024	M12-ARGT-2024-14	DBC-ARGT-2024-14
2025	M12-ARGT-2025-01	DBC-ARGT-2025-01

Figure 17: Certified Appraisal Roles Source Information

Homestead vs Non-Homestead Values

Homestead Assessed Value refers to the portion of a property's assessed value that qualifies as a primary residence under Texas law and receives the homestead exemption. This value benefits from protections such as the 10% annual appraisal cap and various exemption amounts (general, over-65, disabled, etc.), which reduce the taxable portion of the property.

Photo 24: Homes in the Cat Hollow neighborhood of BCMUD

Non-Homestead Assessed Value includes all other taxable property that does not qualify for the homestead exemption. This category covers second homes, rental properties, commercial and industrial real estate, agricultural land, and other non-residential property. Non-homestead property does not receive the appraisal cap or homestead exemption reductions; therefore, its taxable value typically aligns more closely with its market value.

- The District-Wide Homestead valuations increased 7% from tax year 2024 to tax year 2025; from $2.3B to $2.5B.
- The District-Wide Non-Homestead valuations negligibly decreased from tax year 2024 to tax year 2025; a $235k decrease.

Top 10 Taxpayers

	Prior Year Ranking	Taxpayer Name	Total Market	Total Assessed	Change from Prior Year
1	1	Landing at Round Rock Acquisition LLC	$133.0M	133.0M	(3.1M)
2	2	CWS Brushy Creek LP	66.6M	66.6M	(6.4M)
3	3	Atmos Energy/Mid-Tex Distribution	18.5M	18.5M	2.7M
4	6	H E Butt, Inc	13.7M	13.7M	0.7M
5	5	Beck Commons Investments, LLC	12.7M	12.7M	(0.9M)
6	4	TXMS Real Estate Investments, Inc	11.5M	11.5M	(29.2M)
7	7	Great American Storage Partners, LLC	10.3M	10.3M	(0.1M)
8	9	Brushy Creek Texas, LLC	8.1M	8.1M	0.4M
9	8	Airport Storate, LLC	8.0M	8.0M	(1.1M)
10		MGP, XXII LLC	5.7M	5.7M	
	10				(0.3M)
		Total	$288.0M	288.0M	(37.3M)

Figure 18: Top 10 Taxpayers

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.

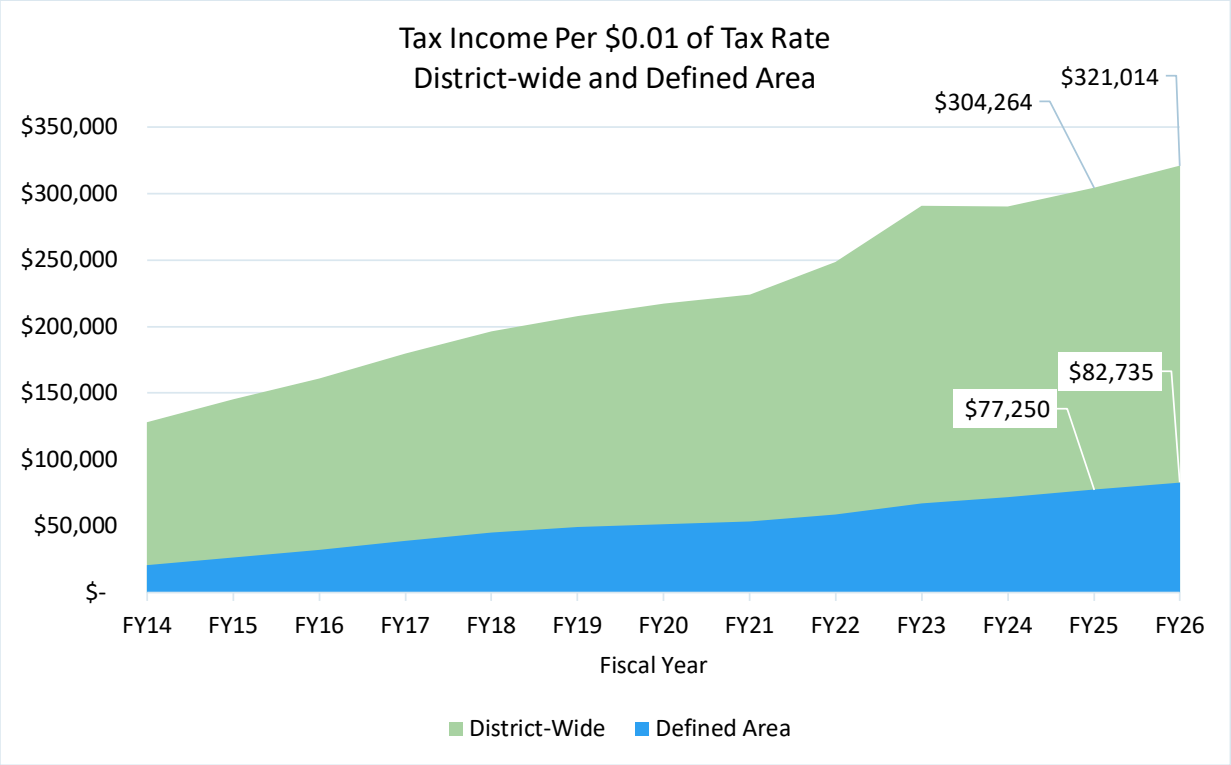


Figure 19: Tax Income Per $0.01 of Tax Rate

		Tax Rate		Tax Income Per $0.01 of Tax Rate (at a 100% collection rate)	
Tax Year	Fiscal Year	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	$ 248,799	$ 58,915
2022	FY23	$ 0.419543	$ 0.125000	$ 290,720	$ 67,212
2023	FY24	$ 0.419543	$ 0.115000	$ 290,448	$ 71,820
2024	FY25	$ 0.401653	$ 0.100000	$ 304,264	$ 77,250
2025	FY26	$ 0.386837	$ 0.090000	$ 321,014	$ 82,735

Figure 20: Tax Income Per $0.01 of Tax Rate Values

M&O Property Tax Rate Compression

The Texas Homestead Appraisal Cap (Tax Code §23.23) limits the annual increase in the taxable appraised value of a residence homestead to 10% plus the value of new improvements. This provision moderates how quickly homestead values can grow for tax purposes, even if market values rise much faster.

In 2019, the legislature enacted the Texas Property Tax Reform and Transparency Act (Senate Bill 2), which significantly restructured property tax limits. The Act lowered the maximum tax rate a district may adopt without voter approval, from 8% to 3.5% growth, and established two key thresholds:

- A mandatory tax election rate, based on M&O and debt service (DS) taxes, at which an automatic election must be held.
- A lower voter-approval rate, based only on M&O taxes, which caps growth at 3.5% of the average homestead's appraised value.

The 3.5% cap does not limit total revenue. Instead, the District calculates the average homestead's taxable value, applies a 3.5% increase, and derives the maximum tax rate consistent with that increase. That tax rate then applies to all properties, both homestead and non-homestead (commercial and rental). If the District adopts a rate above the election threshold,

voters must approve it in November. If rejected, the tax rate defaults to the voter-approval rate, and any excess collections must be refunded.

From 2020 onward, the effect of the Texas Property Tax Reform and Transparency Act is evident in the compression of M&O tax rates, which declined from $0.320000 in 2020 to $0.301837 per

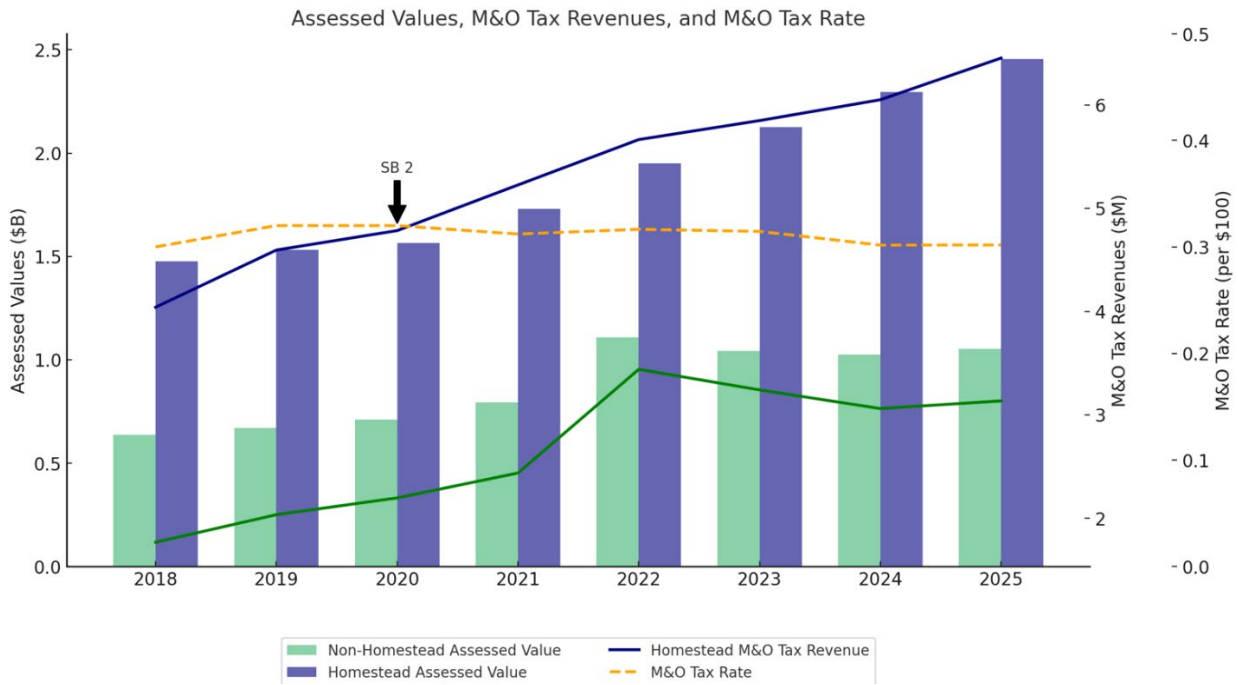


Figure 21: Assessed Values, M&O Tax Revenues, and M&O Tax Rate

$100 by 2025, even as assessed property values continued to rise. Homestead growth is moderated by the statutory appraisal cap, while non-homestead valuations remain more volatile, showing sharp growth in 2022 followed by declines in 2023 and 2024.

In 2025, non-homestead revenues represented roughly 33% of total M&O revenues, but these revenues were constrained by the declining tax rate. This dynamic demonstrates how rate compression offsets valuation increases, stabilizing taxpayer burdens but also limiting revenue growth.

The stability of District revenues now depends heavily on sustained increases in property valuations. When non-homestead values contracted in 2023 and 2024, overall revenue growth slowed despite continued homestead appreciation, highlighting the vulnerability of the District's revenue base under the rate-compression framework.

By lowering the voter-approval threshold, Senate Bill 2 restricts the District's ability to raise revenues in step with rising costs for infrastructure maintenance, service delivery, and population growth. While this structure strengthens taxpayer protections, it also reduces fiscal flexibility for long-term District management.

Utility Revenue

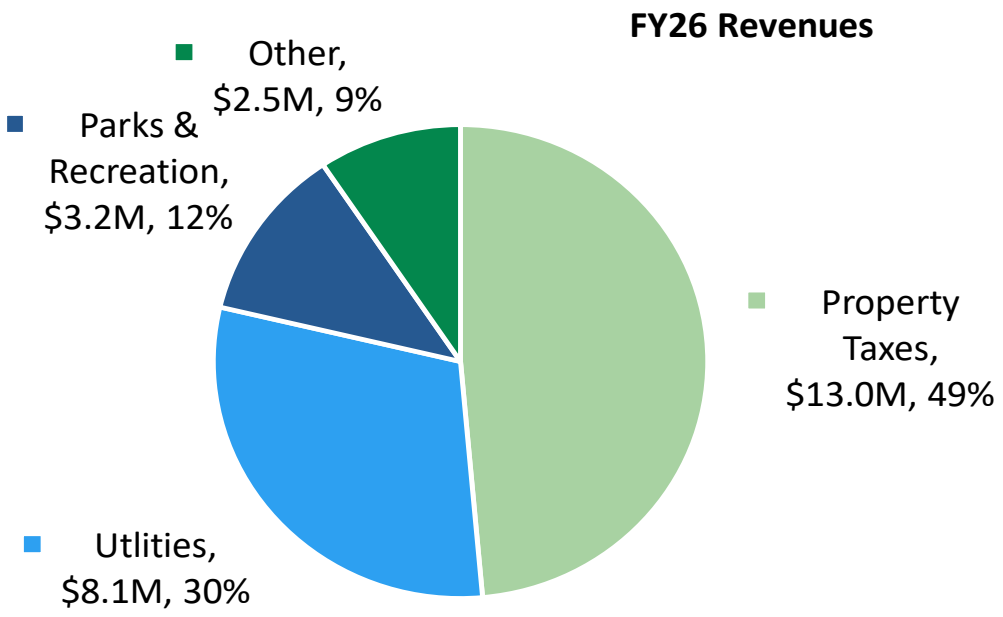


Figure 22: Revenue Chart

Water Revenues and Consumption

Rate Setting and Seasonality

The District periodically conducts water rate studies to ensure service continuity in maintaining the state-of-the-art "Superior" water treatment and transmission services residents have come to trust. The District conducted a rate study in 2022, considering projections over the next ten (10) years, including upgrades to the District's growing and aging infrastructure and those of District partners like the Brazos River Authority.

- The monthly base Water rate increased from $15.00 for a standard-sized meter to $20.00.
- The monthly volumetric water service rate increased from $2.25 per thousand gallons during off-peak months (October through May) to $3.50, and from $2.95 per thousand gallons to $4.70 during peak months (June through September).

Following the rate increases, monthly revenues rose significantly, particularly during peak summer demand in 2023 and 2024. The alignment between higher rates and elevated revenue suggests that the rate structure is effectively capturing seasonal usage patterns. Despite some variability, the revenue trajectory closely follows the structure of pricing changes, underscoring the financial impact of rate adjustments on the utility's revenue stability.

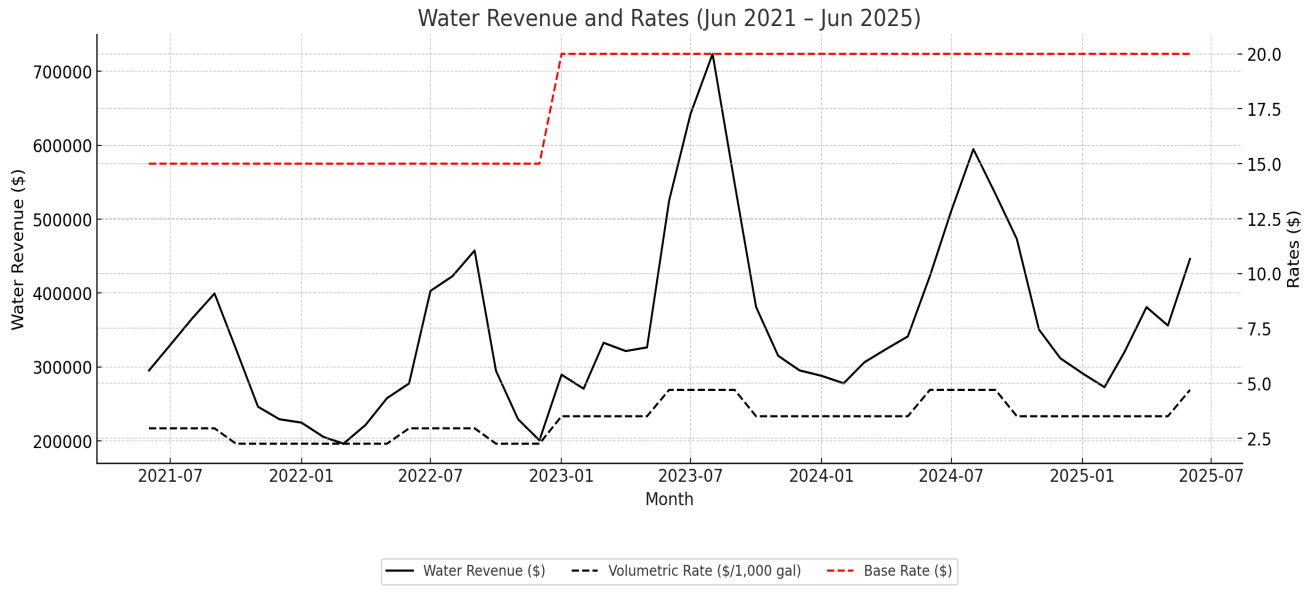


Figure 23: Water Revenue and Rates

Before 2023, water revenue exhibited modest seasonal variation, with relatively steady revenue throughout the year. Following the rate adjustment, the pattern shifts notably—summer months (June through August) show sharply increased revenue, reflecting both higher rates and seasonal demand. Winter months also show a higher baseline, attributed to the increase in base rates. This change suggests that rate adjustments have effectively amplified revenue seasonality and improved revenue collection during peak demand periods.

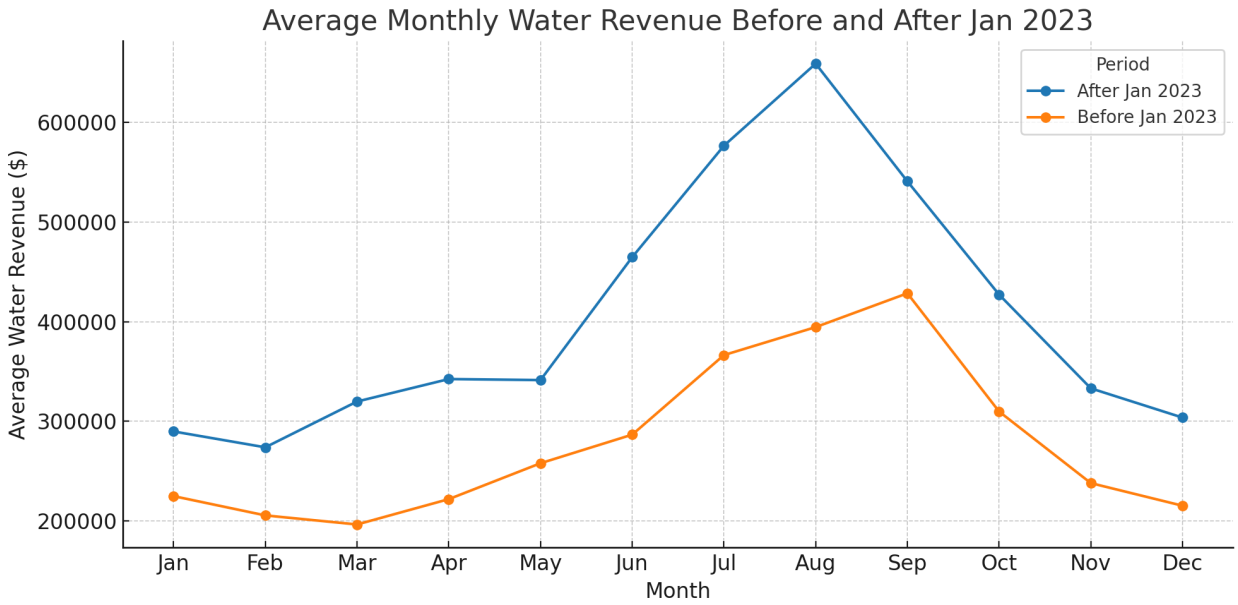


Figure 24: Average Monthly Water Revenue

Comparing water consumption before and after January 2023, April through June exhibits the largest shifts in average consumption. The greatest period of price elasticity is when summer irrigation ramps up but has not yet hit peak temperatures. At and after Summer's peak, demand is inelastic with high-level water use despite price increases. Fall and winter enter a stable baseline usage, reflective of indoor use that is less price sensitive.

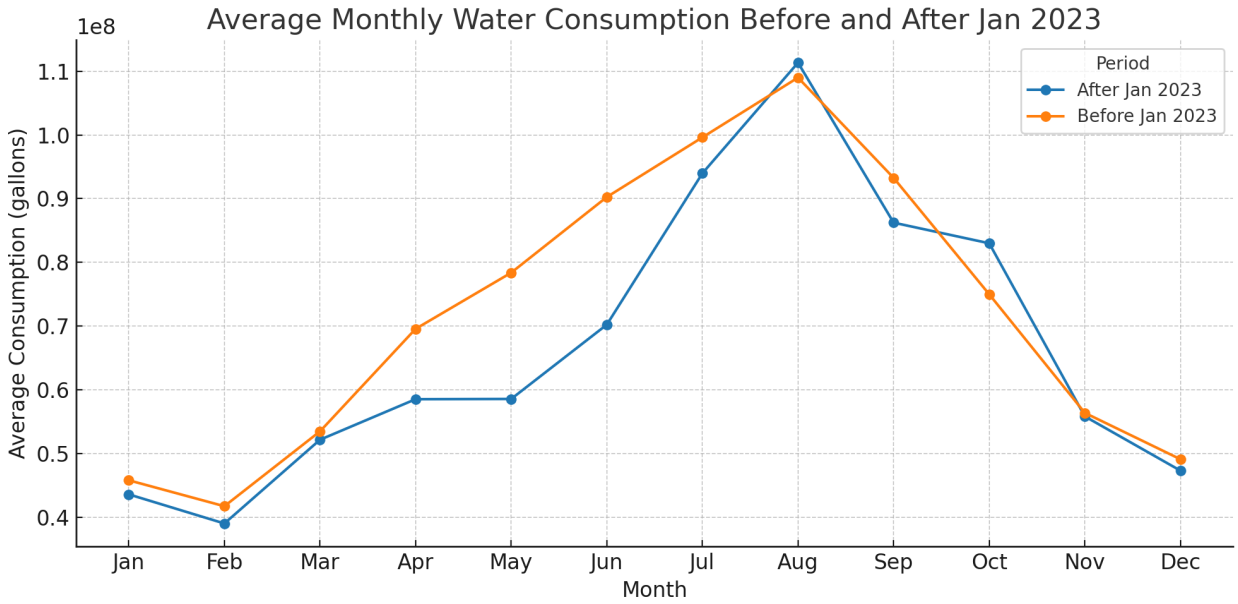


Figure 25: Average Month Water Consumption

Environmental Drivers of Water Consumption

Drought stages are intended to decrease total system consumption by at least 10%. From August 2023 to April 2024, the District entered an extended drought stage. With time to communicate and promote the drought stage, the target reductions were achieved, except for the most stable baseline usage months of January and February.

Photo 26: Water Treatment Facility

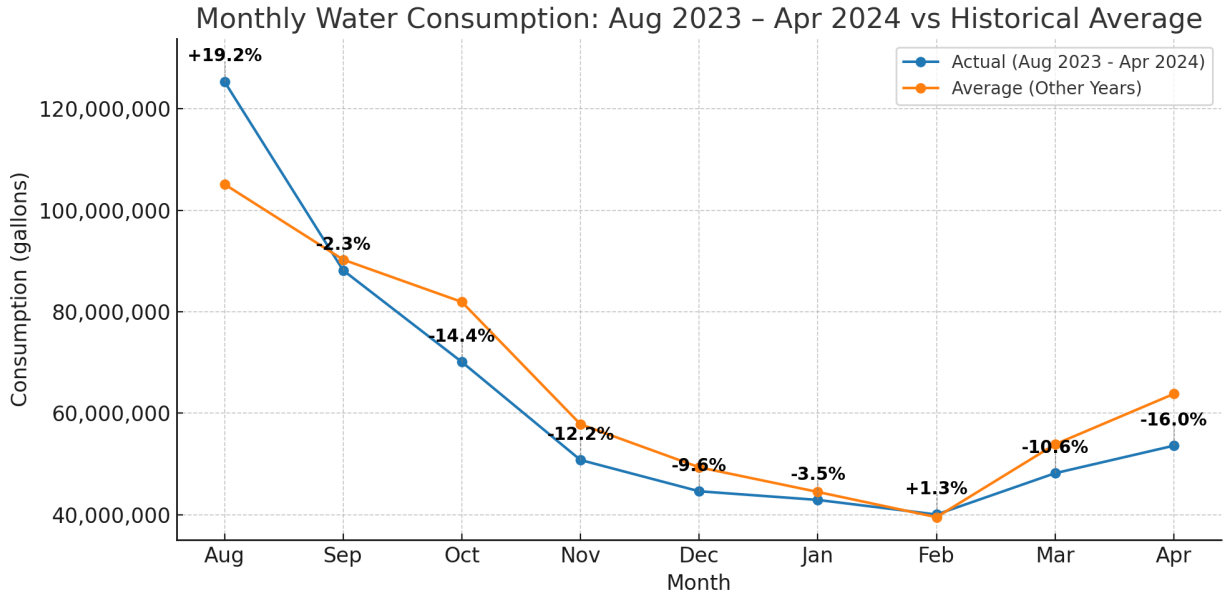


Figure 26: Drought Water Consumption

Temperature and precipitation variations are attributed to water consumption. There is a strong relationship between increasing temperatures and water consumption, presumably from irrigation. The relationship between precipitation and consumption is strongest when comparing a 2-month rolling average of precipitation levels, and this relationship only occurs between April and October.

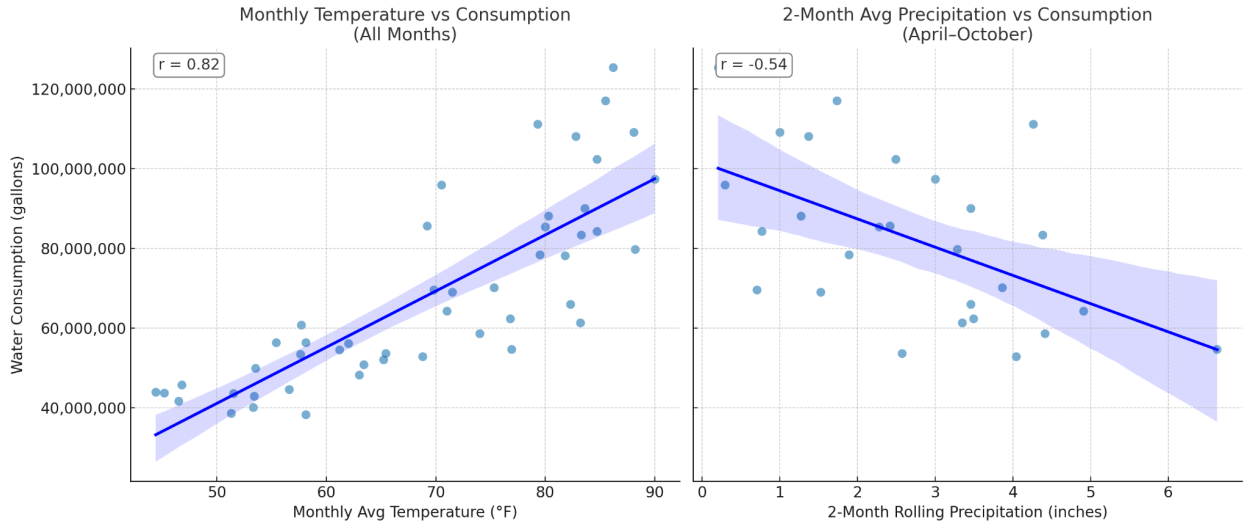


Figure 27: Water Consumption Correlations

Wastewater Revenues
Rate Setting

The District periodically conducts wastewater rate studies to ensure service continuity in maintaining a well-functioning, efficient wastewater removal service, with minimal inflow and infiltration, that residents have come to trust. The District conducted a rate study in 2022, considering projections over the next ten (10) years, including upgrades to the District's growing and aging infrastructure and those of District partners like the Brushy Creek Regional Wastewater Treatment Facility in Round Rock.

- The monthly base Wastewater rate increases from $6.00 to $9.00.
- The monthly volumetric wastewater service rate increases from $2.70 per thousand gallons to $3.20 per 1,000 gallons, prorated to the nearest 10 gallons.

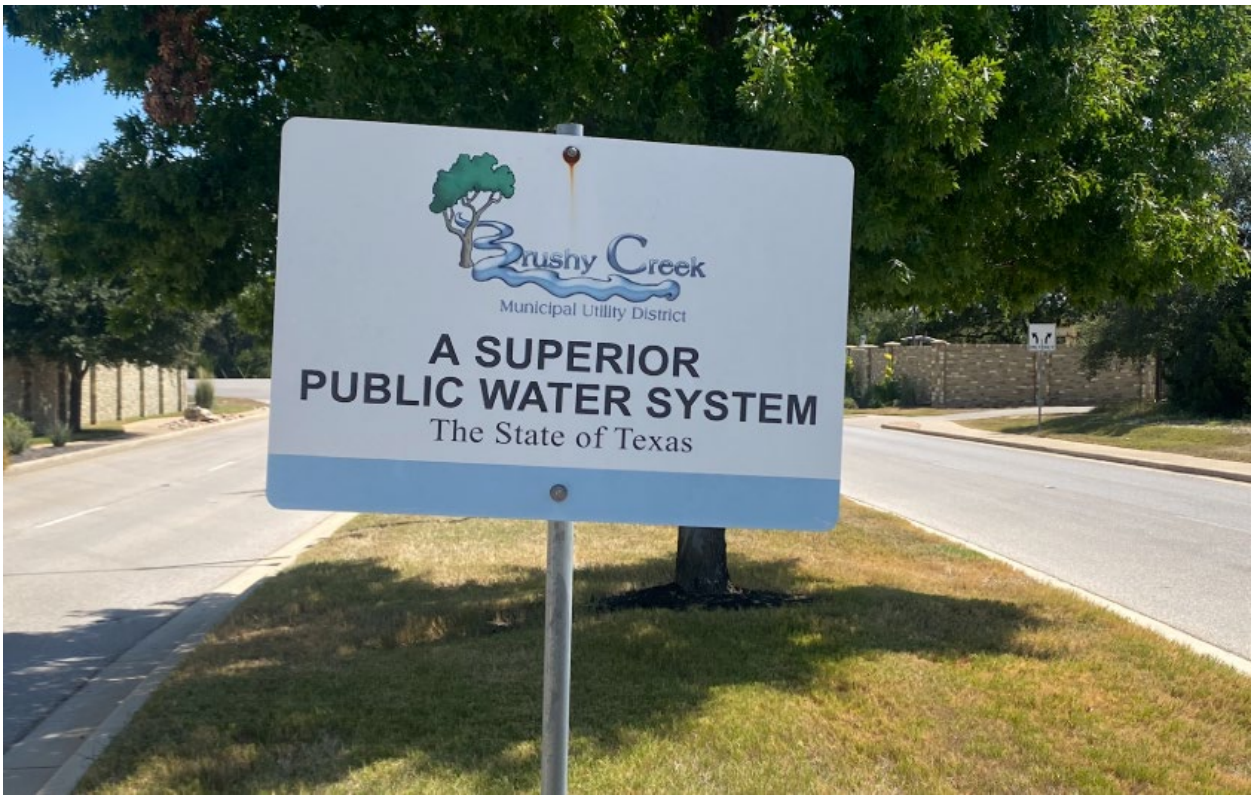


Photo 27: Brushy Creek MUD is designated as a Superior Public Water System in the state of Texas.

Sewer Averaging

The wastewater sewer fee is calculated using the average water consumption during the months of November, December, January, and February. The winter months are used in the calculations to best isolate indoor water use that enters the District's wastewater stream, intending to exclude activities like car washing and lawn irrigation. New sewer averaging rates are effective in March.

Following the January 2023 rate increases, monthly wastewater revenues rose significantly but were subsequently reduced by approximately 5% when new sewer averaging calculations took effect in March. The 2024 sewer averaging had minimal impact on revenue, while the 2025 recalculation resulted in a 4% increase. The District proactively notifies customers about upcoming sewer averaging periods and actively promotes water conservation during these months.

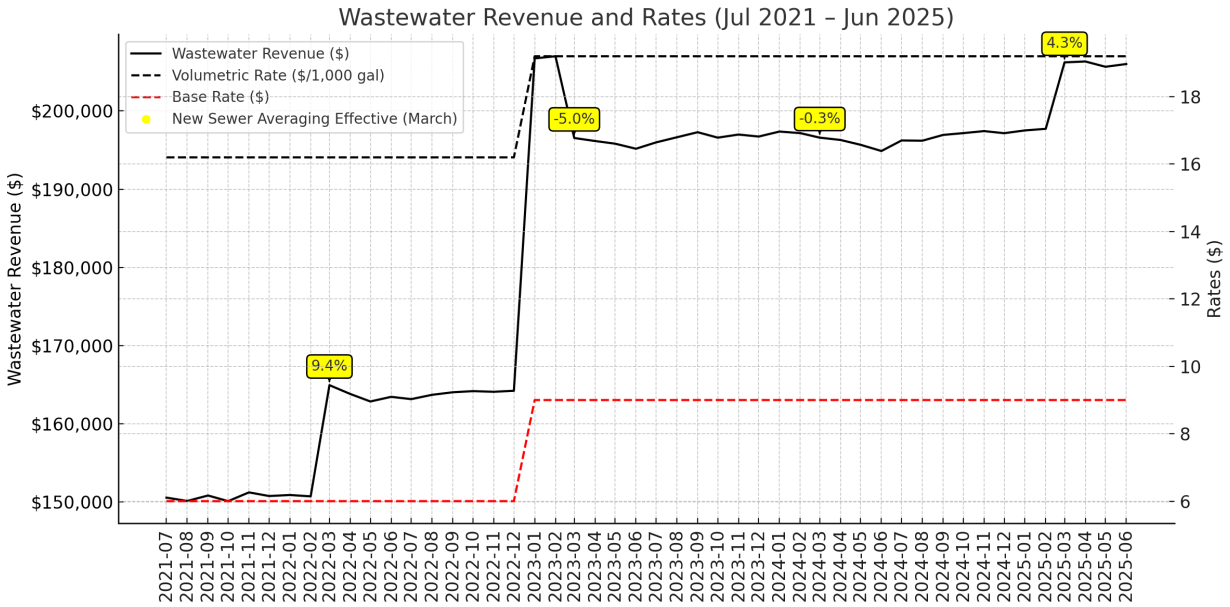


Figure 28: Wastewater Revenue and Rates

Stormwater Drainage Revenues

Rate Setting

On Jan. 1, 2025, the stormwater rate assessment methodology was converted from a Living Unit Equivalent (LUE) fee basis to an Equivalent Residential Unit (ERU) fee basis, maintaining the same rate of $2.00.

As a fee quantification method that is applied to BCMUD customers, an ERU is defined by square footage of impervious cover, whereas an LUE is defined by meter size. An independent study commissioned by the District established a standard of 4,000 square feet of impervious cover per ERU. By measuring fees based on each customer's impervious cover, the Brushy Creek MUD can better allocate resources to support and sustain the community's drainage infrastructure. All residences within the District are determined to have only 1 ERU and will therefore saw no cost increase in their monthly water bills as a result of this change. However, the number of ERUs per non-residential customer will vary depending on impervious cover square footage.

The independent study recommended a $14.00 per ERU rate increase. This rate increase was deferred to allow time for the new calculation method to be fully implemented.

New Stormwater Rate

The District currently assesses a Stormwater Drainage Fee of $2.00 per month 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 updating the fee to $5.00. This amount will enable the Stormwater Cost Center to operate with a slight surplus. This cost center does not include Shared Services costs that enable all cost centers to operate efficiently, such as Human Resources, Financial Services, Safety and Security, and Engineering.

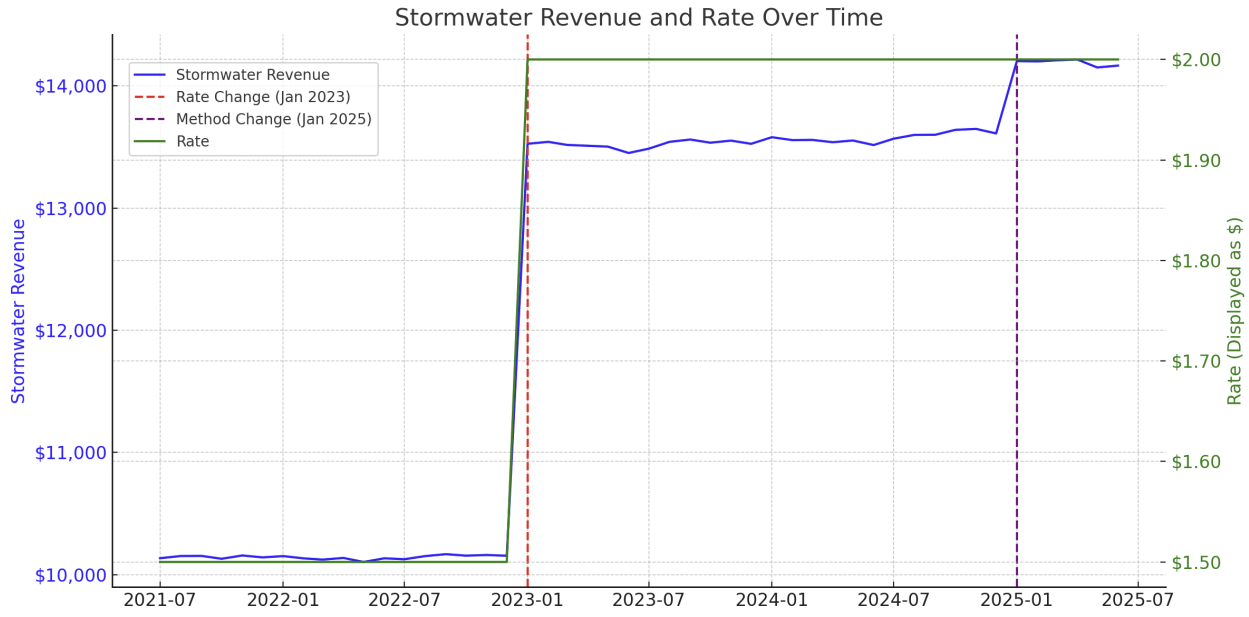


Figure 29: Stormwater Revenue and Rates

Rates

Maintenance and operation expenses rise yearly due to inflation, unfunded federal and state mandates, aging infrastructure, meeting community expectations for improved service delivery, and even vandalism. As utility costs continue to rise, the Board of Directors is committed to managing those costs while maintaining the Brushy Creek Life. Rates are reflective of Order 25-0814-01.

Water and Wastewater Rates

<u>Water Rates</u>

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

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

Fee based on the property water meter size with the standard residential 5/8-inch meter charge set at $5.00 per month and assessed to maintain, repair, and replace the District's aging stormwater infrastructure.

Park and Recreation Revenue

Programming Revenue

Revenue Per Attendee

Camps and Leagues consistently deliver the highest return per participant, generating between $95 and $156 per attendee, with stable or growing total revenues. Classes have expanded in

number and attendance but show declining revenue per participant, indicating a need to evaluate pricing, program mix, or participation trends. Events engage the largest audiences, averaging over 400 attendees per program, but generate minimal revenue per attendee. While not revenue-focused, they remain vital community engagement opportunities. Tracking revenue-to-attendance and revenue-to-program metrics annually enables the District to align program delivery with strategic goals, ensuring financial sustainability while continuing to support award-winning community engagement.

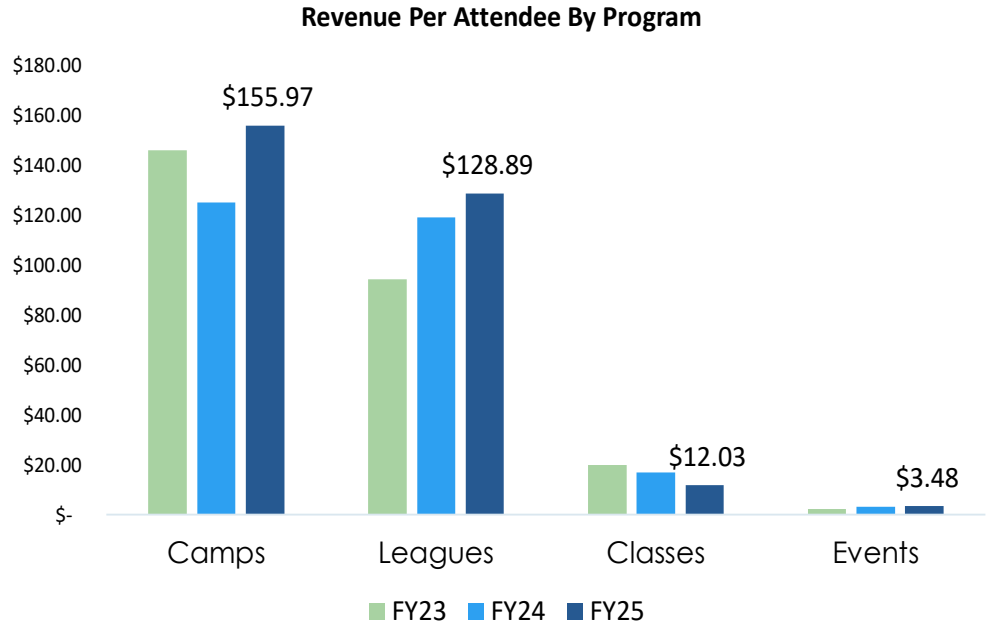


Figure 30: Revenue Per Attendee

Camps and Leagues generate the strongest revenue per participant, while Events deliver the broadest community reach.

Classes show growing attendance but declining revenue per participant, highlighting a need to review pricing and program mix.

Attendance Per Program

Attendance per program provides insight into how effectively each Parks and Recreation offering engages participants relative to the number of programs delivered. Events consistently draw the largest audiences, averaging more than 400 attendees per program, though participation has gradually declined since FY23. Classes remain a strong engagement driver, attracting roughly 470–490 participants per program over the past three years. Leagues, while smaller in scale, maintain steady attendance levels of around 115 participants per program, reflecting their structured and recurring nature. Camps remain the most intensive program type, serving approximately 75 participants per program, but with higher levels of staff involvement and activity focus.

Photo 28: Camp Foxtail, summer 2025

This metric highlights the different roles each program type plays within the District's service portfolio: events provide broad community engagement, classes reach large recurring audiences, leagues offer stable participation, and camps deliver specialized, high-value experiences in a more focused setting. Tracking attendance per program over time allows the District to balance outreach with sustainability, ensuring that program design aligns with both community engagement and financial performance goals.

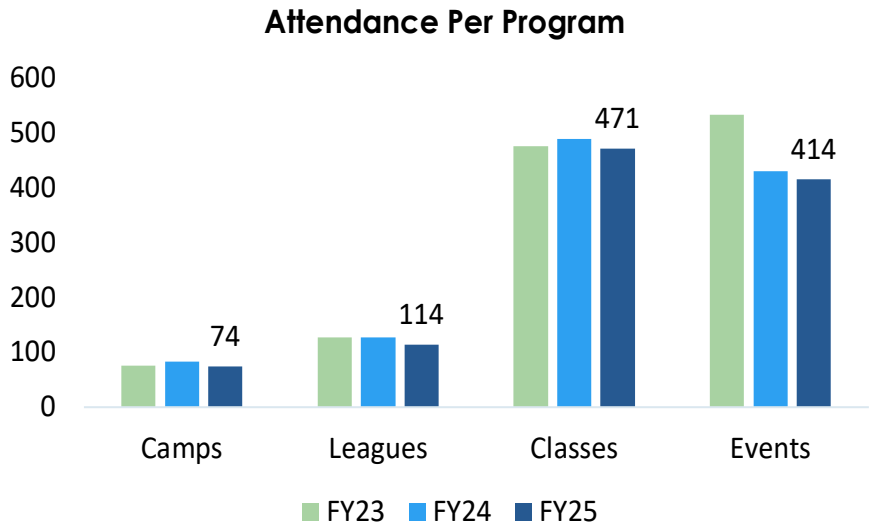


Figure 31: Revenue Per Program

Camps are more intensive, averaging about 75 participants per program, but deliver high-value, focused experiences.

Leagues maintain steady participation at 115–125 attendees per program, reflecting structured and stable engagement.

Classes consistently attract 470–490 participants per program, sustaining large recurring audiences year over year.

Events draw the largest audiences, averaging 400–530 participants per program, making them the District's strongest community engagement tool.

Photo 29: BCMUD 2025 Egg Hunt

Program Efficiency

When viewed together, revenue per program and attendance per program highlight the District's dual approach to Parks and Recreation services. Camps and Leagues cluster in the high-revenue, low-attendance range, demonstrating their role as financially sustainable, high-value offerings. In contrast, Classes and Events deliver large audiences but at lower revenue returns, underscoring their importance as broad community engagement tools rather than primary revenue generators.

The bubble sizes reinforce this distinction, with Camps and Leagues producing the highest per-attendee returns, while Events, despite their wide reach, generate minimal financial contribution per participant. This balance between value-driven and reach-driven programming ensures that the District can maintain both fiscal responsibility and inclusive community access, aligning with its strategic goals of excellence and engagement.

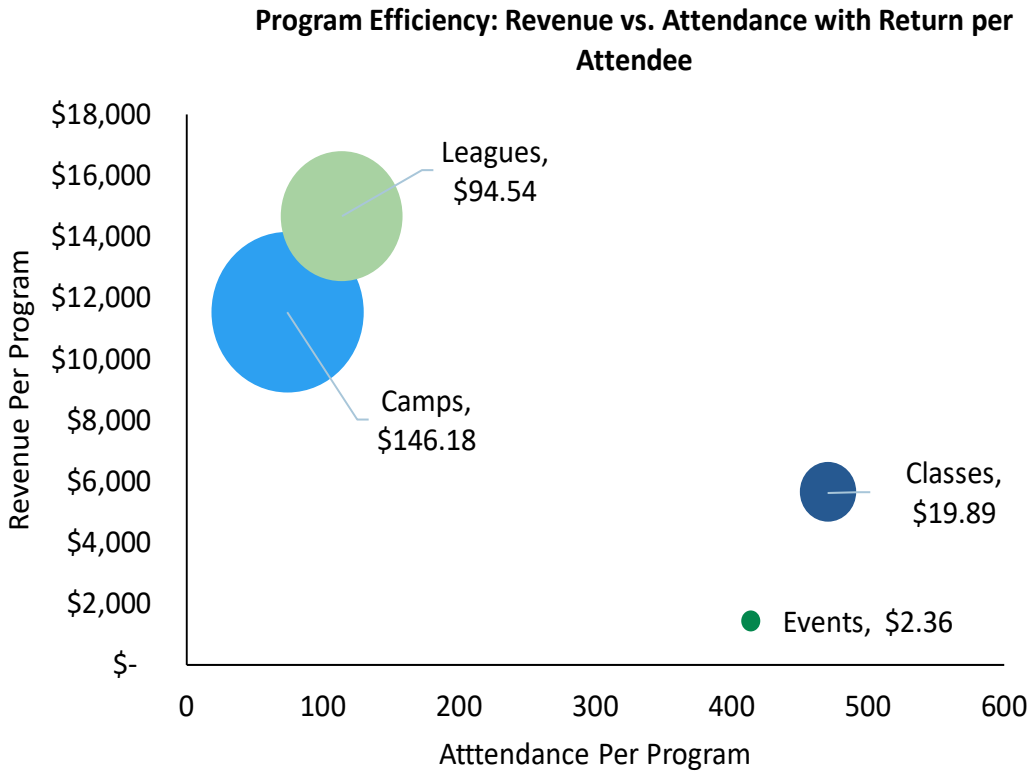


Figure 32: Revenue to Attendance with Return Per Attendee

Value-driven programs such as Camps and Leagues generate strong financial returns per participant and per program, supporting long-term sustainability.

Reach-driven programs such as Classes and Events engage the largest audiences at lower revenue levels, ensuring broad community access and participation.

Rental Revenues

The District's rental program provides both park pavilions and Community Center facilities that support resident gatherings and events.

Photo 30: Community Center Garden rental space

Park Rentals average modest use, with Cat Hollow Field, Pepper Rock, and Cat Hollow Playground Pavilions each booked about 7–8 times per year, while Sendero Springs

Pavilion averages 4 rentals annually. These rentals generate a combined average of approximately $2,040 in annual revenue, reflecting their role as affordable, community-accessible spaces.

Community Center Rentals generate substantially higher activity and revenue. Multipurpose rooms such as the Maple, Elm, and Oak Rooms average 24–30 rentals each year, making them the most consistently used facilities. Specialty spaces, including the Kitchen, Craft Room, and Garden Pavilion, show lighter demand, averaging between 3 and 8 rentals annually. Community Center rentals generate an average of $25,080 in annual revenue, underscoring their role as a core revenue source while also meeting a wide range of resident needs.

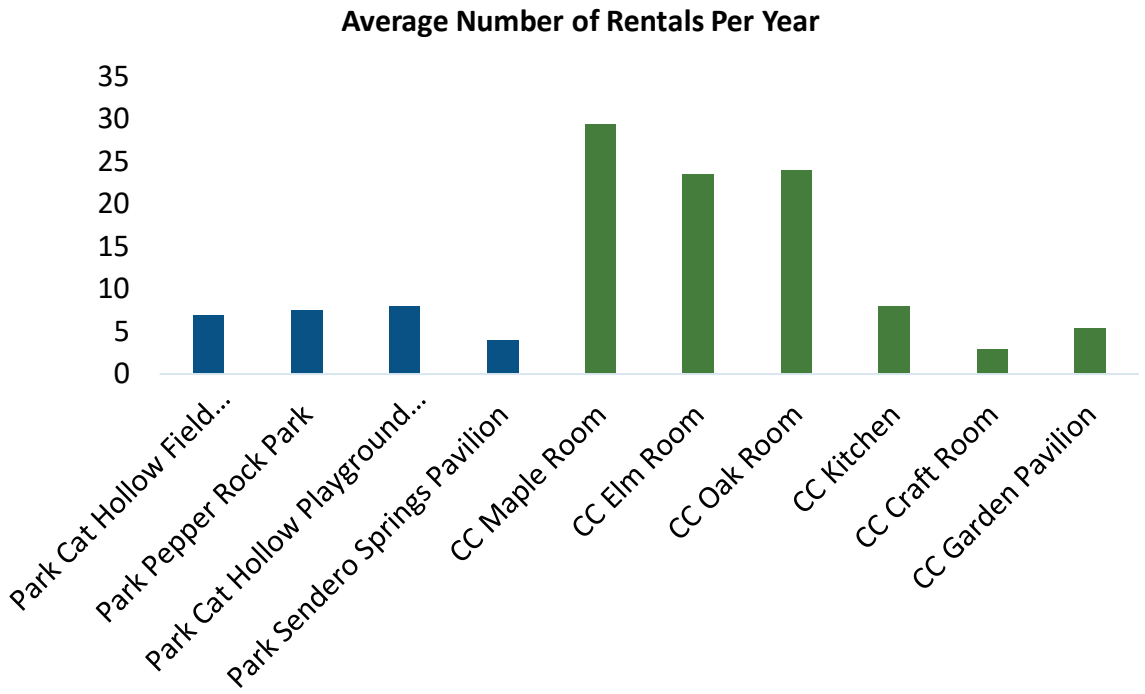


Figure 33: Average Number of Rentals Per Year

Together, park and community center rentals demonstrate the District's commitment to making spaces available for recreation, social events, and community-building activities, balancing affordability with strong utilization of its most in-demand facilities.

Photo 31: Cat Hollow Park Pavilion

Memberships

Memberships remain a cornerstone of Community Center activity, offering both stable participation and flexible access options. Based on recent averages, annual memberships account for most of the membership revenue and participation, reflecting a strong base of members who provide reliable support for the Center's operations.

Complementing this base, short-term memberships and new activation fees provide meaningful additional revenue, while day passes offer a flexible access point for casual users who may not maintain ongoing memberships. Together, these options broaden accessibility and encourage engagement across a wide range of residents.

Additional services such as Child Play contribute modest revenues but enhance the member experience, particularly for families. Overall, the membership structure demonstrates a balance between sustainable long-term commitments and flexible entry points, ensuring that residents have multiple ways to participate in The Brushy Creek Life.

Fees

Emergency Management and Hazard Mitigation Fee

A fee of $0.75 per month allows 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 supports the ongoing maintenance and operations of the District's efforts to continue fire mitigation for shaded fuel break-designated areas.

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 park maintenance fee of $9.00 per month provides 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 fee ensures these spaces remain safe, beautiful, accessible, and clean for District residents.

Photo 32: BCMUD Ephraim Trail

Strategic Goals and Strategies FY 2022 to FY 2032 (P1)

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*.

Photo 33: In summer 2025 BCMUD won three awards from the Texas Commission on Environmental Quality: Innovative or Proactive Water System Award, Outstanding Public Drinking Water System Award, and Water System Security Program Award.

Anticipated Outcomes:

- Widely recognized as an award-winning community to live, work and play.
- Recognized as an employer of choice, attracting and retaining high-quality talent.
- Increased community participation and commitment to *The Brushy Creek Life* and District Goals.
- Continued and expanded recognition for top-rated Utilities, Services, Parks, Programs, Facilities, and Community events.
- Continued recognition as a TCEQ-rated Superior water district.

Objectives and Actions (Strategies to Achieve Goal):

1.1. Build The Brushy Creek Life Brand.

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

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

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

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

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

Strategic Goal #2: Manage Responsibly

Strategic Goal Statement: Manage Our District Responsibly.

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

Anticipated Outcomes:

- Effective decision-making guided by District residents, customers, partners, team members, consultants, and vendors.
- Reduced vulnerabilities in the District's core operational, financial, and regulatory functions through engaged management and oversite 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, 2022-2032, that includes a long-term maintenance plan,
- Approve a Public Works Asset Management and Contingency Plan, 2022-2032,
- Risk and Resilience Assessment and Emergency Response Plan, 2022-2027,

- Complete and maintain the District's asset inventory report, and
- 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.

Anticipated Outcomes:

- Enhanced communications enabling the District to ensure quality, accuracy, and timeliness of information.
- Increased engagement with third parties for mutually improved outcomes for all.
- Better understanding by each resident that they are part of the District.
- Continually improve security for our District, such as Reverse 911.
- Strengthened relationships to

Photo 34: 2025 BCMUD Backyard BBQ Cook-Off

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, 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.

Photo 35: BCMUD Customer Service Department

- Upgraded systems leading to improved response times and analytics.
- Enhanced transparency to retain public trust and support.

Objectives and Actions (Strategies to Achieve Goal):
4.1 Invest in and implement technology that allows for operational efficiencies.
- Complete a District-wide assessment to identify short- and long-term technology needs.
- Design, develop and deliver a Technology Implementation Plan including a prioritized roadmap for upgrades to GIS, HR, 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.

Photo 36: 2025 BCMUD Fall Creek Clean-Up event

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

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

Objectives and Actions (Strategies to Achieve Goal):
5.1 Create a preservation and conservation model.

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

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

- Complete an assessment of current educational programming.
- Develop and update educational programming and opportunities, such as Karst management and recycling.
- Ensure communication, encouragement, and accountability which supports our water conservation and natural resources.

Long-range Operating Financial Plans (F7)

The District prepares a Long-Range Financial Plan (LRFP) to extend the view of the annual budget over a ten-year horizon. The plan helps ensure financial sustainability, anticipate risks, and support informed policy decisions regarding revenues, expenditures, and capital investments.

Status Quo Assumptions

The LRFP relies on key assumptions about revenue growth, expenditure trends, and external economic factors. These assumptions are updated annually to reflect changing conditions.

- Property Value Growth (Homestead) – 8%
- Utility Rates – held constant to 2029
- Inflation (Consumer Price Index) – 2%
- Personnel Costs (Employment Cost Index) – 3%
- Debt Service - Per amortization schedule

Capital Planning

The LRFP integrates with the District's Capital Expenditure schedule for both Capital Maintenance and Capital Developments. For long-range operating forecasting and analysis, capital developments are not included, as the District is considering bond funding for these projects.

Baseline Forecast

A baseline forecast based on status quo assumptions sees operating revenues projected to grow, but operating expenditures increase faster, creating structural pressure, remaining at or above the 5% action threshold through FY 2028.

Fiscal Year	Revenues ($M)	Expenditures ($M)	Surplus / (Deficit) ($M)	Operating Margin
FY 2026	$ 23.2	$ 20.3	$ 2.7	12%
FY 2027	$ 23.4	$ 21.6	$ 1.8	8%
FY 2028	$ 23.6	$ 22.3	$ 1.3	5%

Figure 34: Long-Range Baseline Forecast

The ending unassigned fund balance (which does not include approximately $5.8M in restricted reserves and Parks Builder Fees) breaches a best financial practices 16% corrective action threshold in FY 2027.

Fiscal Year	Ending Unassigned Fund Balance ($)	Operating Expenditures (%)	% of Operating Expenditures
FY 2026	$ 16,137,269	$ 23,161,446	70%
FY 2027	$ 2,994,936	$ 23,354,006	13%
FY 2028	$ (3,028,983)	$ 23,590,659	-13%

Figure 35: Long-Range Ending Unassigned Fund Balance

Scenario Analysis

The scenario analysis considers all costs but Capital Developments, as the District has not identified funding for these future year projects.

- Optimistic Scenario: Higher property value growth (8%) and moderate expense growth (3%). Reserves remain above policy minimum through FY 2029.
- Pessimistic Scenario (repeat of 2021): Slower property value growth (2%) and higher expense growth (8%). Reserves remain above policy minimum through FY 2027.

Strategic Alignment

The Long-Range Financial Plan is not a budget but a tool to identify challenges and support decisions. The District will use this plan to guide discussions about rate adjustments, expenditure control, and prioritization and funding of capital projects.

Key Risks and Opportunities

- Risks: additional legislative property tax caps, property market valuation turndowns, sustained inflationary cost increases, and severe droughts or pandemics.
- Opportunities: Efficiency initiatives, rate structure reviews, external funding, grants, and promoting the Brushy Creek Life.

The District's LRFP shows that while short-term budgets remain balanced, longer-term challenges emerge beginning in FY2028. Maintaining quality service levels will require proactive financial strategies, including phased rate adjustments, expenditure management, bond funding, and careful capital planning, will be needed to maintain structural balance and preserve reserves.

Fund Descriptions and Fund Structure (F1)

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, grant 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:

- General Fund
  - The General Fund is a 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.
  - Property Tax Revenue – Of the District Tax rate, $0.301837 per $100 of valuation is identified as the Maintenance and Operations (M&O) tax rate allocated to various cost centers.
  - Water and Wastewater Revenues are intended to offset public works expenses and capital improvement projects, as demonstrated in the October 2022 water and wastewater cost of service and rate design study.
  - Regulatory Compliance Revenues are intended to offset expenses related to the District's Separate Storm Sewer System (MS4).
  - Recreation Program Fees are intended to offset the cost of recreation programming as determined in the Recreation Program Pricing Model.
  - Investment Income, Leases Revenue, Service and Delinquency Fees are allocated to general administrative expenses.
  - Park Capital Fees are classified as restricted in the fund balance policy.
  - General fund revenues are also used to maintain responsible financial reserves related to the Repair, Replacement, and Capital such as:
    - Water Treatment Membrane replacements.
    - District facility HVAC units.
    - Gym Equipment upgrades and maintenance (funded by non-resident and non-member league participation).
  - Prior year surpluses are accounted for in the General Fund in accordance with GASB 54
- Debt Service Fund
  - 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 district tax rate of $0.085000 is identified as the interest and sinking (I&S), also known as the debt service (D&S) tax rate allocated to the debt fund.

  - The Defined Area Tax rate, $0.090000, is exclusively identified as I&S, funding payments on Defined Area debts within the Debt Fund.
- Capital Fund
  - 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).
  - Water and Wastewater Impact Fee Revenues are classified as restricted in the fund balance policy.
- Special Revenue Fund
  - Accounts for revenues that are legally restricted to be used for specific purposes.
  - The District does not have this fund type.
- Permanent Funds
  - Account for resources legally restricted so that earnings, and not principal, may be used to support District activities.
  - The District does not have this fund type.
- Enterprise fund
  - As a Municipal Utility District, the District does not have this fund type.
- Fiduciary Fund Type
  - 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.
  - The District does not have this fund type.

Department and Fund Relationship (O2)

The District operates through three functional departments: Public Works, Parks and Recreation, and Shared Services. For financial reporting purposes, all departments are classified under the General Fund.

- Public Works is primarily funded through the General Fund. Select infrastructure projects that meet Capital Recovery Impact Fees eligibility may be financed from that source.
- Shared Services is entirely funded by the General Fund.
- Parks & Recreation is funded through the General Fund.

Department funding sources by Funds	General Fund	Debt Service Fund	Capital Fund
Public Works	Maintenance, Operations, and Capital Improvements	-	Infrastructure projects
Shared Services	Administration, Finance, Human Resources, Customer Service, Security, IT, Engineering	-	-
Parks & Recreation	Maintenance, Operations, and Capital Improvements	-	-

Figure 36: Department funding By Sources Descriptions

Department funding sources by Funds	General Fund	Debt Service	Capital Fund
Public Works	$ 13,856,530	-	595,180
Shared Services	9,529,697	-	-
Parks & Recreation	$ 9,734,708	-	-

Figure 37: Department Funding By Sources Values

Basis of Budgeting (F2)

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.

Photo 37: BCMUD crew members

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

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

Significant District Financial Policies (P3)

The District's financial policies collectively reflect the principles of maintaining a structurally balanced budget. While the Safekeeping of Assets Policy (Order No. 25-0612-01), Fund Balance Policy (Resolution No. 25-0925-01), Investment Policy (Order No. 25-0109-04), and Debt Policy (Resolution No. 25-0828-01) establish sound fiscal controls and stability objectives, the District further defines a balanced budget as follows:

> A balanced budget is one in which estimated revenues and available fund balances are equal to or exceed estimated expenditures for each fund, ensuring that no fund is adopted with a planned deficit.

This definition aligns with GFOA best practices by ensuring that each fiscal year's adopted budget is supported by realistic revenue projections and that reserves are maintained in accordance with the District's Fund Balance Policy. The Accounting Manager and General Manager prepare budget and tax rate recommendations sufficient to fund proposed expenditures—including debt service obligations—so that the Board may adopt a balanced budget prior to the start of each fiscal year.

Together, these policies provide a comprehensive framework that promotes financial integrity, protects fund balance targets, and ensures long-term fiscal sustainability.

Safekeeping Policy (See Appendix C)

Approved on June 12, 2025

ORDER 25-0612-01 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 Accounting Manager 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.

Fund Balance Policy (See Appendix D)

Approved January 23, 2025

RESOLUTION 25-0123-01 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: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Investment Policy (See Appendix E)

Approved January 09, 2025

ORDER 25-0109-04 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.

Debt Policy (See Appendix K)

Approved August 28, 2025

ORDER APPROVING BRUSHY CREEK MUNICIPAL UTILITY DISTRICT DEBT POLICY, relating to the potential issuance and/or incurrence from time to time of Obligations by the District. Section 49.153 of the Texas Water Code authorizes the board of directors of a water district, without the necessity of an election, to borrow money on negotiable or nonnegotiable notes of the district to be paid solely from the revenues derived from the ownership of all or any designated part of the district's works, plants, improvements, facilities, or equipment after deduction of the reasonable cost of maintaining and operating the facilities. Additionally, Chapter 54 of the Texas Water Code and other provisions of state law authorize a municipal utility district to issue its bonds and notes and incur other obligations (collectively, “Obligations”) for various purposes as authorized therein.

Budget Process (P4)

- Revenue and operating budget - submission by department manager to GM
  - Monday, March 3, 2025
- Capital budget - submission by department manager to GM & 5-year CIP
  - Monday, March 3, 2025
- Budget meetings held with department managers by GM
  - Week of March 10 - 21, 2025
- Vehicle and Equipment Annual Report to GM
  - By March 26, 2025
- Draft tax rates, funding strategies & fund balance projections prepared by Financial Services for GM review
  - By March 26, 2025
- Consolidated budget presentation review with GM by Financial Services (Draft #0)
  - Tuesday, April 1, 2025
- Consolidated Budget Draft #1 presentation review with GM by Financial Services Wednesday
  - April 23, 2025
- Admin and Utilities presents FY Project Concepts approved by GM to Board (Board Meeting)
  - Thursday, April 24, 2025 (Board Meeting) @ 4 pm
- Recreation presents FY Project Concepts approved by GM to Board (Board Meeting)
  - Thursday, April 24, 2025 (Board Meeting) @ 4 pm
- Refined retirement plan benefit recommendations to GM
  - By April 30, 2025
- Benefit plan benefits recommendations to GM
  - By May 31, 2025
- Initial presentation of Consolidated Budget Draft #1 & tax rates/funding & 5-year CIP, to Board Treasurer & Finance Committee
  - Thursday, May 15, 2025 (Finance Committee)
- Retirement plan benefits, with Retirement plan provider(s) presentation to Board Treasurer & Finance Committee
  - Thursday, May 15, 2025 (Finance Committee)
- Consolidated Budget Draft #2 presentation review with GM by Financial Services (Draft #2)
  - Wednesday, May 21, 2025
- Initial Consolidated Budget draft presentation to Board – (Board Meeting)
  - Thursday, May 22, 2025 (Board Meeting) @ 4 pm
- Benefit plan, with Benefit Advisor presentation to Board Treasurer & Finance Committee
  - Thursday, June 19, 2025 (Finance Committee)

- Second presentation of Consolidated Budget Draft #2 & tax rates/funding to Board Treasurer & Finance Committee
    - Thursday, June 19, 2025 (Finance Committee) post agenda for possible BOD
- Second Consolidated Budget revised draft presentation to Board (Board Meeting)
    - Thursday, June 26, 2025 (Board Meeting) @ 4 pm
- Retirement plan benefits with optional Retirement plan provider(s) presentation to the Board (Board Meeting)
    - Thursday, June 26, 2025 (Board Meeting) @ 4 pm
- Updated presentation of budget Draft #3 and tax rate to Board Treasurer & Finance Committee
    - Thursday, July 17, 2025 (Finance Committee) post agenda for possible BOD
- Third Consolidated Budget revised draft presentation to Board (Board Meeting)
    - Thursday, July 24, 2025 (Board Meeting) @ 4 pm
- Issuance of approved Appraisal Rolls by WCAD (Board Meeting)
    - Thursday, July 24, 2025 (Board Meeting) @ 4 pm
- Calculation of Roll Back Provision (Unused increment tax rate)
    - Monday, July 28, 2025
- Updated FY Budget presentation to Board; Include Roll Back calculations and Recommendation of tax rates AND Board adopts Proposed Tax Rates
    - Thursday, August 14, 2025 (Board Meeting) @ 4 pm
- Publish notice of Public Hearing for proposed tax rates
- Updated presentation of budget draft and tax rate to Board Treasurer & Finance Committee
    - Thursday, August 21, 2025 (Finance Committee)
- Upload the truth in taxation site notice
- Updated presentation of budget draft and tax rate to Board Treasurer & Finance Committee
    - Thursday, August 28, 2025 (Board Meeting)
- Final FY Budget presentation to Board
    - Approval of Final Tax Rates AND Approve the budget
    - Update District Information Form with new Tax Rate
    - File updated District Information Form with WILCO and TCEQ (District-Registration@tceq.texas.gov)
    - Thursday, September 4, 2025 (Regular Board Meeting) @ 4 pm

Public Engagements

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.

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.

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.

Newsletters

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.

Photo 38: BCMUD LED sign

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.

Capital Program (F8)

The District's capital program represents one of the most significant investments in sustaining *The Brushy Creek Life*. Capital expenditures fund the renewal of aging infrastructure, the enhancement of community amenities, and the protection of essential assets against environmental and operational risks. Over the past seven years, capital outlay has ranged from a low of 5% of the total budget in FY2022 to a peak of 37% in FY2025. In FY2026, capital investment accounts for $11.4 million, or 31% of the total budget, reflecting the District's continued commitment to reinvestment and resilience.

The increase in recent years demonstrates a strategic shift from modest capital spending prior to FY2023 toward accelerated rehabilitation, major facility enhancements, and resiliency measures such as winterization, surge protection, and asset management technology. These investments ensure that the District can maintain award-winning utility services, safe and accessible parks, and long-term operational sustainability.

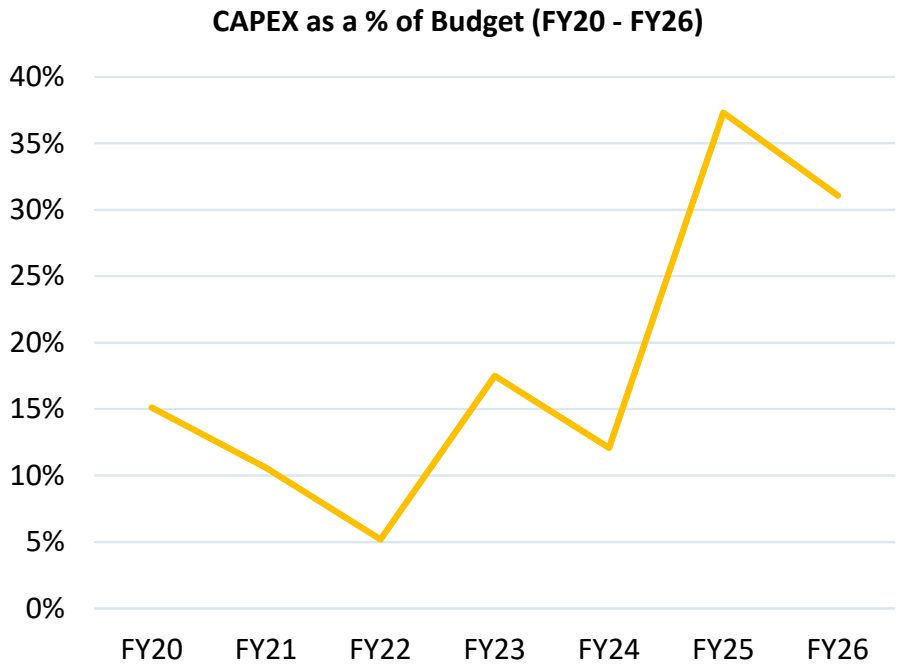


Figure 38: CAPEX as a % of Budget

FY2026 capital projects balance three priorities: completing carryover projects from FY2025, advancing renewal of critical water, wastewater, and stormwater infrastructure, and delivering improvements to parks, facilities, and public spaces that enhance community quality of life. Together, these projects safeguard the District's assets, protect public safety, and align with the community's expectations for responsible long-term stewardship.

The FY2026 capital project plan

The FY2026 capital project plan for the General Fund totals **$11.9 M**, ensuring that available funding sources align fully with planned capital projects. Projects reflect a robust investment in public infrastructure, equipment, and amenities across Parks & Recreation, Public Works, and Shared Services. Capital Expenditures (CAPEX) projects are defined as having an initial cost of $10,000 or more, and an estimated life or useful value of the asset of more than two years.

The District has established a comprehensive funding strategy that balances current-year revenues, grant opportunities, and use of fund balance, while incorporating prior-year capital allocations.

FY26 Capital Projects	General Fund	Public Works Department	Shared Services Department	Parks & Recreation Department
Capital Projects Funding				
FY26 Revenue	$ 1,648,301	530,000	569,301	549,000
Grants	300,000	0	0	300,000
Builder Park Fees	0	0	0	0
Reimbursable expenses	0	0	0	0
FY25 Rollover funding (projected)	4,096,954	2,358,048	639,424	1,099,482
Use of Fund Balance	5,886,910	5,530,429	190,772	165,709
Total Capital Funding	**11,932,164**	**8,418,477**	**1,399,496**	**2,114,191**
Capital Project Expenditures				
Capital Expenditures	11,362,864	8,418,477	830,196	2,114,191
Debt service	569,301	0	569,301	0
Total Capital Expenditures	**$ 11,932,164**	**8,418,477**	**1,399,496**	**2,114,191**

Figure 39: FY26 Capital Projects

This blend of current revenues and strategic reserve deployment enables the District to advance priority infrastructure and facilities projects without the need for external borrowing.

The expenditure allocation reflects a significant investment in both long-term infrastructure enhancements and transformative projects, including new amenities, upgraded systems, and key departmental initiatives.

- Balanced capital program: FY2026 Capital Developments are fully funded.
- Funding is diversified across revenue, grants, and fund balance, with no current debt reliance.

Capital Project Plan - Public Works Department

The Public Works Department's Capital Project Plan outlines a strategic five-year investment of **$21.4 M** to support infrastructure resiliency, capacity expansion, and operational efficiency. With 29 projects averaging $740k per project, funding is concentrated in the first two fiscal years. FY26 includes 20 projects and FY27 13 projects. The Water and Wastewater Master Plan study scheduled to be completed in FY 2025 is anticipated to add future projects in years FY27 – FY30. **This supports the Brushy Creek MUD's goals to Manage Responsibly and to Preserve and Conserve.**

Capital Project Plan - Public Works	FY26	FY27	FY28	FY29	FY30	Total
Field Operations Site & Building Improvements	2,750,000	4,594,752	-	-	-	7,344,752
ARPA- Drinking Water Source & Treatment	1,075,929	-	-	-	-	1,075,929
BCWF HVAC Replacement	698,548	-	-	-	-	698,548
BC North Sanitary Sewer Capacity	690,000	1,030,000	-	-	-	1,720,000
Wastewater line Repairs (CH LS to LW)	525,000	-	-	-	-	525,000
Advanced Meter Infrastructure (AMI)	522,000	-	-	-	-	522,000
BCWF electrical controls rehabilitation	450,000	-	-	-	-	450,000
Membrane Replacement- Train #4	450,000	-	-	-	-	450,000
Manhole Rehabiliation (along 620)	250,000	-	-	-	-	250,000
PFAS, PFOS, Lithium reductions	150,000	1,000,000	3,850,000	-	-	5,000,000
Liberty Walk liftstation: Rehab	150,000	350,000	-	-	-	500,000
Backhoe replacement	150,000	-	-	-	-	150,000
Replace liner in raw water pond	100,000	250,000	-	-	-	350,000
Drainage Earthen Channels Restoration	100,000	-	-	-	-	100,000
Raw waterline easement vegetation clearing	100,000	-	-	-	-	100,000
Emergency Interconnect BCWF w RR	80,000	260,000	-	-	-	340,000
PW vehicle replacement (1601)	70,000	-	-	-	-	70,000
Spillway Over Stairway Drainage Study	57,000	-	-	-	-	57,000
Leak Detection Equipment Replacement	25,000	-	-	-	-	25,000
Meter Testing Equipment	25,000	-	-	-	-	25,000
Membrane Replacement- Train #2	-	475,000	-	-	-	475,000
Wet and Dry Pond Assessments	-	200,000	-	-	-	200,000
Stormwater dry ponds rehabilitation	-	150,000	-	-	-	150,000
Wet Ponds, Bubbler/ Aerators	-	140,000	-	-	-	140,000
Permitting Software (Novotx Connect)	-	94,000	-	-	-	94,000
BCWF: Vehicle (New)	$ -	50,000	-	-	-	50,000
Permitting Software (Novotx Connect)	-	20,000	-	-	-	20,000
Potable Water Service Extension at Intake	-	-	30,000	-	-	30,000
Membrane Replacement- Train #3	-	-	-	-	515,000	515,000
Total capital expenditures	**$ 8,418,478**	**8,613,752**	**3,880,000**	**-**	**515,000**	**21,427,230**

Figure 40: Capital Projects Public Works

FY2026 Highlights

- Field Operations Site & Building Improvements – $2.8M
- ARPA – Drinking Water Source and Treatment Projects $1.1M
- BCWF HVAC Replacement – $719k
- Brushy Creek North Sanitary Sewer Capacity – $690K
- Advanced Meter Infrastructure (AMI) - $522k
- Water Treatment Electrical Controls Rehabilitation – $450k

- Membrane replacement - $450k
- PFAS/Lithium reduction study - $150k
- Emergency Interconnect Evaluation & Design – $80K

Project Funding

The Public Works Department's five-year capital project plan is supported through a mix of internal fund sources, operating revenues, and anticipated future appropriations. FY 2026's budget program supports critical infrastructure upgrades and facility rehabilitation without relying on new debt.

Funding Sources	FY26	FY27	FY28	FY29	FY30	Total
Grant	-	-				-
Committed Fund Balance	$ 1,679,100	-				1,679,100
Assigned Fund Balance	761,277	-				761,277
FY 25 Carried forward capital outlay funding	2,358,048	-				2,358,048
Assigned Reserves	675,000	-				675,000
Unassigned Fund Balance	2,415,052	-				2,415,052
Operating Revenues	530,000	1,989,000	30,000	-	515,000	3,064,000
Pending	-	6,624,752	3,850,000	-	-	10,474,752
Total funding sources	**$ 8,418,477**	**8,613,752**	**3,880,000**	**-**	**515,000**	**21,427,230**

Figure 41: Capital Projects Funding Sources Public Works

While FY2026 is fully funded, the District plans to address pending gaps in FY2027–FY2028 through either internal allocation or external financing, including potential bond issuance. The **$10.4M in pending allocations**—primarily in FY2027—reflects unfunded infrastructure priorities that may be addressed by:

- Reallocation from reserves or operating margin
- One-time grants
- **Issuance of bonds**, subject to Board authorization and voter approval if required

This signals a measured and flexible approach, where bond funding serves as a contingency to advance infrastructure goals without immediate pressure on operational resources

Project Purposes

Field Operations Site & Building Improvements

The study would determine the size and scope of options to improve layouts to house employees at the 901 Building, Maintenance Facility, or Water Treatment Plant Site. This would include dedicated office space and huddle space for current and future team members and workstations for those team members who travel between the office and the field. The District parking lots at the 901 Building, Maintenance Facility, and Maintenance Facility need to be analyzed for flow, security, safety and ADA requirements for District fleet and personal vehicles.

ARPA- Drinking Water Source & Treatment

Address critical need for emergency generators and freeze protection of above grade piping and facilities. Upgrade current electrical system at Intake to ensure consistent operation and delivery of raw water to the Water Treatment Facility. Project # has been consolidated to include: ARPA Ground Wells Emergency Power Generator (7018), ARPA Ground Wells Winterization (7019), ARPA Water Treatment Winterization (7023), ARPA Water Intake Emergency Power Generator (7024), and Water Intake Electrical Controls Rehabilitation (7025)

Brushy Creek Water Treatment Facility HVAC Replacement

Many of the HVAC components have reached their end of life at the water treatment plant. Based on an assessment report that was completed on the HVAC systems at the water treatment in 2024, the project will replace outdated equipment to ensure continued operation.

Brushy Creek North Sanitary Sewer Capacity

The project will reduce the risk of wastewater overflows within the District by increasing wastewater system capacity to handle the wastewater flows from the four lift stations and gravity flows.

Wastewater line Repairs (CH LS to LW)

Repair sections of existing wastewater lines that have failed liners and were found via the District's wastewater video program. The existing pipes are proposed to be sliplined with adjacent manholes being recoated.

Advanced Meter Infrastructure (AMI)

Advanced metering infrastructure (AMI) enables real-time reading water meters via remote data collection versus the current Automated Meter Reading (AMR) that requires utility personnel to drive by for data collection. AMI integrates water meters, communication networks, data management systems, and customer portals. The benefits include real-time monitoring and reporting water usage, system efficiency, malfunction detections and recognizing irregularities. The AMI customer portal allows customers to see real-time data, set alerts, and make informed decisions about usage.

Brushy Creek Water Treatment Facility electrical controls rehabilitation

Upgrade current electrical system to ensure consistent operation and delivery of raw water to the Water Treatment Facility.

Membrane Replacement- Train #4

Rack #4 was scheduled for module replacement in FY25 but was underbudgeted by over $200k. The previous replacement, in 2021, cost $200k in total. Rack #4 was last replaced in 2014. PALL states an expected usable lifespan of 7-10 years for its modules. However, we have managed to stretch that out to 10-12 years through optimized operation and cleaning techniques. We extended the usable life of Rack #4 by another year, but the modules will need to be replaced in FY26,

Manhole Rehabilitation (along 620)

Repairs as recommended from the Water and Wastewater Master Plan Study.

PFAS, PFOS, Lithium reductions

Pilot study (preliminary design) to recommend technology best suited for District conditions, where it would fit in at the plant and associated costs for each option.

Liberty Walk lift station: Rehabilitation

The Liberty Walk LS was first installed in the late 1970s, based on record drawings. While the lift station has been well maintained since then, a number of improvements are needed, including the installation of a permanently installed generator and automatic transfer switch, the installation of odor control, the replacement of the jib crane, wet well rehabilitation, and supporting site and driveway improvements. Many of these items have been identified as part of the ongoing master plan process.

Backhoe replacement

Current backhoe (a 2015 model) is now 10 years old, and maintenance costs have increased considerably.

Replace liner in raw water pond

Following an assessment of the liner condition, the raw water pond liner was determined to be reaching the end of its usable life. Due to the limited storage on one side of the pond, replacement will have to be completed in the winter months. Ordering the material in FY26 and expect the replacement in winter (FY27).

Drainage Earthen Channels Restoration

Reduces flooding risk, improves water quality by minimizing erosion and sediment buildup, enhances system capacity and reliability, and protects surrounding infrastructure and natural habitats.

Raw waterline easement vegetation clearing

Improves access for inspection and maintenance, reduces the risk of line damage from root intrusion or heavy overgrowth, enhances safety for crews, and ensures reliable delivery of raw water by protecting critical infrastructure.

Emergency Interconnect Brushy Creek and the City of Round Rock

Two-way emergency interconnect providing BCMUD treated water sourced from the Brushy Creek Regional Utility Authority (BCRUA) and CORR treated water sourced from BCMUD.

Public Works vehicle replacement (1601)

Ongoing maintenance costs have exceeded practical limits, and a new vehicle will improve reliability, reduce repair expenses, and ensure safe, efficient operations for the District.

Photo 39: BCMUD Public Works Department vehicle

Spillway Over Stairway Drainage Study

Undertake drainage study to identify solutions to divert stormwater flows away from stairs and complete improvements

Meter Testing Equipment

Technology has advanced significantly in meter testing equipment in recent years. Meter inaccuracy is one of the most significant contributors to unaccounted water. The District is required to test a minimum of 10 residential meters monthly and all production and large meters annually.

Leak Detection Equipment Replacement

The existing leak detection equipment is aging.

Capital Project Plan - Shared Services Department

The Shared Services Department's capital improvement plan totals **$1.4M** over the five-year period, with focused investments in facilities, technology, and organizational systems that support internal operations and district-wide service delivery.

Capital Project Plan - Shared Services	FY26	FY27	FY28	FY29	FY30	Total
Admin Office Remodel & Furnishings	$ 691,696	-	-	-	-	691,696
District Camera Upgrade	80,000	-	-	-	-	80,000
GIS Asset Management SW	58,500	-	-	-	-	58,500
Server Drives	-	104,000	140,000	124,800	120,000	488,800
Human Resource Management System	-	90,000	-	-	-	90,000
Safety Vehicle (new)	-	50,000	-	-	-	50,000
Total capital expenditures	**$ 830,196**	**244,000**	**140,000**	**124,800**	**120,000**	**1,458,996**

Figure 42: Capital Projects Share Services

FY2026 Capital Developments – $830k

- Admin Office Remodel & Furnishings – $692k
  Provides updated workspaces and functional improvements to administrative offices.
- GIS Asset Management Software - $60k

Project Funding

The Shared Services Department's five-year capital project plan totals approximately **$1.4M**, supported through a mix of internal fund sources and operating revenues.

Funding Sources	FY26	FY27	FY28	FY29	FY30	Total
Grant	-	-	-	-	-	-
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-	-
FY 25 Carried forward capital outlay funding	$ 639,424	-	-	-	-	639,424
Assigned Reserves	-	-	-	-	-	-
Unassigned Fund Balance	190,772	-	-	-	-	190,772
Operating Revenues	-	194,000	140,000	124,800	120,000	578,800
Pending	-	50,000	-	-	-	50,000
Total funding sources	**$ 830,196**	**244,000**	**140,000**	**124,800**	**120,000**	**1,458,996**

Figure 43: Capital Projects Funding Sources Shared Services

Project Purposes

Administration Office Remodel & Furnishings

Maximizing workspace in the Administration wing of the Community Center, including enhancements to the Customer Service lobby area.

District Camera Upgrade

Improve the safety of our residents, members, public and team and District assets by expanding our Security camera views to additional coverage.

GIS Asset Management Software

Enable the District to centralize and map all infrastructure assets, improve work order tracking and preventive maintenance scheduling, enhance data-driven decision-making, and increase operational efficiency while extending the useful life of critical assets.

Capital Project Plan - Parks and Recreation

The Parks & Recreation Department's **FY2026–FY2030 Capital Project Plan** outlines major investments in new and enhanced public amenities. These projects go beyond routine improvements and represent a strategic effort to expand recreational offerings and revitalize key community assets. Total planned Capital Developments across the five-year period exceed **$10M**.

Capital Project Plan - Parks and Recreation	FY26	FY27	FY28	FY29	FY30	Total
District Trails and Pedestrian Path Repairs	$ 467,912	-	-	-	-	467,912
Shirley McDonald Trail & Outfall Improvements	387,369	-	-	-	-	387,369
Creekside Tennis Court Resurface	150,000	-	-	-	-	150,000
Community Center Garden Refurbishment	135,000	365,000	11,000	-	-	511,000
Community Park Trail TPWD Grant	132,000	-	-	-	-	132,000
Post URI Tree Remediation	117,909	-	-	-	-	117,909
Cat Hollow Tennis Court Resurface	85,000	-	-	-	-	85,000
Sendero Springs Basketball Resurface	60,000	-	-	-	-	60,000
Locker Room and Family Restroom Floor Repair	50,000	-	-	-	-	50,000
PARD vehicle replacement (106)	50,000	-	-	-	-	50,000
PARD vehicle replacement (1103)	50,000	-	-	-	-	50,000
Weight Room - Cardio Equipment	39,000	55,409	55,409	55,409	55,408	260,635
District Bathroom Flooring Repair (Parks)	35,000	-	-	-	-	35,000
Cat Hollow Bathroom Trellis	25,000	-	-	-	-	25,000
CC Restriping Parking Lot	20,000	-	-	-	-	20,000
Highland Horizon Basketball Resurface	10,000	-	-	-	-	10,000
Community Center Air Handler Replacement	-	150,000	-	-	-	150,000
North Park Parking, Restroom & Playground	-	100,000	900,000	-	-	1,000,000
Sendero Springs Pool rehabilitation	-	75,000	625,000	-	-	700,000
Highland Horizon Playscape Replacement	-	50,000	250,000	-	-	300,000
Parking Lot resurface/Restripe (Pepper Rock)	-	50,000	-	-	-	50,000
Parking Lot resurface/Restripe (Disc Golf)	-	30,000	-	-	-	30,000
Update Cat Hollow T-Ball Field	-	25,000	-	-	-	25,000
Racquetball floor resurfacing and repairs	-	15,000	-	-	-	15,000
Shirley McDonald Pond Aerator Fountain	-	12,000	-	-	-	12,000
Community Park Playground (Phase II)	-	10,000	-	-	-	10,000
Community Park Playground (Phase I)	-	-	2,290,000	-	-	2,290,000
Highland Horizon pool rehabilitation	-	-	480,000	-	-	480,000
Creekside Pool Rehabilitation	-	-	250,000	-	-	250,000
Pavilion and Trail Expansion @ Little Village	-	-	250,000	-	-	250,000
Racine Woods park playscape replacements	-	-	200,000	-	-	200,000
Sendero Springs Pool Fence replacement	-	-	200,000	-	-	200,000
Cat Hollow Pool aquatic features improvement	-	-	150,000	-	-	150,000
Cat Hollow Pool Fence replacement	-	-	150,000	-	-	150,000
Creekside Pool Fence replacement	-	-	150,000	-	-	150,000
Maintenance Yard (Phase II) Park	-	-	75,000	-	-	75,000
CC East parking lot repair	-	-	58,000	-	-	58,000
Community Center replace galvanized sewer line	-	-	20,000	-	-	20,000
Red Gym Roof Replacement	-	-	-	750,000	-	750,000
Shade Sail Replacement (SM and NP)	-	-	-	17,000	-	17,000
Red Gym Floor replacement	-	-	-	-	250,000	250,000
Highland Horizon Pool Thermal Cover and Roller	-	-	-	-	-	-
Total capital expenditures	**$ 1,814,191**	**937,409**	**6,114,409**	**822,409**	**305,408**	**9,993,826**

Figure 44: Capital Projects Parks and Recreation

FY2026 Highlights

- District Trails and Pedestrian Path Repairs - $408k
- Shirley McDonald Park Trail & Outfall Improvements - $387k
    - Addresses both recreational access and environmental stability.
- Surface repairs – Parking lots, Tennis Courts and Basketball Courts - $410k
- Post Uri Tree remediation - $103k
- District Trails with grant funding - $132k
- Community Center Garden Rehabilitation - $60k
- Cardio fitness equipment upgrades in the weight room -$39k

Project Funding

The Parks & Recreation Department's capital project plan for FY2026 is supported by a comprehensive funding strategy totaling $2.1M, sourced entirely from internal and secured funding channels. This plan enables the District to proceed without incurring debt, while preserving flexibility for future budget cycles.

This structure reflects a conservative, **pay-as-you-go capital strategy**, leveraging prior-year allocations, operational surplus, and reserves to fund major initiatives. The presence of **Unassigned Fund Balance** and **Operating Revenues** in the mix also illustrates flexibility and fiscal resilience, providing a buffer for unanticipated needs or timing adjustments.

Funding Sources	FY26	FY27	FY28	FY29	FY30	Total
Grant	$ 300,000	-	-	-	-	300,000
Committed Fund Balance	-	-	-	-	-	-
Assigned Fund Balance	88,709	-	-	-	-	88,709
FY 25 Carried forward capital outlay funding	1,099,482	-	-	-	-	1,099,482
Assigned Reserves	52,000	-	-	-	-	52,000
Unassigned Fund Balance	25,000	-	-	-	-	25,000
Operating Revenues	549,000	765,409	1,544,409	822,409	305,408	3,986,635
Pending	-	172,000	4,570,000	-	-	6,007,191
Total funding sources	**$ 2,114,191**	**937,409**	**6,114,409**	**822,409**	**305,408**	**11,559,016**

Figure 45: Capital Projects Funding Sources Parks and Recreation

For future capital needs, the District anticipates combining internally generated funds with **external financing**, including **planned bond issuances** to support large-scale amenity expansion and long-range facility investments.

The inclusion of **pending funding** alongside operating revenues represents capital projects that are programmed but not yet formally appropriated. The District's financial strategy remains conservative, with bond funding viewed as a mechanism to **support phased expansion** while preserving reserves and limiting immediate tax impacts.

Project Purposes

District Trails and Pedestrian Path Repairs

Design improvements create safer passageways for trail users. Projects 7012, Community Park Trail Repair, 7021 Cat Hollow Park Trail Repairs (Disc Golf), and 7172 Miscellaneous Sidewalk & Concrete Repairs, and granite trail from Creekside Basketball court were consolidated into project 7191.

Shirley McDonald Trail & Outfall Improvements

Upgrades to trail design create safer passageways for park and trail users. Combined with Shirley McDonald Unstable Rock Riprap (7163) and Overhead trail lighting (7075).

Creekside Tennis Court Resurface

Eliminates dead spots, ensures consistent ball bounce and player safety, extends the lifespan of the courts, and maintains a high-quality playing experience for the community.

Community Center Garden Refurbishment

Photo 40: Community Center Garden

Create a polished Garden view from the interior of the building and exterior of the building. Provide a relaxing, enjoyable and beautiful experience as a visitor and user of the Garden. Through the improvements of irrigation coverage, new fencing, upgraded landscape lighting at night and the function of the pond. Utilize the new irrigation controller for the Community Center landscaping to integrate and streamline the watering of the plant assets of the Community Center and Garden.

Community Park Trail TPWD Grant

Community Park Trail additions.

Post URI Tree Remediation

Tree analysis, replacement plan, and replacements.

Cat Hollow Tennis Court Resurface

Eliminates dead spots, ensures consistent ball bounce and player safety, extends the lifespan of the courts, and maintains a high-quality playing experience for the community.

Sendero Springs Basketball Resurface

Conducting routine basketball court resurfacing ensures a safe, consistent playing surface, extends the lifespan of the facility, and maintains a high-quality recreational experience for the community.

Parks and Recreation vehicle replacement (106)

Ongoing maintenance costs have exceeded practical limits, and a new vehicle will improve reliability, reduce repair expenses, and ensure safe, efficient operations for the District.

Parks and Recreation vehicle replacement (1103)

Ongoing maintenance costs have exceeded practical limits, and a new vehicle will improve reliability, reduce repair expenses, and ensure safe, efficient operations for the District.

Locker Room and Family Restroom Floor Repair

Repairing the locker room and family restroom floors is essential to eliminate safety hazards from cracks or uneven surfaces, prevent further structural deterioration, and ensure a clean, durable, and functional space that supports daily community use.

Weight Room - Cardio Equipment

Replacement of 3 recumbent bikes, 1 Rower, and 1 commercial Peloton Bike due to the current pieces of equipment being beyond their recommended life span and requiring additional repairs. In addition, a deadlift elite, hip-thruster, and a Smith machine will replace the stretching area in the weight room. A stretch trainer machine will be purchased for the new stretching room.

Photo 41: BCMUD cardio equipment

District Bathroom Flooring Repair (Parks)

Repairing the restroom floors is essential to eliminate safety hazards from cracks or uneven surfaces, prevent further structural deterioration, and ensure a clean, durable, and functional space that supports daily community use.

Cat Hollow Bathroom Trellis

Replacing the removed trellis restores shade and aesthetic appeal, enhances the usability and comfort of the community space, and preserves the overall character and value of the Cat Hollow Bathrooms.

Community Center Restriping Parking Lot

Restriping the community parking lot improves safety and traffic flow, ensures compliance with accessibility standards, maximizes available parking capacity, and enhances the overall appearance and usability of the facility.

Highland Horizon Basketball Resurface

Conducting routine basketball court resurfacing ensures a safe, consistent playing surface, extends the lifespan of the facility, and maintains a high-quality recreational experience for the community.

Capital Project Plan Future Years

The District's FY27–FY30 capital project plan identifies approximately $7.3 M in funding sources for planned projects. These resources are primarily drawn from existing fund balances, supplemented by $1.0 M in park capital fees reserved for Parks & Recreation improvements. No bond proceeds or grant reimbursements are included in this forecast, underscoring the District's reliance on internal reserves to finance capital investments.

The Capital Project Plan anticipates $21.8 M in total capital costs across all departments. Of this amount, $12.7 M supports ongoing projects, while an additional $9.1 M is allocated to new planned initiatives. By department, Public Works represents the largest share of expenditures at $11.3 M ongoing and $1.7 M planned, followed by Parks & Recreation with $1.4 M ongoing and $6.9 M planned. Shared Services is projected to invest $0.6 M primarily in technology and administrative systems.

The net result of these projections is a funding deficit of $14.6 M over the four-year period, with gaps evident in each functional area. Public Works shows a projected shortfall of $10.7 M, Parks & Recreation $3.5 M, and Shared Services $0.4 M.

This outlook highlights the importance of identifying new funding mechanisms to balance long-term needs. Options may include phasing projects, pursuing grants, or considering debt financing to ensure the District can address critical infrastructure and amenity improvements while maintaining financial stability.

FUTURE PROJECTS FY27-FY30 Capital Projects	General Fund	Public Works	Shared Services	Parks & Recreation
Capital Projects Funding				
Park capital fees	$ 1,062,052	-	-	1,062,052
Bonds	-	-	-	-
Grants or reimbursable	-	-	-	-
Use of Fund Balance	6,366,561	2,313,420	220,000	3,833,141
Total funding sources	**7,428,613**	**2,313,420**	**220,000**	**4,895,193**
Capital Project Expenditures				
Ongoing	11,932,387	11,334,752	-	597,635
Planned	9,809,800	1,674,000	628,800	7,507,000
Total capital expenditures	**21,742,187**	**13,008,752**	**628,800**	**8,104,635**
Net surplus (deficit)	**$ (14,313,575)**	**(10,695,332)**	**(408,800)**	**(3,209,442)**

Figure 46: Future Capital Projects

Capital Project Plan Operational Impacts by Project

Capital projects potential operating impacts that are material and measurable for inclusion in the FY 2026 budget and impacts on long-term financial planning.

Project		FY26	FY27	FY28	FY29	FY30	Total
ARPA - Water and Wastewater projects	Personnel	-	-	-	-	-	-
	Operating	$23,570	23,570	23,570	23,570	23,570	117,850
	Total	**23,570**	**23,570**	**23,570**	**23,570**	**23,570**	**117,850**
Field Operations Site & Building Improvements	Personnel	-	-	-	-	-	-
	Operating	-	-	21,000	21,000	21,000	63,000
	Total	**-**	**-**	**$ 21,000**	**21,000**	**21,000**	**63,000**
Community Park Playgrc	Personnel	-	-	-	-	-	-
	Operating	-	24,000	24,000	24,000	24,000	96,000
	Total	-	**$ 24,000**	**24,000**	**24,000**	**24,000**	**96,000**

Figure 47: Capital Projects Operating Impacts

General Fund

General Fund Operating budget (F3)

The FY 2026 General Fund operating budget reflects a **strong structural balance**, with recurring revenues exceeding recurring expenditures by a healthy margin. As a Municipal Utility District (MUD), the District does not maintain a separate Enterprise Fund for utility operations; instead, all utility-related activity is properly accounted for within the General Fund. The operations summary does not include Capital Developments, which are reported below the operating margin and are managed separately in the District's capital program.

Photo 42: Water filtration system

The General Fund represents the departments and cost centers associated with the District's day-to-day operations. This includes the Public Works Department (utility operations), the Shared Services Department (administration, accounting, HR, customer service, IT, security), and the Parks and Recreation Department (programs, leagues, community center, aquatics, maintenance).

- Operating revenues total $23.1 M, primarily composed of property taxes ($9.6M), utility program revenue ($9.7M), and recreational program income ($3.2M).
- Operating expenditures total $20.3 M, with the largest categories being salaries and benefits ($9.2M), professional and contracted services, utility purchases, and solid waste disposal.
- The resulting operating surplus is $2.9 M, providing evidence of a balanced and sustainable operating budget consistent with GFOA recommendations.
- The positive operating margin of approximately 12% supports: reserve replenishment, one-time strategic initiatives, and ongoing service delivery flexibility
- All recurring operating needs are funded from recurring revenues, with no reliance on fund balance or non-operating revenues.

FY 2026 General Fund Budget Operations Summary By Department	General Fund	Public Works Department	Shared Services Department	Parks & Recreation Department
Operating Revenue				
Property Tax	$ 9,574,655	-	4,837,793	4,736,861
Utility Program Revenue	9,696,000	8,093,000	1,603,000	-
Recreational Program Revenue	3,191,460	-	-	3,191,460
Investment & Other	731,887	1,000	663,091	67,796
Total Operating Revenues	**23,194,001**	**8,094,000**	**7,103,884**	**7,996,117**
Operating Expenditures				
Salary and benefits	9,216,740	1,626,168	2,968,180	4,622,391
Professional Fees	997,800	325,000	497,800	175,000
Utility service purchases	1,485,819	1,485,819	-	-
Contracted Services	1,438,211	171,500	664,509	602,202
Utilities	715,412	362,362	174,590	178,460
Repairs and Maintenance	1,509,293	328,350	135,285	1,045,658
Administrative Expenditures	1,013,042	90,058	742,733	180,251
Tap connection expenditures	100,800	100,800	-	-
Solid waste disposal	1,312,000	-	1,312,000	-
Other expenditures	2,585,254	427,795	1,514,304	643,155
Total Operating Expenses	**20,374,371**	**4,917,852**	**8,009,401**	**7,447,117**
Operating Surplus (Deficit)	**$ 2,819,630**	**3,176,148**	**(905,517)**	**549,000**
Revenue Funded CAPEX	**(1,648,301)**	**(530,000)**	**(569,301)**	**(549,000)**
Net	**$ 1,171,330**	**2,646,148**	**(1,474,818)**	**0**

Figure 48: General Fund Operations

The FY 2026 General Fund operating summary demonstrates a **disciplined, well-structured, and self-sustaining budget**. The surplus aligns with conservative financial practices and positions the District to support long-term service delivery and capital investment. By clearly separating operating and capital budgets and maintaining strong internal alignment between revenue sources and departmental functions, the District continues to uphold fiscal transparency and best practice standards.

General Fund Debt Obligations (F9)

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.

Brazos River Authority (BRA) Williamson County Regional Raw Water Line (WCRRWL) BCMUD (6.544%)			
Name of Issue	**Amount Outstanding**	**FY26 Amt Due**	**Maturity**
Open Market Debt (Series 2019)	$ 481,900.16	$ 95,274.10	2032
Open Market Debt (Series 2020)	$ 416,248.94	$ 104,882.28	2030

Figure 49: BRA WCRRWL Bonds

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.

City Of Round Rock Brushy Creek Regional Waste Water System (BCRWWS) BCMUD Portion			
Name of Issue	**Amount Outstanding**	**FY26 Amt Due**	**Maturity**
Series 2016	$ 3,371,262.50	$ 339,625.00	2035
Series 2017	$ 2,192,875.00	$ 60,775.00	2039
Series 2022	$ 818,297.50	$ 114,842.50	2032

Figure 50: City of Round Rock Debt

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.

Revenue Bond Debt Service			
Name of Issue	**Amount Outstanding**	**FY26 Amt Due**	**Maturity**
CC Term Note Series 2016	$ 2,846,452.00	$ 569,300.50	2030

Figure 51: Community Center Revenue Bond

General Fund Reserve Replenishments (F5)

The FY 2026 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.

Consolidated Position Summary Schedule (O3)

The FY2026 Consolidated Position Summary reflects a stable and strategically managed workforce across all departments. The Public Works Department increases staffing with one FTE. Shared Services underwent a targeted reorganization, reducing part-time roles while adding a key full-time position, resulting in a net decrease of 1.38 FTEs. Parks & Recreation Department increased staffing by 2.11 FTEs, driven by adjustments in part-time coverage to support seasonal and programmatic needs. Overall, the District-wide staffing plan results in a modest net increase of 0.73 FTEs, with total resources aligned to operational priorities and long-term service delivery goals.

	FY2025 Count	FY2025 FTE	FY2025 Hours		FY2026 Count	FY2026 FTE	FY2026 Hours		Difference FTE
Consolidated									
Public Works Department	16	16	33,280	-	17	17	35,360	-	1
Shared Service Department	33	32	66,820	-	31	31	63,960	-	(1)
Parks & Recreation Department	214	70	146,135	-	225	72	150,515	-	2
Consolidated Total	263	118.4	246,235		**273**	**120.1**	**249,835**		
Year Over Year Difference	1		2,080		**10**	**1.7**	**3,600**		

Figure 52: Consolidated Position Summary

Position Allocations

Department	Distribution Code	500	525	540	550										
Public Works	Public Works Management	40%	10%	10%	40%										
Public Works	Water and Wastewater	50%			50%										
Public Works	Whole			100%											
Public Works	Whole		100%												

Figure 53: Position Allocations Public Works

Department	Distribution Code	120	125	130	135	140	145	150	200	250	275	300	350	400	450
Shared Services	Community Engagement Specialist	25%							25%	25%		25%			
Shared Services	HR Manager		25%			75%									
Shared Services	PARD Manager								17%	29%	12%	18%	12%	12%	
Shared Services	Project Manager										40%		10%	30%	20%
Shared Services	Whole						100%								
Shared Services	Whole	100%													
Shared Services	Whole			100%											
Shared Services	Whole							100%							
Shared Services	Whole					100%									
Shared Services	Whole				100%										
Shared Services	Whole		100%												

Figure 54: Position Allocations Shared Services

Department	Distribution Code	200	250	275	300	350	400	450	525						
Parks and Recreation	Facilities Maintenance			10%			60%	10%	20%						
Parks and Recreation	Facilties Management			35%		15%	35%	15%							
Parks and Recreation	Horticulturalist			70%		30%									
Parks and Recreation	Leagues	30%			70%										
Parks and Recreation	Program Coordination	33%	33%		34%										
Parks and Recreation	Property Maintenance Supervisor	5%		50%		10%	25%	10%							
Parks and Recreation	Property Maintenance Technician	5%		80%			5%	10%							
Parks and Recreation	Whole		100%												
Parks and Recreation	Whole				100%										
Parks and Recreation	Whole	100%													
Parks and Recreation	Whole					100%									
Parks and Recreation	Whole							100%							

Figure 55: Position Allocations Parks and Recreation

Professional Associations

American Camp Association

American Society of Civil Engineers (ASCE)

American Water Works Association (AWWA)

Association of Records Managers and Administrators (ARMA International)

Association of Water Board Directors (AWBD)

Central Texas Aquatics Association (CTAA)

Government Financial Officers Association (GFOA)

Government Financial Officers Association of Texas (GFOAT)

International Society Of Arboriculture (Texas Chapter)

National Alliance for Youth Sports (NAYS)

National Recreation and Parks Association (NRPA)

Society of Human Resource Management (SHRM)

South Center Membrane Association (SCMA)

Texas Association of Governmental Information Technology Managers (TAGITM)

Texas Floodplain Management Association (TFMA)

Texas Municipal League Human Resource Association (TMLHR)

Texas Public Pool Council (TPPC)

Texas Recreation And Park Society (TRAPS)

Texas Water Utilities Association (TWUA)

Water Information Sharing and Analysis Center (WaterISAC)

Williamson County Human Resource Association (WILCOHR)

District Certifications

Certification Pay

Certification pay is not provided for certifications required to hold a position, as compensation for these is already included in base pay. Certifications maintained outside an employee's job description may qualify for certification pay if they provide a tactical benefit to the District, such as enhancing safety, improving service delivery, or reducing reliance on contractors.

Photo 43: BCMUD crew members

The number of certification pay opportunities is limited and based on the District's operational needs. Eligibility requires that the certification be practically applied to benefit the District.

All certification pay is subject to review and approval by the Cost Center Manager and Human Resource Manager. Certification alone does not guarantee pay; managers must verify and confirm the ongoing benefit to the District at least annually.

- American Red Cross Lifeguard
- American Red Cross Safety Training for Swim Coaches
- American Red Cross Babysitters' Training Instructor
- American Red Cross Water Safety Instructor
- American Red Cross Lifeguard Instructor Trainers
- American Red Cross Water Safety Instructor Trainers
- Backflow Prevention Assembly Tester
- Biomechanics Method Corrective Exercise Specialist
- Certified Arborist
- Certified Park and Recreational Professional (CPRP)
- Certified Playground Safety Inspector (CPSI)
- Certified Pool & Spa Operator (CPO)
- Certified Youth Sports Administrator
- Customer Service Inspector (CSI)
- Kettlebell
- Master Plumber License
- National Floodplain Manager
- Pesticide Applicator Certification
- Texas Water Development Board (TWDB) Water Loss/Leak Detection
- Texas Commission on Environmental Quality (TCEQ) Landscape Irrigation Technician
- TCEQ Landscape Irrigator
- TCEQ Surface Water Operator Class C, B, or A
- TCEQ Wastewater Collection I, II, III
- TCEQ Wastewater Operator D, C, B, A
- Any other certification approved by the General Manager

Public Works Department (O4)
Department Overview

The Public Works Department provides essential water, wastewater, and stormwater services for District residents, businesses, and wholesale partners. Operations include the Water Treatment Facility, transmission and distribution network, wastewater collection system, and the Municipal Separate Storm Sewer System (MS4). Public Works is organized into four cost centers:

- **Water Treatment** – Operates the District's 8 MGD membrane filtration facility, intake pump station, wells, and storage facilities.
- **Water Transmission** – Maintains water mains, valves, meters, and hydrants.
- **Wastewater Collection** – Oversees 250,000 linear feet of sewer mains and five lift stations; treatment is provided by the Brushy Creek Regional Wastewater System.

- **Stormwater Management** – Implements the MS4 program and maintains 25 retention and detention ponds.
- The Department's mission is to sustain *The Brushy Creek Life* through award-winning water quality, environmental stewardship, and reliable utility service.

Strategic Goal Alignment (O5)
Public Works objectives directly advance all five District Strategic Goals:

Public Works Objective	Linked District Goal
Maintain Superior TCEQ rating and award-winning water quality	Goal #1: Expansion of Award-Winning Standards
Implement Asset Management, Contingency, and Emergency Plans	Goal #2: Manage Responsibly
Develop "Brushy Creek Academy" utilities training and public education	Goal #3: Elevate Community Engagement
Integrate GIS and technology upgrades into operations	Goal #4: Leverage Technology
Protect waterways, promote conservation, and meet pending mandates (PFAS, lithium, etc.)	Goal #5: Preserve and Conserve

Workload Indicators (Stable System Environment)
The District reached full build-out in 2017, and system workload is now defined by maintenance and compliance rather than growth. Core system metrics remain stable year to year:

- **Water Connections:** 6,680 retail, 1 wholesale treated (Aqua Texas), 1 wholesale raw (Williamson County).
- **Wastewater System:** 250,000 linear feet of mains, 5 lift stations.
- **Stormwater System:** 25 ponds (10 retention, 15 detention).
- **Annual Water Production:** Consistently aligned with built-out population demand.

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:

- Aqua Texas – retail potable water for customers in Brushy Bend.
- City of Georgetown – wheeling raw water for Chisholm Trail.
- Williamson County – wholesale raw water for WILCO parks.
- King of Kings Lutheran Church – retail wastewater.
- Kingdom Hall of Jehovah's Witnesses – retail water and wastewater.
- Mesa Rosa Mexican Restaurant – retail wastewater.

Performance Indicators (Effectiveness & Efficiency)

With infrastructure at steady state, BCMUD focuses on quality, efficiency, and compliance:

- **Water Loss:** Maintained between **6–7%**, exceeding state benchmarks (<10%).
- **Regulatory Compliance:** 100% compliance with TCEQ standards; zero violations.
- **Superior Water System Rating:** Maintained continuously since 2006.
- **Stormwater Compliance:** Annual MS4 reporting completed on schedule.
- **Customer Service Reliability:** No systemic outages; localized repairs addressed within 24 hours.

Accomplishments (FY2024–2025)

- Maintained **TCEQ Superior Water System designation** for the 19th consecutive year.
- Earned **Outstanding Public Drinking Water System Award** (TCEQ 2025).
- Implemented copper ion treatment syste**m** preventing zebra mussel infiltration.
- Expanded security enhancements: cameras, motion sensors, and emergency alert integration.
- Rehabilitated critical wastewater lift station assets to extend service life.

Initiatives (FY2026–2027)

- **PFAS/PFOS Planning:** Continue evaluating regulatory changes and technology (GAC, AIX, RO) for future compliance.
- **Advanced Meter Infrastructure (AMI):** Begin phased installation to improve leak detection and customer service.
- **GIS Expansion:** Complete integration of distribution, wastewater, and stormwater assets into District-wide mapping system.
- **Emergency Preparedness:** Advance winterization, generator capacity, and industrial surge protection at critical facilities.
- **Water Conservation & Education:** Expand community outreach on conservation and stormwater protection through the Brushy Creek Academy.

Staffing & Resources

Public Works is supported by approximately 17 full-time equivalents (FTEs), including licensed operators, utility service technicians, supervisors, and administrative staff. The Department's operating budget is funded primarily through water, wastewater, and stormwater service charges, with capital renewal and replacement funded through the District's Capital Project Plan.

Photo 44: BCMUD crew members

The Public Works Department manages a built-out utility system with a focus on sustaining award-winning service quality, regulatory compliance, and operational resilience. With stable infrastructure metrics, the Department prioritizes efficiency, innovation, and preparedness to meet future environmental and regulatory requirements while protecting the high standards of *The Brushy Creek Life*.

Public Works Department Position Summary Schedule (O3)

The FY2026 staffing plan for the **Public Works Department** increases the number of Utility Technicians by one FTE, attributed to a combination of increasing and consistently high demand for utility locates and improved ongoing maintenance of the transmission system's pressure planes.

Position Title	FY2025 Count	FY2025 FTE	FY2025 Hours	FY2026 Count	FY2026 FTE	FY2026 Hours	Difference FTE
Public Works Department							
Public Works Administrative Assistant	1	1.0	2,080	1	1.0	2,080	-
Public Works Administrative Specialist	1	1.0	2,080	1	1.0	2,080	-
Regulatory Compliance Specialist	1	1.0	2,080	1	1.0	2,080	-
Utility Services Supervisor	1	1.0	2,080	1	1.0	2,080	-
Utility Services Technician I	3	3.0	6,240	1	1.0	2,080	(2.0)
Utility Services Technician II	2	2.0	4,160	3	3.0	6,240	1.0
Utility Services Technician III	-	-	-	2	2.0	4,160	2.0
Utility Services Technician IV	1	1.0	2,080	1	1.0	2,080	-
Utility Systems Manager	1	1.0	2,080	1	1.0	2,080	-
Water Facility Operator	3	3.0	6,240	2	2.0	4,160	(1.0)
Water Facility Senior Operator	1	1.0	2,080	2	2.0	4,160	1.0
Water Facility Supervisor	1	1.0	2,080	1	1.0	2,080	-
Subtotal Public Works Department	**16**	**16**	**33,280**	17	17	35,360	**1.0**

Figure 56: Public Works Position Summary

Public Works Department Significant Assets

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

Photo 45: BCMUD water tower

        - 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).

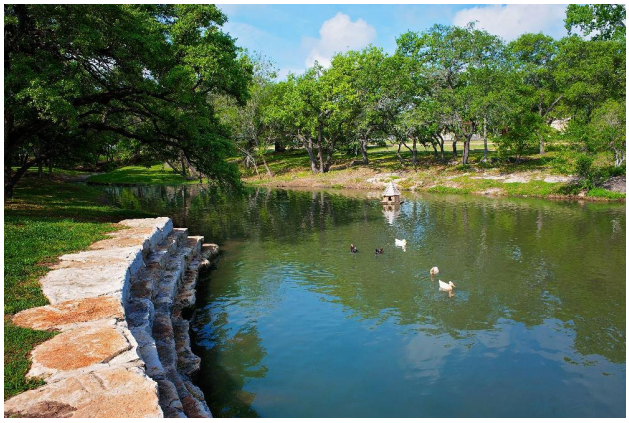


Photo 46: Shirley McDonald Pond

- Wet Stormwater 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.
- Public Works Building (WCAD ID: R324455).
- MAINTENANCE FACILITY (WCAD ID: R055351).

Public Works Significant District Vehicles and Equipment

Vehicles

- Water Treatment: 3 trucks and 5 employees.
- Water Transmission and Wastewater: 8 trucks and 8 employees.
- Stormwater / Regulatory Compliance: 1 truck and 1 employee.

Equipment

- 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.
- Toku Hydraulic Breaker.

Public Works Cost Center Programs

Water Treatment Cost Center, 525

The Water Treatment cost center does not generate revenues. It 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.

FY 26 Budget Highlights

New positions: None.

New Services: Emergency Interconnect BCWF, ongoing maintenance of new generators at surface water lake intake, and ground-wells.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

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

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Contractual category decreases of ~$142k, or 13%.
  - ~$30k decrease attributed to receipt of updated FY 2026 BRA budget for the WCRRWL.
  - FY 2025's budget includes ~$134k for Engineering fees, while FY 2026 does not include such fees.
  - Maintenance contracts increased by $5k and Professional development by $3k.
  - Generator maintenance contracts for new generators at intake and well site, $9k.
- Maintenance, Repair & Facility category decreases of ~$135k, or 51%. While there is no non-recurring maintenance cost, there are added costs attributed to the new generator at the intake and well, and a large number of originally installed valves and actuators that control the membranes are nearing the end of their lifespan, requiring replacement to maintain the continuity of operations and avoid disruptions to service.

Water Transmission Cost Center, 500

The Water Transmission cost center 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 Fiscal Year budget reflects revenue based on current rates in place when the budget was adopted and average consumption at the start of the fiscal year.

FY 26 Budget Highlights

New positions: The Public Works Administrative Assistant position was added during the FY 2025 fiscal year after the approval of the FY 2025 budget. One Utility Technician position added.

New Expansions: Advanced Meter Infrastructure (AMI) Meter reading, Meter Field Operations, Site & Building Improvements, and Meter Testing Equipment.

Services not sustained: All sustained.

Deferred costs: Permitting software.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: Risk and Resiliency Plan Update, $100k.

Complying with the EPA's Risk and Resilience Assessment is required by federal law to ensure the District evaluates and strengthens the security and resilience of its water system against natural hazards and human-made threats: required by June 1, 2026.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Salaries category increase of $56k, or 19%, due to:
  - the addition of one Utility Technician position.
  - increased allocation of Public Works Admin Assistant/Specialist, adjusted to match allocation of Utility System Manager.
- Benefits category increase of $19k, or 19%, with the salary increases and increases to workers' compensation benefits.
- Contractual category increases ~$85k, or 116%.
  - GL 6085 added to category and includes $100k in cost for the EPA-required 5-year Risk and Resilience Assessment & Emergency Response Plan Update. GL 6085 is $25k in the FY 2025 budget
  - Increases in the number of plumbing inspections and an increase of $3.5k to the Contract Labor GL (6080), which was underfunded in FY 2025 compared to FY 2024.

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: Brushy Creek North Sanitary Sewer Capacity and Liberty Walk Lift Station Renovations.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

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

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Salaries category increase of $69k, or 24%, due to:
  - the addition of one Utility Technician position.
  - increased allocation of Public Works Admin Assistant/Specialist, adjusted to match allocation of Utility System Manager.
- Benefits category increase of $13k, or 14%, with the addition of one Utility Technician position and increases to workers' compensation benefits.
- Maintenance, Repair & Facility category decreases of ~$31k, or 39%, attributed to reduced estimates to fund Fern Bluff interlocal agreement for wastewater line.

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).

FY 26 Budget Highlights

New positions: None.

New Expansions: Drainage easement, tree vegetation cleanup (near Hilltop and between HH and the Enclave), Stormwater Master Plan, and Drainage Study and Improvements for Spillway Over Stairway (Powder Horn Drive).

Services not sustained: All.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: Stormwater Master Plan, $175k

Photo 47: BCMUD storm sewer infrastructure

To better assess the condition of the District's storm sewer system, outfalls, drainage ditches, and pond systems, this study is being proposed to take an in depth look to ensure the system is operating efficiently and create a prioritized capital improvement plan. The plan would also look at current operations and make recommendations for future operations. In addition, the study would include wet and dry pond surveys and recommendations for wet pond aeration, pond rehabilitation and drainage easement maintenance. It is anticipated that the capital improvement plan and operational recommendations will provide input for a future stormwater fee update in FY28.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

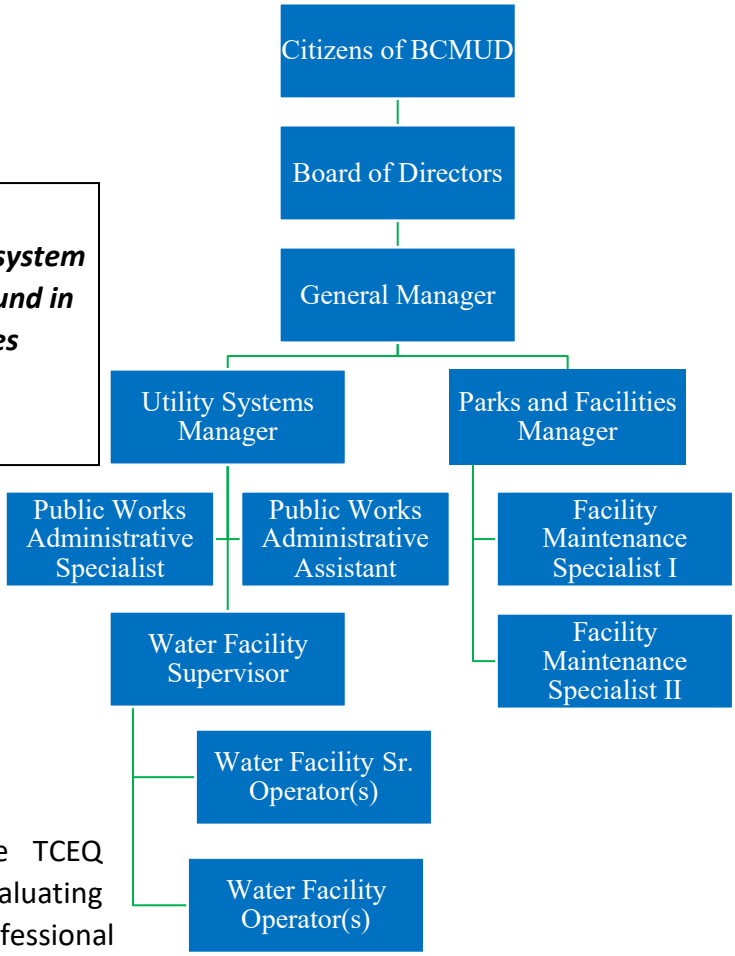
Revenues:

- Utility Program Revenue increases of $255k, or 145%, resulting from the proposed Stormwater Drainage Fee increase from $2 to $5.

Expenses:

- Contractual Category increases $180k, or 425%, attributed to GL 6085 with $175k Stormwater Master Plan study and $5k increase to maintenance contracts. GL 6085 is $0 in the FY 2025 budget.

Public Works Cost Center Charters (O5)
Water Treatment Cost Center Charter



Mission Statement

To promote "The Brushy Creek Life" by maintaining the District's water treatment 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 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;
    - 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.

- 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: The Utility Systems Manager directs the planning, construction, operations, repair, and replacement of water treatment and distribution, sanitary wastewater, and stormwater collection systems in compliance with all applicable regulatory agencies and legislative mandates and in alignment with the standards of excellence for *The Brushy Creek Life*. This role involves the efficient and reliable delivery of clean water to customers while maintaining District infrastructure and compliance with regulations. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Water Facility Supervisor: The Water Facility Supervisor serves as the chief operator of the District's Water Facility, overseeing operations and maintenance of water production and ensuring regulatory compliance for the District in water facility operations, maintenance, and repair.

Water Facility Sr. Operator(s): Operates and maintains the District's 8.19 MGD PALL Microfiltration Facility. Serves as a backup to the Water Facility Supervisor when needed. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

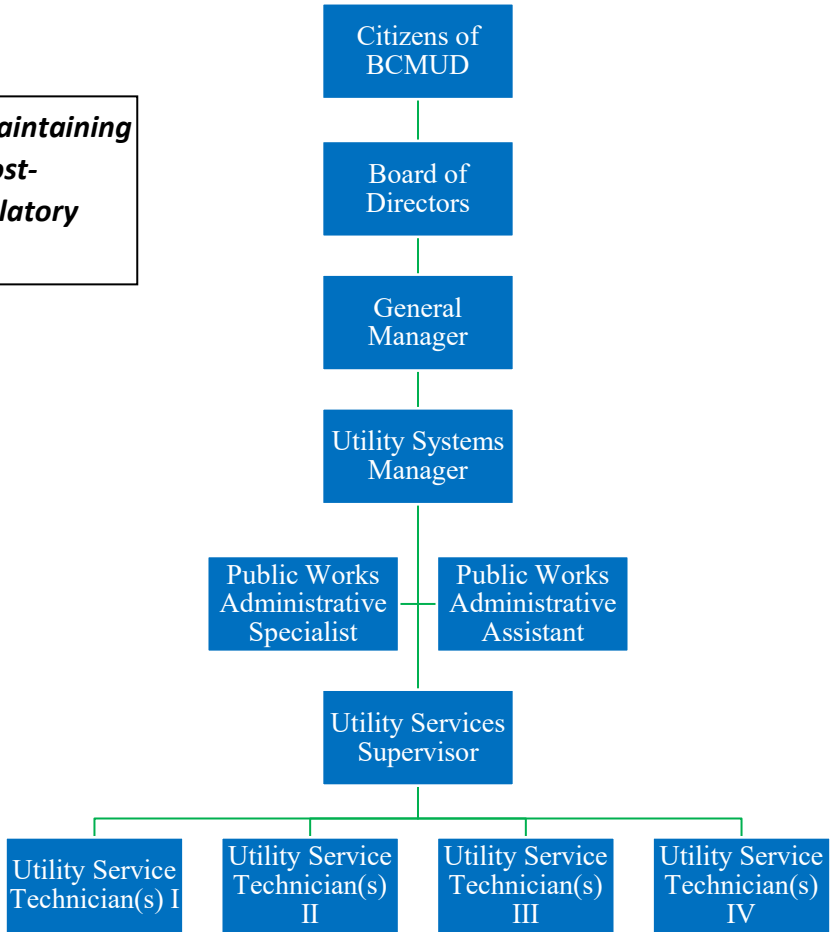
Water Facility Operator(s): Works with the Operators and the Water Facility Supervisor in all aspects of the operation of the District's PALL Microfiltration Water Treatment Facility and associated facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Facility Maintenance Specialist I: The Facility Maintenance Specialist I is responsible for various semi-skilled maintenance and repair tasks to keep the District's facilities in good working

condition. This position performs general custodial maintenance and repairs to the District's facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Facility Maintenance Specialist II: The Facility Maintenance Specialist II is a highly skilled and experienced professional responsible for effectively maintaining and operating a facility's physical infrastructure. This position performs advanced maintenance tasks and repairs, guides other specialist(s), and sustains the preventative maintenance program for the District's facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Water Transmission Cost Center Charter



Mission Statement

To promote "The Brushy Creek Life" by maintaining the District's water 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 District's distribution system which includes water mains, meters, hydrants, and valves.
- Continue to maintain or exceed the TCEQ Superior Water rating standards by evaluating operational procedures, promoting professional development, and ensuring TCEQ 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;
    - 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.
- Continue leak detection program to maintain a < 10% water unaccountability.
- Continue valve, hydrant, and meter programs to ensure reliable operation of District assets and guarantee fire protection.
- 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

Photo 48: BCMUD's copper ion system

Utility Systems Manager: The Utility Systems Manager directs the planning, construction, operations, repair, and replacement of water treatment and distribution, sanitary wastewater, and stormwater collection systems in compliance with all applicable regulatory agencies and legislative mandates and in alignment with the standards of excellence for *The Brushy Creek Life*. This role involves the efficient and reliable delivery of clean water to customers while maintaining District infrastructure and compliance with regulations. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Services Supervisor: The Utility Services Supervisor, under general supervision, serves as a first-line, working supervisor leading the Utility Services team in daily water distribution, wastewater collection, and other utility maintenance tasks. The Utility Services Supervisor is responsible for providing support and overseeing the operation and maintenance of utility systems in the absence of the Utility Systems Manager. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

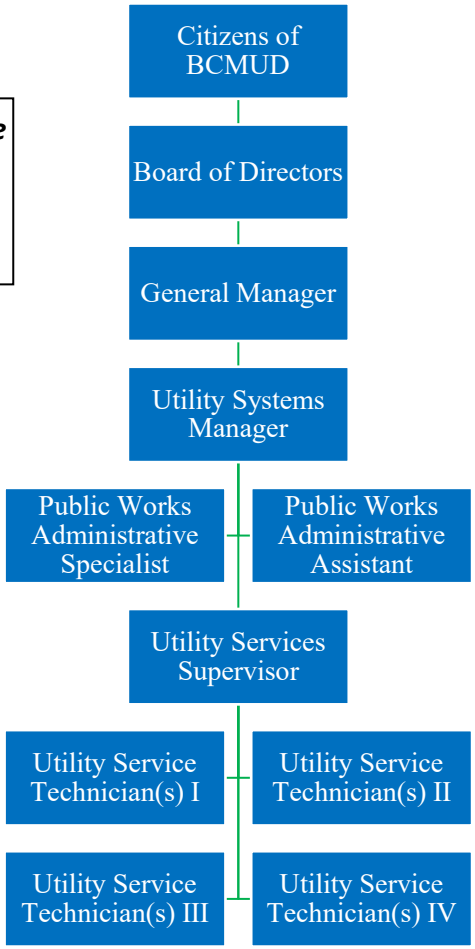
Utility Service Technician I: The Utility Services Technician I is responsible for learning and performing a limited range of less complex or specialized tasks, under close supervision, with less latitude for independent action. The Utility Services Technician I supports the maintenance, repair, and operation of various utility systems and infrastructures within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician II: The Utility Services Technician II ensures the efficient operation and maintenance of various utility systems and infrastructure within the Public Works department. The Utility Services Technician II performs regular inspections, troubleshoots, maintains, and repairs the District’s utility system. Sustains the District’s brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician III: The Utility Services Technician III is responsible for overseeing and performing various skilled tasks in the maintenance, repair, and operation of public utility infrastructure. This includes water and sewer systems, stormwater management facilities, and related equipment. The Utility Services Technician III provides guidance to other technicians, ensuring an efficient and safe utility system operation. Sustains the District’s brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician IV: The Utility Services Technician IV is responsible for all utility maintenance operations and personnel in the absence of the Utility Maintenance Supervisor. The Utility Services Technician IV oversees and performs various skilled tasks in the maintenance, repair, and operation of public utility infrastructure. This includes water and sewer systems, stormwater management facilities, and related equipment. The Utility Services Technician IV provides guidance to other technicians, ensuring an efficient and safe utility system operation. Sustains the District’s brand strategy and promotes *The Brushy Creek Life.*

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:
    - 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;
    - 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 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: The Utility Systems Manager directs the planning, construction, operations, repair, and replacement of water treatment and distribution, sanitary wastewater, and stormwater collection systems in compliance with all applicable regulatory agencies and legislative mandates and in alignment with the standards of excellence for *The Brushy Creek Life*. This role involves the efficient and reliable delivery of clean water to customers while maintaining District infrastructure and compliance with regulations. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Photo 49: BCMUD Public Works crew members

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Services Supervisor: The Utility Services Supervisor, under general supervision, serves as a first-line, working supervisor leading the Utility Services team in daily water distribution, wastewater collection, and other utility maintenance tasks. The Utility Services Supervisor is responsible for providing support and overseeing the operation and maintenance of utility systems in the absence of the Utility Systems Manager. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician I: The Utility Services Technician I is responsible for learning and performing a limited range of less complex or specialized tasks, under close supervision, with less latitude for independent action. The Utility Services Technician I supports the maintenance,

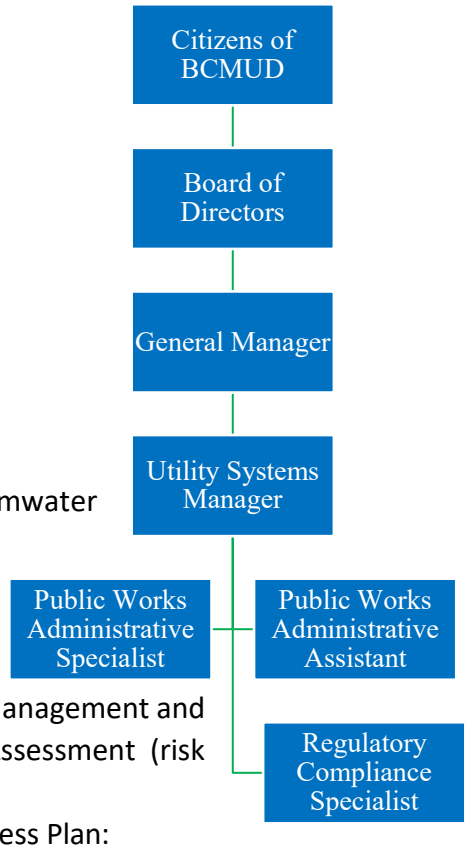
repair, and operation of various utility systems and infrastructures within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician II: The Utility Services Technician II ensures the efficient operation and maintenance of various utility systems and infrastructure within the Public Works department. The Utility Services Technician II performs regular inspections, troubleshoots, maintains, and repairs the District's utility system. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician III: The Utility Services Technician III is responsible for overseeing and performing various skilled tasks in the maintenance, repair, and operation of public utility infrastructure. This includes water and sewer systems, stormwater management facilities, and related equipment. The Utility Services Technician III provides guidance to other technicians, ensuring an efficient and safe utility system operation. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Utility Service Technician IV: The Utility Services Technician IV is responsible for all utility maintenance operations and personnel in the absence of the Utility Maintenance Supervisor. The Utility Services Technician IV oversees and performs various skilled tasks in the maintenance, repair, and operation of public utility infrastructure. This includes water and sewer systems, stormwater management facilities, and related equipment. The Utility Services Technician IV provides guidance to other technicians, ensuring an efficient and safe utility system operation. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Stormwater 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;
  - 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: The Utility Systems Manager directs the planning, construction, operations, repair, and replacement of water treatment and distribution, sanitary wastewater, and stormwater collection systems in compliance with all applicable regulatory agencies and legislative mandates and in alignment with the standards of excellence for *The Brushy Creek Life*. This role involves the efficient and reliable delivery of clean water to customers while maintaining

District infrastructure and compliance with regulations. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

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.

Public Works Goals and Objectives (O5)

The Public Works Department's goals are designed to sustain *The Brushy Creek Life* by aligning daily operations with the District's five strategic goals. In FY2026, the Department will continue its long-standing commitment to maintaining award-winning water quality by sustaining the Superior TCEQ Water System rating. The focus on responsible infrastructure management is reflected in the completion of all scheduled valve and hydrant inspections to ensure reliability and regulatory compliance.

Public Works will also elevate community engagement by providing at least three resident education sessions through the Brushy Creek Academy, building transparency and knowledge of utility operations. The Department is investing in technology integration, with full GIS implementation for water and wastewater assets targeted for year-end, improving efficiency and data-driven decision-making. Finally, Public Works continues to promote conservation and environmental stewardship, maintaining water loss at less than 10% and expanding conservation outreach programs in FY2026.

Together, these goals and objectives demonstrate how Public Works balances compliance, community engagement, and operational efficiency, while preparing for long-term regulatory and environmental challenges.

Goal	Strategic Goal Alignment	FY2026 Objectives
Maintain award-winning utility services	Goal #1: Expansion of Award-Winning Standards	Maintain Superior TCEQ Water System rating through 2026 (measured annually).
Ensure responsible infrastructure management	Goal #2: Manage Responsibly	Complete 100% of scheduled valve and hydrant inspections by Q4 FY2026.
Enhance community knowledge of utility operations	Goal #3: Elevate Community Engagement	Deliver 3 resident education sessions through Brushy Creek Academy in FY2026.
Leverage technology in utility operations	Goal #4: Leverage Technology	Residential AMI system implemented.
Preserve natural resources and promote conservation	Goal #5: Preserve and Conserve	Maintain water loss at <10% annually; expand conservation outreach by FY2026.

Figure 57: Goals and Objectives Public Works

Public Works Department Performance Metrics (O6)

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
Percent of Asset Management and Contingency plan addressed	67%	71%	76%	10%	83%
Percent of unaccountable water	7%	7%	6%		<10%
Percent of Lift stations rehabilitated	17%	17%	50%	+1	67%
Percent of Residential Advanced Meter Infrastructure (AMI) Connections	0%	0%	660	650%	4950
Exceed Superior Water rating standards	Update source water protection program	Received Outstanding Cross Connection Award	Received Oustanding Public Drinking Water System Award	PFAS/PFOS Reduction Design Study	PFAS/PFOS technology filtration selection
Valves Exercised					100%
Hydrants inspected					100%
Resident education sessions					3

Figure 58: Performance Metrics Public Works

Shared Services Department (O4)
Department Overview

The Shared Services Department provides centralized support functions that enable the District to operate effectively and efficiently. The Department consists of nine cost centers:

- **Executive (110)** – Board of Directors, committees, legal fees, contingency.
- **Administration (120)** – General administration, insurance, project management, streetlights.
- **Security Services (125)** – District security personnel and patrols.
- **Customer Service (130)** – Utility billing, resident services, front desk.
- **Information Technology (135)** – Systems, cybersecurity, network, and software.
- **Human Resources (140)** – Personnel management, recruitment, benefits, training.
- **Financial Services (145)** – Accounting, procurement, budget, audit compliance.
- **Engineering & GIS (150)** – Capital projects, asset management, GIS systems.
- **Waste Management (575)** – Solid waste, recycling, and hazardous waste disposal.

Shared Services revenue sources include tax receipts, late fees, utility service charges, investments, and rental/cell tower leases. The Department supports both Public Works and Parks & Recreation by managing administrative, financial, and technology infrastructure.

Strategic Goal Alignment (O5)

Shared Services Objective	Strategic Goal Alignment
Implement Board policies, safeguard assets, support all departments	Goal #1: Expansion of Award-Winning Standards
Asset management, risk/resilience, financial stability	Goal #2: Manage Responsibly
Customer Service outreach and “Brushy Creek Life” branding	Goal #3: Elevate Community Engagement
Expand GIS, IT upgrades, cybersecurity, HR systems	Goal #4: Leverage Technology
Waste diversion, recycling, and conservation practices	Goal #5: Preserve and Conserve

Workload Indicators
Unlike service departments, Shared Services workload is measured by **transactions and support functions** rather than physical infrastructure. Indicators include:

- **Utility Billing Transactions** – Number of accounts processed monthly.
- **Customer Service Requests** – Calls, walk-ins, and digital service tickets resolved.
- **Procurement & Vendor Transactions** – Purchase orders, surplus processes, vendor compliance.
- **HR & Payroll** – Number of employees supported, benefits administered.
- **IT Systems** – Applications maintained, help desk tickets resolved, cybersecurity incidents prevented.

Performance Measures

- **Finance & Audit Compliance** – Unqualified audit opinion; 100% compliance with GASB and state requirements.
- **Customer Service** – % of utility billing inquiries resolved within 48 hours.
- **Procurement** – Vendor onboarding completed within 10 business days.
- **IT Reliability** – % uptime of core systems; cybersecurity training completion.
- **HR Service** – Average time-to-fill open positions; employee retention rate.

Accomplishments (FY2024–2025)

- Completed financial audit with unqualified opinion.
- Implemented District-wide risk and resiliency assessment.
- Launched expanded customer communication channels (billing, website upgrades).
- Added second Procurement Specialist to strengthen vendor and asset management.
- Advanced cybersecurity training and IT system protections.
- Expanded GIS platform for utility asset management.

Initiatives (FY2026–2027)

- **Admin Office Remodel & Furnishings** – Improve efficiency and customer service environment.
- **District Camera Upgrade** – Expand security system coverage.
- **GIS Work Order Integration** – Strengthen linkage between field operations and asset management.
- **Customer Service Enhancements** – Evaluate new CRM platform for residents.
- **Financial Transparency** – Expand reporting to align with GFOA best practices.

- **Waste Management Outreach** – Enhance recycling and household hazardous waste education.

Staffing and Resources

The FY2026 staffing plan reflects a reorganization that **reduced overall headcount while increasing permanent professional capacity**. Positions were consolidated, and new staff capacity added in finance and procurement. Shared Services is supported by 31 FTEs across administration, finance, HR, IT, security, and customer service. The Department's 5-year Capital Project Plan totals **$1.4 M**, with FY2026 investments focused on office remodels, GIS, and security systems.

The Shared Services Department provides the administrative, financial, customer service, and technology backbone of the District. By maintaining financial integrity, enhancing customer service, strengthening IT systems, and modernizing administrative facilities, Shared Services ensures the effective delivery of services across all departments while supporting the District's strategic goals and sustaining *The Brushy Creek Life*.

Photo 50: 2025 BCMUD Financial Services Department

Shared Service Department Position Summary Schedule (O3)

The FY2026 staffing plan for the **Shared Services Department** reflects a **strategic reorganization**, with the elimination of two positions, consolidation of duties, and the **addition of new full-time capacity** in core administrative and financial functions. While **headcount drops**, total **workforce**

capacity increases, demonstrating a shift toward more professionalized and permanent staffing in critical support areas.

The **addition of a second Procurement Specialist**, doubling the capacity in this function from 1 to 2 FTEs responds to increased regulatory asset inventory requirements and a strategic initiative to strengthen vendor management, contract management, surplus processes, and purchasing compliance.

Position Title	FY2025 Count	FY2025 FTE	FY2025 Hours	FY2026 Count	FY2026 FTE	FY2026 Hours	Difference FTE
Shared Services Department							
Accounting Assistant	1	0.6	1,300	0	-	-	(0.6)
Accounting Assistant	1	0.6	1,300	1	0.9	1,820	0.3
Accounting Manager	-	-	-	1	1.0	2,080	1.0
Accounts Payable Specialist	1	1.0	2,080	1	1.0	2,080	-
Administration Manager	1	1.0	2,080	1	1.0	2,080	-
Administrative Assistant	2	2.0	4,160	2	2.0	4,160	-
Budget Analyst	-	-	-	1	1.0	2,080	1.0
Controller	1	1.0	2,080	0	-	-	(1.0)
Customer Service Representative	5	5.0	10,400	5	5.0	10,400	-
Customer Service Supervisor	1	1.0	2,080	1	1.0	2,080	-
District Engineer	1	0.9	1,820	1	0.9	1,820	-
District Project Manager	1	1.0	2,080	0	-	-	(1.0)
Documentation Specialist	1	1.0	2,080	1	1.0	2,080	-
General Manager	1	1.0	2,080	1	1.0	2,080	-
Geographic Information Systems Specialist	1	1.0	2,080	1	1.0	2,080	-
HR Manager	1	1.0	2,080	1	1.0	2,080	-
Human Resources Specialist	1	1.0	2,080	1	1.0	2,080	-
Information Technology Support Specialist	1	1.0	2,080	1	1.0	2,080	-
Information Technology System Administrator	1	1.0	2,080	1	1.0	2,080	-
Parks & Recreation Department Manager	1	1.0	2,080	0	-	-	(1.0)
Payroll & Accounting Specialist	1	1.0	2,080	0	-	-	(1.0)
Procurement Specialist	1	1.0	2,080	2	2.0	4,160	1.0
Public Information Specialist	1	1.0	2,080	1	1.0	2,080	-
Safety and Security Manager	-	-	-	1	1.0	2,080	1.0
Safety Specialist	1	1.0	2,080	0	-	-	(1.0)
Security Guard	3	3.0	6,240	3	3.0	6,240	-
Security Guard Lead	1	1.0	2,080	1	1.0	2,080	-
Senior Accountant	1	1.0	2,080	1	1.0	2,080	-
Utility Billing & A/R Specialist	1	1.0	2,080	1	1.0	2,080	-
Subtotal Shared Service Department	**33**	**32**	**66,820**	31	31	63,960	**(1.4)**

Figure 59: Position Summary Shared Services

Shared Services Significant Assets

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

Shared Services Significant District Vehicles and Equipment
Vehicles

- Security: 2 trucks and 4 employees

Equipment

- None.

Photo 51: BCMUD security truck

Shared Services Cost Center Programs

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: Contracting with a Public Relations Firm and a Website consultant.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- Investment & Other Revenue category increase of ~$30k, resulting from the full year implementation of the Emergency Management and Hazard Mitigation.

Expenses:

- Contractual category increase of $76k, or 20%, associated with shifting HR Legal fees from the Human Resource cost center, adding budget for the Public Relations firm, and a website consultant.
- All Other category increase of $681k, or 100%.

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: Admin Office Remodel & Furnishings.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: Service Charges and Late Fees to the Public Works Water Transmission Cost Center. Phone/Cable/Cell costs are unconsolidated from the Administration Cost Center and distributed across cost centers.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue decreases of $4.2M, or 46%, consequential to allocating property tax to the parks and recreation cost centers
- Utility Revenue category decreases of ~$93k are resulting from shifting Service Charges and Late Fees to the Public Works Water Transmission Cost Center.
- Investment & Other Revenue category increases of ~$250k, or 72%, based on a conservative anticipation of a return to historical norms.

Expenses:

- Benefits category increases of ~$16k, or 13%, based on an anticipated health coverage increase reflective of historical norms.
- Utilities category decreases of ~$40k, or 86%, Phone/Cable/Cell costs unconsolidated from the Administration Cost Center and distributed across cost centers.

Safety and 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 expenses related to

the contract with Williamson County Sheriff's Department for patrol services and meeting security.

FY 26 Budget Highlights

New positions: None.

New Expansions: Safety training programs (confined space, OSHA, fall protection) and safety testing (Fit, Fire Extinguisher, AED), additional Williamson County Sheriff patrol hours added during FY 2025.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Salaries category increases of ~$74k, or 28%, are significantly attributed to changes to cost allocations and a reorganization:
  - HR Manager increased from 0% to 25%.
  - Safety position title and pay scale increased from 17 to 25.
- Benefits category increases of ~$16k, or 17%, associated with Salary category increases.
- Contractual category increases of ~$52k, or 33%, are associated with safety training programs (confined space, OSHA, fall protection) and safety testing (Fit, Fire Extinguisher, AED), and additional Williamson County Sheriff patrol hours, which were added during FY 2025.
- Equipment & Supplies category increases of ~$43k, or 299%, significantly attributed to AED and extinguisher replacements and service.

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.

FY 26 Budget Highlights

New positions: 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.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- None.

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 Appriver 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, Muli-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 marquees.

FY 26 Budget Highlights

New positions: None.

New Expansions: Community Park camera upgrades.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: Camera maintenance shifted to the Safety and Security Cost Center.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Contractual category decreases of $141k, or 41%, significantly resulting from the shift of software subscription costs from 6040 to 6145 and shifting security camera maintenance to the safety cost center.
- Equipment & Supplies category increases of $175k, or 190%, significantly resulted from the shift of software subscription costs from 6040 to 6145, and reflect the FY 2025 decision to expand the penetration system to include SCADA systems. Budgeting repair costs for LED signs.

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: Human Resource Management System.

Shifts to other Cost Centers: HR Manager salary allocation to the Safety and Security cost center. HR Legal counsel to the Executive Cost Center.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Salaries category decreases of ~$23k, or 12%, are significantly attributed to changes to cost allocations and a reorganization.
- Contractual category decreases of ~$54k, or 82%, HR Legal counsel to Executive Cost Center, and no wage and compensation study expenses for FY 2026.

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.

FY 26 Budget Highlights

New positions: Procurement Specialist and expanding Accounting Assistant from 20-29 to 30-39 hours.

New Expansions: Single Audit (financial statements and compliance with Federal award requirements), Utility Billing Module that connects to the ArcGIS Asset management system, and conducting annual asset inventories.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Salary Category increases of $81k, or 16%, are significantly attributed to new positions and reorganizations.
- Benefits category increases of $36k, or 22%, are significantly attributed to the Salary category and increased benefits for the accounting assistant.
- Contractual category increases of $39k, or 13%, are significantly attributed to a Single Audit, fixed asset inventory increase over the prior year, workers' comp

audit increase, merchant fee increases, adding the CUSI-Element module, and utility billing mailings not budgeted in FY 2025.

Engineering and GIS Cost Center, 150

The Engineering and GIS Cost Center reflects Engineering, Public Works Project Management, and GIS expenses.

FY 26 Budget Highlights

New positions: None.

New Expansions: Asset Management work order integration with GIS.

Services not sustained: All sustained.

Deferred costs: None.

Shifts to other Cost Centers: The Project Manager position shifted to the Parks and Recreation department during FY 2025.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

- Salary category decreases of $97k, or 34%, are significantly attributed to changes to cost allocations and a reorganization:
  - District Project Manager decreased from 100% to 0%.
  - Public Works Administrative Specialist decreased from 20% to 0%.
- Benefits category decreases of ~31k, or 36%, based on no annual increase from TML Health.

Waste Management Services Cost Center, 575

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

FY 26 Budget Highlights

New positions: 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.

Engineering and Professional Fees: None.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

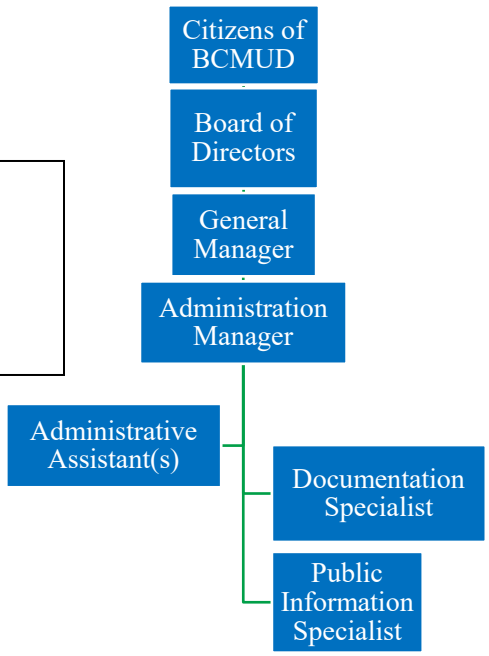
- None.

Expenses:

- None.

Shared Services Cost Center Charters (O5)

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 who 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 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

General Manager: The General Manager (GM) is the chief administrative officer for the District and is accountable to the Board of Directors and public for the proper administration of all District affairs by the Board, or rule, law or regulation established by the county, state, federal, or other regulatory oversight entity. The GM provides leadership, planning, organization, and direction in the operations, maintenance, and personnel management of the District's utility infrastructure, parks and recreational facilities, and any other District infrastructure. The GM works at the direction of the Board of Directors, and closely with staff, consultants, citizen advisory committees, special committees, public officials, and general public to meet District goals and objectives. The GM is selected, supervised, and evaluated by the Board of Directors and takes a lead role in assuring the fiscal integrity, accountability, and efficient operations of the District.

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(s): Provides complex, professional-level staff administrative support to the Citizen Advisory Committee, the General Manager, HR Manager, and other District management. Provides backup support to the Executive Assistant.

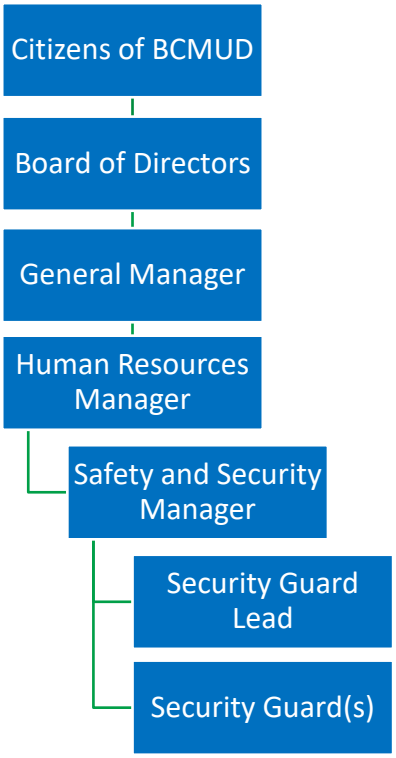
Documentation Specialist: Maintains the District files, including document retention, document imaging, file management, and file research conducted for the District's management. Maintains and responds to Open Records requests at the direction of the Chief Finance Officer and the General Manager.

Public Information Specialist: The Public Information Specialist is responsible for developing media strategies, promoting a positive public image, organizing interviews, and managing public information during crises. The Public Information Specialist serves as a spokesperson for the District, under the direction of the General Manager and guidance from the Board of Directors, on various sensitive and complex issues. Additionally, this public-facing position engages with residents, members, and the public and participates in District events and other activities to promote *The Brushy Creek Life*.

Safety and 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 that live, work, and play in the District.



Objectives

- To uphold an award-winning standard of excellence by enforcing District policies, safety protocols, and rules with professionalism, consistency, and integrity.
- To protect and secure District facilities, parks, trails, and properties through proactive patrols, surveillance, and incident response.
- To deliver exceptional service by addressing safety concerns and customer issues promptly, courteously, and effectively.
- To support District Team Members by maintaining a safe and secure work environment, identifying risks, and promoting a culture of safety awareness.
- To foster positive and collaborative relationships with local law enforcement to enhance public safety and strengthen emergency response time.
- To build and sustain strong customer relationships by creating a visible, reliable security presence and promoting a safe and welcoming environment.
- To serve as brand ambassadors by modeling professionalism and enhancing the District's credibility and reputation through consistent safety practices.
- To anticipate, identify, and resolve safety and security concerns quickly and effectively using sound judgment and situational awareness.
- To investigate incidents thoroughly and fairly, providing accurate documentation and timely conflict resolution aligned with District policies.
- To monitor surveillance systems, respond to alarms and suspicious activity, and document security-related events with accuracy and efficiency.
- To ensure compliance with District safety and service standards of excellence by conducting regular audits, safety checks, and policy reviews.
- To monitor and secure District assets and promote public trust by demonstrating vigilance, accountability, and adherence to the District's standards of excellence.

Cost Center Essential Functions

Human Resources 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, compensation, and benefits.

Safety and Security Manager: The Safety and Security Manager is responsible for promoting a safe, secure, and compliant environment throughout the District. This role serves as a resource by developing the District's safety program, recommending safe and healthy working conditions, implementing safety standards, providing training, and coordinating districtwide safety initiatives. The Safety and Security Manager also oversees all aspects of the District's security operations, including physical security measures, emergency preparedness, and incident response protocols. Working collaboratively with departments, contractors, and external partners to promote a culture of safety and accountability while protecting District staff, facilities, and the public.

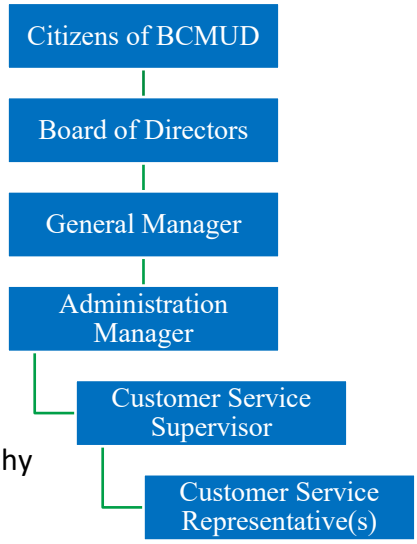
Security Guard Lead: The Security Guard Lead is responsible for overseeing and coordinating the security operations of the District. This position provides leadership to the security team personnel and ensures that all security protocols and procedures are followed. The Security Guard Lead maintains a safe and secure environment for visitors, residents, team members, and District assets.

Security Guard(s): The Security Guard is responsible for ensuring the safety and security of District property, staff, and visitors. This position performs routine patrols, monitors facilities, responds to incidents, and enforces District rules and procedures. Security Guards are expected to maintain a visible presence, deter misconduct, and provide excellent customer service while promoting a safe and welcoming environment.

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 a 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

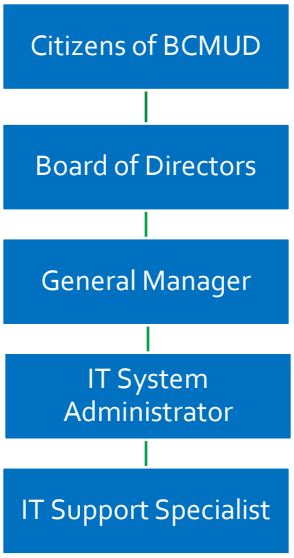
Customer Service Supervisor: Ensures prompt responses or remedies to customer inquiries, problems, or issues, and helps customers pay bills, acquire memberships, reserve rooms or facilities, request permits, report leaks or sewer stoppages. Provides exceptional front-line clerical and customer support 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(s): 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 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 Administrator: 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 protections 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 back-up 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.

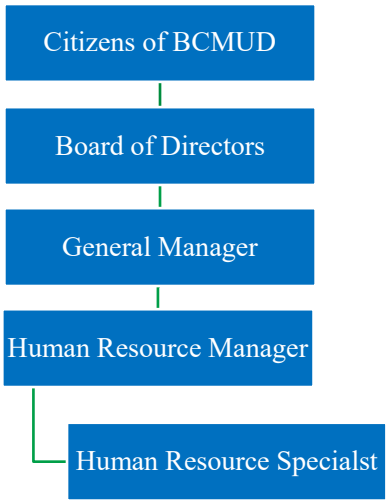
Photo 52: BCMUD Information Technology Department

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. 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 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 on effective communication styles to enhance their 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.
  - 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.
  - Assess organizational HR legal and reputational risk and advise leadership team and Board.
  - 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 on 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 in order 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

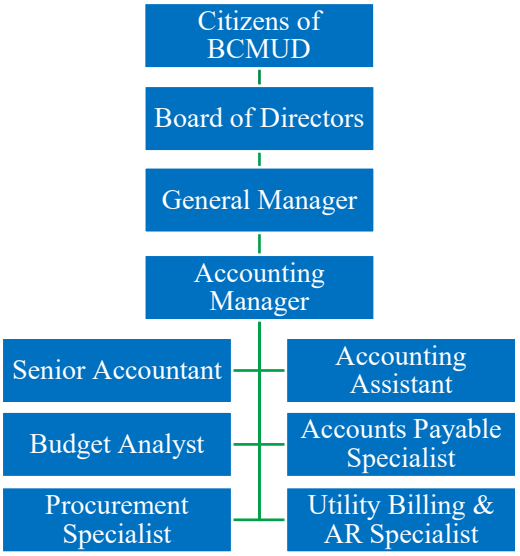
Human Resource Manager: Partners and consults with management and staff to develop and execute HR strategies that foster collaboration, organizational effectiveness, and the acquisition and retention of best-in-class talent. Guides staff on best practices and District policies/procedures for interviews, hiring, onboarding, employee development, performance management, 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, record keeping, and maintenance of employee personnel files.

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:
    - Cash Management Plan.
    - Investment Strategy Plan.
    - Financial Contingency Plan, 2022-2032.

  - Risk and Resilience Assessment & Emergency Response Plan, 2022-2027.
  - 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.
  - A District Emergency Response Plan for the District's continued operations.

Cost Center Essential Functions

Accounting Manager

Budget Analyst

Senior Accountant

Accounts Payable Specialist: The Accounts Payable Specialist maintains invoice and payment accuracy and ensures all District bills are paid per internal policies and controls. This position will analyze and process purchase requisitions for payment. Additionally, this position provides the District with financial, accounting, and administrative support.

Accounting Assistant: The Accounting Assistant is responsible for reviewing vendor invoices, entering invoices into accounting software, and processing customer refunds. This position will also assist with various accounting tasks.

Procurement Specialist: The Procurement Specialist is responsible for ensuring items or services are purchased from specified suppliers and are delivered upon agreed terms and conditions, seeking maximum value for the District, including an agreed time and cost. This position is responsible for providing high-quality purchasing services daily according to defined procedures, respecting quantity, quality, and timing. The Procurement Specialist is responsible for vendor management and onboarding. Sustains the District's brand strategy and promotes The Brushy Creek Life.

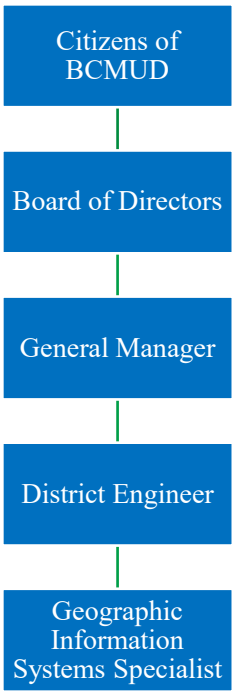
Utility Billing and AR Specialist: Responsible for routine and complex work in Utility Billing. Responsible for the invoicing and collection of the District's miscellaneous revenues, including but not limited to raw and wholesale water sales. Provides key analytical support and data management strategies 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 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.

Engineering and GIS Cost Center Charter

Mission Statement

To promote the "Brushy Creek Life," we aim to proactively maintain and improve infrastructure throughout the District. This includes providing GIS services to support the effective management of District assets and planning and delivering high-quality projects that meet 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 stormwater projects.
    - Incorporate and implement the recommendations of the District's Asset Management and Water and Wastewater Master 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.
    - Work to create the District's first Storm Water Master plan to ensure storm water infrastructure is being properly and proactively maintained.
- 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 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.

Costs Center Essential Functions

District Engineer

Geographic Information Systems Specialist: The Geographic Information Systems (GIS) Specialist, under the general supervision of the District Engineer, is responsible for creating, obtaining, and curating spatial data for Brushy Creek Municipal Utilities District. The GIS Specialist creates, manages, and updates interactive maps, dashboards, and applications for internal and public use. Additionally, this position will scan, archive, and plot large-format as-built plans upon request. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Shared Services Goals and Objectives (O5)

The Shared Services Department provides the governance, financial, administrative, technology, and customer service backbone for the District. In FY2026, the Department will advance financial accountability by completing the first milestone toward the GFOA Certificate of Achievement and meeting Single Audit requirements.

A key milestone will be Board approval of a District-wide Communication Plan developed by the PR firm. The plan will strengthen The Brushy Creek Life brand through updated New Hire Orientation and Resident Onboarding, an expanded Brand Ambassador Program, and new outreach and feedback strategies such as surveys and focus groups. It will also improve messaging on policies, Board actions, water conservation, and District programs, using interactive technologies to better engage residents and partners.

Goal	Strategic Goal Alignment	FY2026 Objectives
Strengthen governance, financial reporting, and administrative systems	Goal #1: Expansion of Award-Winning Standards	Complete first milestone towards the GFOA Certificate of Achievement in Financial Reporting and complete Single Audit requirements.
Maintain compliance, transparency, and effective vendor management	Goal #2: Manage Responsibly	Launch District website (.gov domain) and conduct at least two resident feedback surveys in FY2026. Conduct an audit of Active Vendors and update the profile in the accounting database.
Improve communication and customer engagement	Goal #3: Elevate Community Engagement	By Q4 FY2026, secure Board approval of a comprehensive Communication Plan developed by the PR firm.

Expand GIS, IT, and cybersecurity capacity	Goal #4: Leverage Technology	Complete security system upgrades and integrate GIS work order system by year-end; Average days to resolve IT Support tickets within four business days.
Promote sustainable operations	Goal #5: Preserve and Conserve	By FY2026 year-end, deliver two District-wide conservation campaigns (e.g., water, karst, or recycling) through newsletters, the website, and workshops.

Figure 60: Goals and Objectives Shared Services

The Department will continue technology modernization by completing badge access and camera upgrades, integrating the GIS work order system, and resolving 95% of IT service tickets within two business days. To support sustainability, Shared Services will lead at least two District-wide education campaigns on water conservation, karst protection, or recycling best practices.

Through these objectives, Shared Services demonstrates its commitment to award-winning standards, strong governance, effective communication, technology innovation, and long-term sustainability.

Shared Services Department Performance Metrics (O6)

Financial Services

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
GFOA Audit Award Schedules Completed	0	0	0		2

Human Resources

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
Full-Time Vacancy Rate	33%	21%	16%	-20%	13%
Full-Time Turnover Rate	38%	22%	19%	-20%	15%
Workers Comp Claims	4	8	7	-10%	6

Safety and Security

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
Unlocked Door/Gate/Vehicle	44	67	51	-20%	41

Customer Service

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
10% Late Fee	4831	4948	3455	-10%	3110
Disconnects	519	496	315	-10%	284
Solid Waste - Complaints - Missed Trash	409	252	201	-10%	181
Solid Waste - Complaints - Other	13	29	21	-10%	19
Conservation Campaigns					2

Figure 61: Performance Metrics Shared Services (1 of 2)

Information Technology

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
Percent of tickets resolved within two business days		6	5	-50%	4
Percentage of endpoints and servers requiring security or reliability updates or upgrades for the fiscal year	5%	15%	15%	-35%	10%
Percent of IT Roadmap Projects Completed	67%	71%	62%	30%	80%

Figure 62: Performance Metrics Shared Services (2 of 2)

Parks and Recreation Department (O4)
Department Overview

The Parks & Recreation Department enriches community life through the management of parks, open spaces, recreation facilities, aquatics, and community programs. The District provides parks and recreation services to a resident population of 18,314[4] and receives participation in District events and activities from additional patrons from nearby regional areas. The Department operates and maintains over 300 acres of parks and greenbelts, recreational amenities, and the Brushy Creek Community Center. It delivers a wide range of programs and events that support *The Brushy Creek Life* vision of an engaged, active, and connected community.

The Department consists of seven cost centers:

- **Parks Programs (200)** – Recreation programming, cultural and community events.
- **Parks Maintenance (275)** – Grounds, trails, and park asset maintenance.
- **Aquatics Programming (250)** – Swim lessons, lifeguard services, and aquatic fitness.
- **Community Center (300)** – Recreation center operations and memberships.
- **Community Center Garden (350)** – Garden education, programming, and demonstration areas.
- **Facilities Maintenance (400)** – Maintenance of recreation and administrative buildings.
- **Aquatics Maintenance (450)** – Pool facilities and mechanical systems upkeep.
- **Builder Park Fees (225)** – Administration of capital fees dedicated to new or expanded park amenities.

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

- 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.
- Trails: 11 trails covering 6.2 miles, including six fitness stations.
- 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).
- 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.

[4] 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.

- Camps: Numerous camps, including day camps, after-school programming, and summer and winter camps, are available.
- Sports Leagues: multiple youth leagues and adult leagues.
- 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.
- 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.
- Rentals: Banquet/Meeting Rooms, Kitchens, outdoor Community Garden pavilions and pergolas, park pavilions, and indoor gyms.

Photo 53: Guitar instruction at BCMUD Community Center

- Memberships: Community Center, tennis courts, and pools.
- 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.
- Karst cave management: 33 caves across five designated preserve areas

Strategic Goal Alignment (O5)

Parks & Recreation Objective	Strategic Goal Alignment
Provide award-winning parks, facilities, and recreation programs	Goal #1: Expansion of Award-Winning Standards
Maintain and improve park assets through master planning	Goal #2: Manage Responsibly
Increase participation in community programs and events	Goal #3: Elevate Community Engagement
Incorporate technology into programs and facility operations	Goal #4: Leverage Technology
Promote conservation, green spaces, and environmental stewardship	Goal #5: Preserve and Conserve

Workload Indicators

Parks & Recreation workload is measured by program participation, facility usage, and asset maintenance rather than new development. Stable indicators include:

- **Community Center Memberships:** ~5,000 members annually.
- **Recreation Programs & Camps:** Hundreds of participants per season.
- **Events & Festivals:** Dozens of annual community events with thousands of attendees.
- **Parkland Managed:** Over 300 acres of parks, trails, and open space.
- **Aquatic Facilities:** Four pools serving residents throughout the summer.

Performance Measures

- **Program Participation:** Number of residents served through recreation programs.
- **Cost Recovery:** Percentage of program and facility costs recovered through fees.
- **Asset Condition:** % of parks and facilities maintained at or above standard.
- **Customer Satisfaction:** Ratings from surveys and feedback mechanisms.
- **Safety & Compliance:** Adherence to health, lifeguard, and facility safety standards.

Accomplishments (FY2024–2025)

- Continued progress to complete the Parks and Open Spaces Master Plan, a community-driven priority guide for long-term investments.
- Enhanced the Community Center Garden rehabilitation, including trail enhancements, fence replacement, irrigation repairs, and 20% increase to the garden area.
- Hosted record-breaking community events including festivals and seasonal celebrations.
- Advanced trail maintenance, including ADA improvements, in key park areas.
- Completed major facility maintenance projects extending useful life of assets, including landscape, trail, and hardscape enhancements to Shirley McDonald Park and greatly improved lighting in Little Village Park.

Initiatives (FY2026–2027)

- **Parks and Open Spaces Master Plan** – Execute early-phase projects identified in the 2022–2032 Parks Master Plan.
- **Aquatics Renewal** – Continue pool maintenance and equipment replacement cycles.
- **Community Center Enhancements** – Upgrade interior spaces and expand fitness offerings.
- **Conservation Education** – Expand environmental education programs and outreach.
- **Technology Integration** – Enhance reservation systems, program registration, and event communication tools.

Staffing and Resources

The Parks & Recreation Department is supported by a combination of full-time staff, part-time staff, and seasonal employees who manage programs, lifeguarding, event delivery, and facility operations. Staffing is detailed in the Position Summary Schedule. The Department's operations are funded primarily through a combination of property taxes, program revenues, facility fees, and builder park fees, with capital funding guided by the District's Capital Project Plan.

The Parks & Recreation Department enhances the quality of life in Brushy Creek by providing award-winning parks, recreation facilities, aquatics, programs, and events. With the District at build-out, the focus is on renewal, conservation, and engagement, ensuring existing amenities are maintained at high standards while expanding opportunities for participation, environmental stewardship, and community connection.

Parks & Recreation Department Position Summary Schedule (O3)

The FY2026 staffing plan for the Parks & Recreation Department reflects a modest expansion in overall staffing capacity, with **no change to full-time positions** and a slight adjustment to part-time hours.

Position Title	FY2025 Count	FY2025 FTE	FY2025 Hours	FY2026 Count	FY2026 FTE	FY2026 Hours	Difference FTE
Parks & Recreation Department							
Adult or Youth League Specialist	2	2.0	4,160	2	2.0	4,160	-
Aquatic Programs Manager	1	1.0	2,080	1	1.0	2,080	-
Aquatics Supervisor	1	1.0	2,080	1	1.0	2,080	-
Child Play Attendant	4	1.0	2,020	3	0.8	1,600	(0.2)
Community Events Specialist	1	1.0	2,080	1	1.0	2,080	-
Facilities Administrative Assistant	-	-	-	1	1.0	2,080	1.0
Facility Maintenance Specialist I	1	1.0	2,080	1	1.0	2,080	-
Facility Maintenance Specialist II	1	1.0	2,080	1	1.0	2,080	-
Fitness Instructor	10	1.6	3,235	10	1.6	3,235	-
Fitness Specialist	1	1.0	2,080	1	1.0	2,080	-
Gardener	1	0.9	1,820	1	0.9	1,820	-
Gardener	1	1.0	2,080	1	1.0	2,080	-
Head Lifeguard	1	0.9	1,820	0	-	-	(0.9)
Head Lifeguard	4	1.9	4,000	4	1.9	4,000	-
Head Swim Instructor	1	0.9	1,820	0	-	-	(0.9)
Head Swim Instructor	-	-	-	1	0.9	1,820	0.9
Horticulturalist	1	1.0	2,080	1	1.0	2,080	-
Lifeguard	65	5.8	12,000	65	5.8	12,000	-
Member and Rental Supervisor	-	-	-	1	1.0	2,080	1.0
Member Services Representative	2	1.8	3,640	2	1.8	3,640	-
Member Services Representative	3	1.9	3,900	3	1.9	3,900	-
Member Services Representative	12	4.6	9,564	12	3.8	8,000	(0.8)
Parks & Recreation Administrative Assistant	1	1.0	2,080	0	-	-	(1.0)
Parks and Facilities Manager	-	-	-	1	1.0	2,080	1.0
Personal Trainer	7	1.3	2,765	8	1.7	3,500	0.4
Pool Mechanic / Tech	1	0.6	1,300	0	-	-	(0.6)
Pool Mechanic / Tech	-	-	-	1	1.0	2,080	1.0
Pool Shift Lead	20	3.8	8,000	25	3.8	8,000	-
Programs and Events Supervisor	-	-	-	1	1.0	2,080	1.0
Programs Assistant	11	3.4	6,974	0	-	-	(3.4)
Programs Assistant	20	5.9	12,252	31	9.6	20,000	3.7
Programs Specialist	1	1.0	2,080	1	1.0	2,080	-
Programs Specialist	1	0.9	1,820	2	1.8	3,640	0.9
Programs Supervisor	1	1.0	2,080	0	-	-	(1.0)
Property Maintenance Supervisor	1	1.0	2,080	1	1.0	2,080	-
Property Maintenance Technician	7	7.0	14,560	7	7.0	14,560	-
Recreation Administrative Assistant	-	-	-	1	1.0	2,080	1.0
Recreation Assistant	-	-	-	5	0.6	1,250	0.6
Recreation Assistant	2	1.8	3,640	1	0.9	1,820	(0.9)
Recreation Assistant	2	1.3	2,600	2	1.3	2,600	-
Recreation Assistant	13	2.5	5,215	10	2.5	5,250	0.0
Recreation Manager	-	-	-	1	1.0	2,080	1.0
Recreation Programs Manager	1	1.0	2,080	0	-	-	(1.0)
Recreation Shift Lead	1	0.9	1,820	1	0.9	1,820	-
Recreation Shift Lead	2	2.0	4,160	2	2.0	4,160	-
Rental Specialist	1	1.0	2,080	0	-	-	(1.0)
Sports & Fitness Supervisor	1	1.0	2,080	1	1.0	2,080	-
Swim Instructor	7	0.9	1,850	10	1.1	2,300	0.2
Subtotal Parks & Recreation Department	**214**	**70**	**146,135**	**225**	**72**	**150,515**	**2.1**

Figure 63: Position Summary Parks and Recreation

All core full-time roles, including aquatic leadership and league specialists, are maintained at their current levels. A slight reduction in part-time staffing for the Child Play Attendant role is offset by increases in other areas, resulting in a **net gain of 2.11 FTEs** and an increase of 11 positions. This growth

supports anticipated seasonal demand and programmatic expansion, while preserving operational continuity and service quality.

Parks and Recreation Significant Assets

- Community Center (WCAD ID: R375744).
- Community Center Garden and Garden Pavilion (WCAD ID: R375744).
- Parks and Trails
  - 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
  - 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).
- Greenspaces
  - 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).
- KARST Cave Lot Features
  - 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).

Parks and Recreation Significant District Vehicles and Equipment

Vehicles

- 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.

Photo 54: BCMUD Parks and Recreation SUV1

Equipment

- 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.
- Trailered Land Pride Aerator.
- Trailered NorthStar Pressure Washer.
- Water Buffalo.
- Grapple.
- Big Tex Parks Equipment Trailer.
- Limi Events Trailer.

Parks and Recreation Cost Center Programs

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: Park Master Plan: Community Park Playground (Phase I), Community Park Trails Design and 20% Construction Match (TPWD Grant), PARD Assessment and Master Plan, Shirley McDonald Stormwater Pond Aerator Fountain, and Brushy Creek Trail Explorer (rebrand 30-mile virtual challenge).

Services not sustained: Adult Flag Football.

Deferred costs: None.

Photo 55: Community Park Trail

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: Parks and Recreation Open Spaces and Master Plan, $75k.

The purpose of the Parks and Recreation Master Plan is to develop an updated, system-wide plan for the District, allowing the team to incorporate community needs into programs, projects, and amenities, establish a long-range vision, and align capital improvement projects with District needs. The goal is to provide the District with a comprehensive report that provides guidance to the team in order to continue to provide Brushy Creek Life to residents and members for the next 10 years.

The District will seek consultants who specialize in master planning for Parks and Recreation Departments including community engagement and ideas for increasing revenue. An RFP for this project will be distributed in October 2025 and will begin as soon as possible.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $433k consequential to allocating property tax to the parks and recreation cost centers.
- Reimbursable Projects category: $300k of TPWD funding.

Expenses:

- Contractual category decreases of ~$24k, or 10%.
  - GL 6085 was added to the category and includes $75k in cost for the Parks and Open Spaces Master Plan; GL 6085 is $100k in the FY 2025 budget.

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: Senior program pass, TRX combo class, 35+ Adult Basketball League, Young Adult Event (1), Parents night out - Adult combo event.

Services not sustained: Weight room, TRX class.

Deferred costs: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $903k consequential to allocating property tax to the parks and recreation cost centers.

Expenses:

- Contractual category decreases of ~$46k, or ~10%.
  - GL 6085 added to category and is $0, GL 6085 is $50k in the FY 2025 budget.

- Equipment and Supplies category increases of ~$39k, or 25%, resulting from Rockwall pad replacement, Zamboni repairs, Badminton standards, Red gym scoreboard replacements, bars, slam balls, core bags, kettle bells, and CPI for supplies.

Aquatics Programming Cost Center, 250

The Aquatics Programs cost center includes program revenue and expenses related to any pool programming, operations, and fitness activities, such as swim passes, lessons, swim meets, swim team contracts, lane rentals, and open swimming.

Photo 56: 2025 BCMUD Summer Kick-Off Pool Party

FY 26 Budget Highlights

New positions: None.

New Expansions: Water X (water aerobics rebrand) and Lifeguard instructor courses.

Services not sustained: All sustained.

Deferred cost: None.

Shifts to other Cost Centers: None.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $758k consequential to allocating property tax to the parks and recreation cost centers.

Expenses:

- Utilities category increases of ~$66k, or 668%, resulting from including utility cost (gas and electric) to this cost center, versus Aquatics Maintenance.
  - Pre-FY 2025, the aquatics maintenance cost center included the utility cost (gas and electricity). Applying utilities to the Aquatics Programming cost center is aligned with how utilities are applied to the community center cost center 300.

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.

FY 26 Budget Highlights

New positions: Facilities Administrative Assistant (approved and filled during FY 2025).

New Expansions: Shirley McDonald Park Trail & Outfall Improvements and Post URI Tree Remediation.

Services not sustained: All sustained.

Deferred costs: Transition to side-opening trash cans, two trucks (both 2011, one at 80k miles and 107k miles).

Shifts to other Cost Centers: Safety personnel to the Safety and Security cost center.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $1.36M consequential to allocating property tax to the parks and recreation cost centers.
- Recreational Program Revenue category increase of ~$351k, or 97%, resulting from the full year implementation of a $9.00 per month Land Management and Parks Maintenance Fee.

Expenses:

- Salaries category increases of ~$53k, or 12%, are significantly attributed to changes to cost allocations and a new position:
  - District Project Manager increased from 0% to 40%.
  - Facilities Administrative Assistant added at 35%.
  - Property Maintenance Technicians increased from 80% to 85%.
  - Deallocation of Public Works Admin Assistant/Specialist from cost center.
- Equipment category decreases of ~$38k, or 26%, resulting from the need to replace two playground slides in FY 2024.
- Maintenance, Repair & Facility category increases of ~$68k, or 90%, are significantly attributed to recoveries from storm damage, increased vandalism, metal roof repairs at kiosks, sign repairs, increased irrigation and drainage repairs.

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.

FY 26 Budget Highlights

New positions: None.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: None.

Expenses covered by other Cost Centers: None.

Shifts to other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $252k consequential to allocating property tax to the parks and recreation cost centers.
- Recreation Program category increases of $6k.

Expenses:

- Salaries category increases of ~$48k, or 45%, are significantly attributed to changes to cost allocations and a new position:
  - District Project Manager increased from 0% to 10%.
  - Facilities Administrative Assistant added at 15%.
  - One Gardener increased from 30% to 100%.
  - Parks and Facilities Manager increased from ~12% to 15%.
  - Deallocation of Public Works Admin Assistant/Specialist from the cost center.
- Benefits category increases of ~$21k, or 59% associated with Salary Category increases and a Workers Compensation cost of benefits increase.

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.

FY 26 Budget Highlights

New positions: The Facilities Administrative Assistant was added during the FY 2025 fiscal year, after the approval of the FY 2025 budget.

New Expansions: None.

Services not sustained: All sustained.

Deferred costs: Community Center Air Handler Replacement (pending assessment).

Shifts to other Cost Centers: AED and extinguisher replacements and service to Safety and Security cost Center.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $581k consequential to allocating property tax to the parks and recreation cost center.

Expenses:

- Salaries category increases of ~$65k, or 46%, are significantly attributed to changes to cost allocations and a new position:
  - District Project Manager increased from 0% to 30%.
  - Facilities Administrative Assistant added at 35%.
  - Parks and Facilities Manager increased from ~12% to 35%.
  - Deallocation of Public Works Admin Assistant/Specialist from cost center.
- Benefits category increases of ~$18k, or 36%, associated with Salary Category increases and a Workers Compensation cost of benefits increase.
- Maintenance, Repair, & Facility decreases by $30k, or 24%, due to no non-recurring maintenance cost. In FY 2025, the Non-recurring maintenance cost is $30k.

Aquatics Maintenance Cost Center, 450

The Aquatics Maintenance cost center includes expenses related to pool maintenance and repairs, replacements, and new capital investments in pools are budgeted in this cost center.

FY 26 Budget Highlights

New positions: Pool Maintenance Technician updated from part-time to full-time during FY 2025.

New Expansions: Twice-a-month deep cleaning of pool bathrooms during pool open seasons. Added during FY 2025, but not in the original budget.

Services not sustained: All sustained.

Deferred cost: Highland Horizon Pool thermal cover replacement.

Shifts to other Cost Centers: Utility expenses (gas and electricity) to Aquatics Programming.

Expenses covered by other Cost Centers: None.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- Property Tax Revenue increases of $349k consequential to allocating property tax to the parks and recreation cost center.

Expenses:

- Salaries category increases of $81k, or 99%, resulting from Pool Technician increasing from part-time to full-time, and allocation changes:
  - FY 2025: Parks & Rec Manager, Parks & Rec Admin Assistant.
  - FY 2026: Recreation Manager, Parks & Facilities Manager, District Project Manager, and Facilities Admin Assistant.
- Utilities category decreases of ~$58k, or 97%, resulting from Utilities costs shifting to Aquatics Programming.

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.

FY 26 Budget Highlights

New positions: 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.

Engineering and Professional Fees: None.

Significant operating variances from the original FY 2025 budget approved in August 2024 include:

Revenues:

- None.

Expenses:

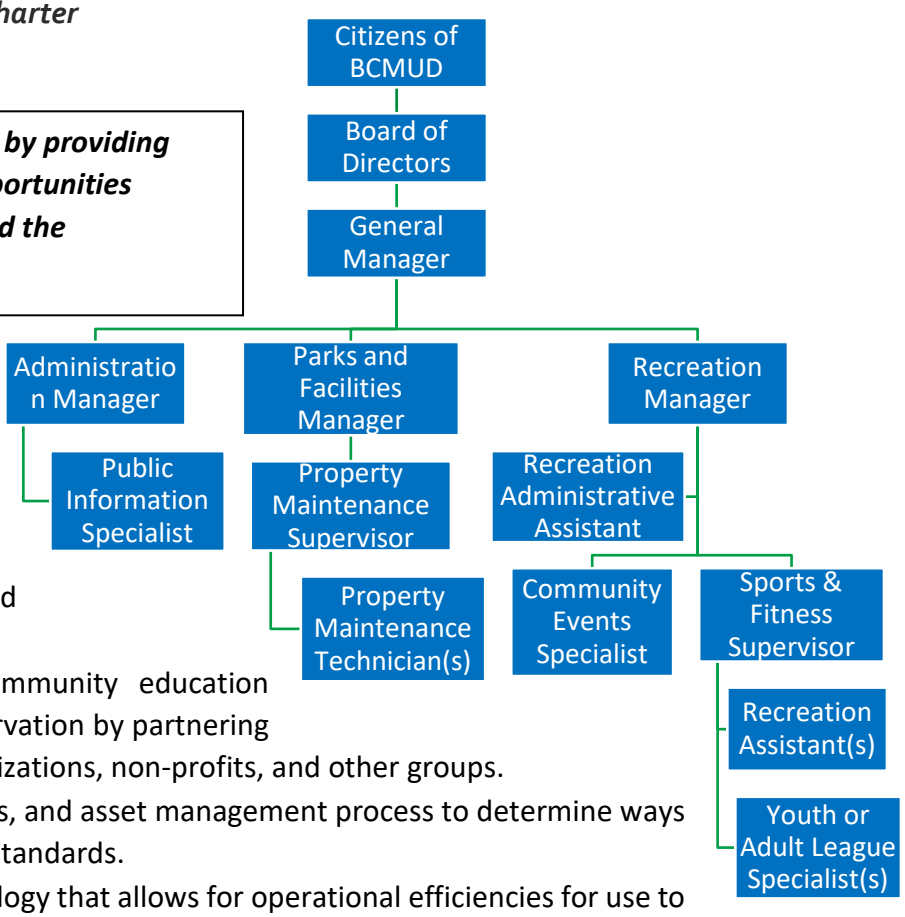
- None.

Parks and Recreation Cost Center Charters (O5*)*

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 outdoor 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 Essential Functions

Recreation Manager: The Recreation Manager oversees the daily facility operations, including staff, contractors, and volunteer operations, while planning, promoting, developing, scheduling, implementing, and evaluating services and programs offered by and through the Brushy Creek Community Center for its citizens and members. This position does not oversee the District's parks, trails, medians, or the Community Center Garden. Reports on project status, operational issues, risks, safety concerns, and other relevant matters or work-related concerns directly to the General Manager to ensure alignment with District objectives, timely decision-making, and resolution of issues. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Recreation Administrative Assistant: The Recreation Administrative Assistant will support the Recreation team with a variety of routine and complex administrative work, communication, and marketing activities. This position will assist in administering standard operating policies and procedures in the Parks & Recreation Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Community Events 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 coordinates events, including conceptualizing new events, and coordinating District staff to carry out the event.

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.

Recreation Assistant(s): The Recreation Assistant, under the direction of the Sports & Fitness Supervisor, is responsible for coordinating and directing assigned activities and programs in Sports and Fitness. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Youth or Adult League Specialist(s): The Adult League Specialist and the Youth League Specialist are responsible for the overall coordination of a wide variety of recreational league activities through planning, budgeting, organizing, marketing, scheduling, directing, coordinating, and supervising. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Property Maintenance Supervisor: The Property Maintenance Supervisor, under general supervision, serves as a first-line, working supervisor responsible for the general maintenance and upkeep of the District's facilities and properties, including buildings, aquatic facilities, athletic fields, parks, trails, and open spaces. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

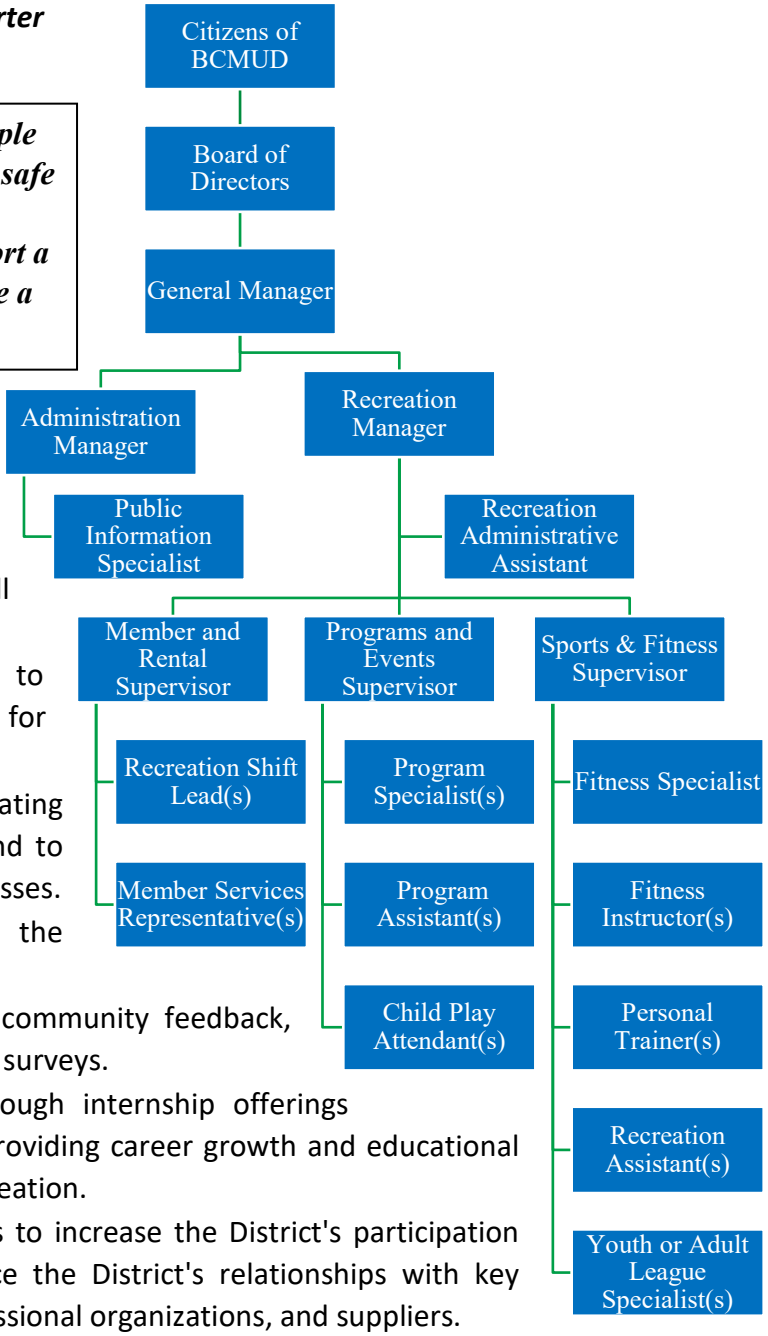
Property Maintenance Technician: Performs a variety of skilled or semi-skilled tasks in the maintenance and operation of parks, park furniture, buildings, open spaces, grounds, landscaping, tree care, turf, playgrounds, sports fields, and courts of the District.

Public Information Specialist: The Public Information Specialist is responsible for developing media strategies, promoting a positive public image, organizing interviews, and managing public information during crises. The Public Information Specialist serves as a spokesperson for the District, under the direction of the General Manager and guidance from the Board of Directors, on various sensitive and complex issues. Additionally, this public-facing position engages with residents, members, and the public and participates in District events and other activities to promote *The Brushy Creek Life.*

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 well-being 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 Essential Functions

Recreation Manager: The Recreation Manager oversees the daily facility operations, including staff, contractors, and volunteer operations, while planning, promoting, developing, scheduling, implementing, and evaluating services and programs offered by and through the Brushy Creek Community Center for its citizens and members. This position does not oversee the District's parks, trails, medians, or the Community Center Garden. Reports on project status, operational issues, risks, safety concerns, and other relevant matters or work-related concerns directly to the General Manager

to ensure alignment with District objectives, timely decision-making, and resolution of issues. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Recreation Administrative Assistant: The Parks and Recreation Administrative Assistant will support the Parks and Recreation Team with a variety of routine and complex administrative work, communication, and marketing activities. This position will assist in administering standard operating policies and procedures in the Parks and Recreation Department.

Public Information Specialist: The Public Information Specialist is responsible for developing media strategies, promoting a positive public image, organizing interviews, and managing public information during crises. The Public Information Specialist serves as a spokesperson for the District, under the direction of the General Manager and guidance from the Board of Directors, on various sensitive and complex issues. Additionally, this public-facing position engages with residents, members, and the public and participates in District events and other activities to promote *The Brushy Creek Life*.

Member and Rental Supervisor: The Member and Rental Supervisor oversees the daily operations of member services and facility rentals within the District. This role develops and coordinates membership services, including promoting membership growth and retention, promotional surveys, and member engagement initiatives. The Member and Rental Supervisor also manages and coordinates the rental process for District properties, including the Community Center, Community Center Garden, park pavilions, and pools. This role ensures smooth and efficient operations, working closely with both community members and internal team members to facilitate bookings and usage for events, meetings, and activities. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Recreation Shift Lead(s): The Recreation Shift Lead is responsible for overseeing the onsite administrative functions and activities of the Community Center during evening and weekend hours to promote a positive experience and ensure a safe and secure environment for all Community Center members, guests, and staff. As the onsite Recreation Shift Lead, this position will monitor and coordinate staff, events, and activities, manage emergencies, settle disputes, answer inquiries, and provide exceptional customer service. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Member Services Representative(s): 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.*

Programs and Events Supervisor: The Programs and Events Supervisor oversees the daily operations, staff, and programs, ensuring a safe, clean, and enjoyable environment for patrons. This role develops and coordinates programs offered by the District. Additionally, provides oversight of planning, coordination, budget control, marketing, onsite management, and post-event evaluation, which is crucial for the success of District signature events. Communicates work-related concerns, including but not limited to work practices, budget, safety, operational issues, or other relevant matters, to the direct Manager, escalating to the General Manager as necessary to maintain alignment with District goals, ensure resolution, and ensure project success. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Programs Specialist(s): The Programs Specialist assists the Programs Supervisor in coordinating and developing all programming throughout the year. This includes the managing and supervising of 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.

Programs Assistant(s): 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.*

Sports and Fitness Supervisor: The Sports and 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 and 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.

Fitness Instructor: The Fitness Instructor is responsible for providing group fitness programs, motivation, and guidance to clients to help them achieve their health and fitness goals. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Fitness Specialist: The Fitness Specialist is responsible for overseeing the classes and client scheduling within our fitness department. The Fitness Specialist will be key in creating a positive and motivating atmosphere, ensuring an exceptional experience for our members. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Personal Trainer(s): The Personal Trainer is responsible for designing customized workout plans, providing guidance on nutrition, conducting one-on-one training sessions, and providing motivation and guidance to clients to help them achieve their health and fitness goals. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

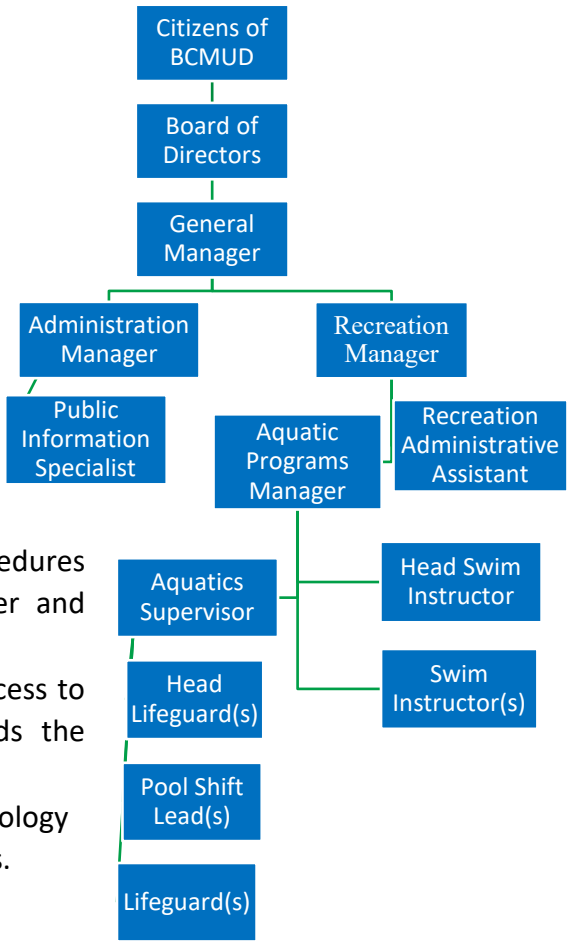
Recreation Assistant(s): The Recreation Assistant, under the direction of the Sports and Fitness Supervisor, is responsible for coordinating and directing assigned activities and programs in Sports and Fitness. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Youth or Adult League Specialist(s): The Adult League Specialist and the Youth League Specialist are responsible for the overall coordination of a wide variety of recreational league activities through planning, budgeting, organizing, marketing, scheduling, directing, coordinating, and supervising. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

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 Essential Functions

Recreation Manager: The Recreation Manager oversees the daily facility operations, including staff, contractors, and volunteer operations, while planning, promoting, developing, scheduling, implementing, and evaluating services and programs offered by and through the Brushy Creek Community Center for its citizens and members. This position does not oversee the District's parks, trails, medians, or the Community Center Garden. Reports on project status, operational issues, risks, safety concerns, and other relevant matters or work-related concerns directly to the General Manager to ensure alignment with District objectives, timely decision-making, and resolution of issues. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Recreation Administrative Assistant: The Recreation Administrative Assistant will support the Recreation team with a variety of routine and complex administrative work, communication, and

marketing activities. This position will assist in administering standard operating policies and procedures in the Parks & Recreation Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Aquatics Programs Manager: The Aquatics Manager oversees the comprehensive aquatic operations and staff while planning, promoting, developing, scheduling, implementing, and evaluating services and programs offered by and through the District's Aquatics Department. The Aquatics Manager is responsible for maintaining exemplary customer service, coordinating maintenance and repair of aquatics facilities, developing and implementing strategic plans to enhance the quality of services, increase community engagement, and promote a positive and inclusive environment for members and residents. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Aquatics Supervisor: The Aquatics Supervisor oversees the daily aquatic operations, staff, and aquatic facilities, ensuring a safe, clean, and enjoyable environment for all patrons. This role involves managing the pool's day-to-day activities, including lifeguard scheduling, training, and performance evaluations. The Aquatics Supervisor will support the Aquatics Manager with year-round management of the department across all pools within the District and will assume the Manager's responsibilities in their absence. 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 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 is in charge of leading all swim instructors' training and day-to-day swim lesson operations.

Head Lifeguard(s): 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(s): 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.

Lifeguard(s): The Lifeguard is responsible for ensuring the safety and well-being of all pool patrons. This position involves monitoring pool activities, enforcing safety rules, providing first aid when necessary, and maintaining a clean and safe environment for all pool patrons. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Swim Instructor(s): The Lifeguard is responsible for ensuring the safety and well-being of all pool patrons. This position involves monitoring pool activities, enforcing safety rules, providing first aid when necessary, and maintaining a clean and safe environment for all pool patrons. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

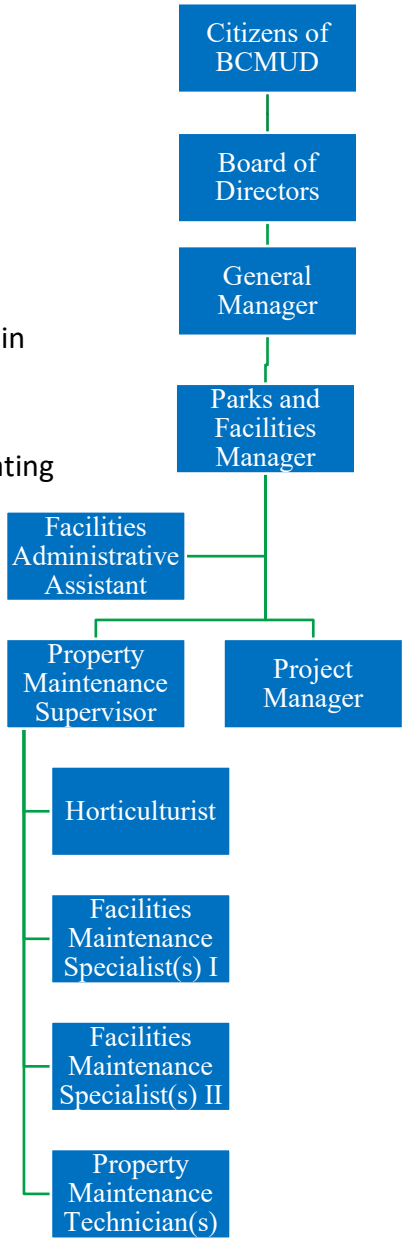
Public Information Specialist: The Public Information Specialist is responsible for developing media strategies, promoting a positive public image, organizing interviews, and managing public

information during crises. The Public Information Specialist serves as a spokesperson for the District, under the direction of the General Manager and guidance from the Board of Directors, on various sensitive and complex issues. Additionally, this public-facing position engages with residents, members, and the public and participates in District events and other activities to promote *The Brushy Creek Life.*

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 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 Facilities Manager: The Parks and Facilities Manager oversees the planning, budgeting, promotion, development, scheduling, implementation, and evaluation of staffing, services, and facilities; and supports programs offered by and through Brushy Creek's Parks and Recreation Department. This includes parks, trails, medians, the Community Center Garden, and District facilities, such as pools, the community center, and the maintenance yard. This position ensures the efficient delivery of maintenance, security, and safety services, including beautification and general repairs of the District amenities and properties. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Photo 57: Tree marked for a study in BCMUD

Facilities Administrative Assistant: The Facilities Administrative Assistant provides support to the Facilities team by handling a range of routine and complex administrative tasks as assigned by the Facilities Manager. This role involves assisting with reporting, communication, and the administration of standard operating policies and procedures within the Facilities team.

Project Manager: Ensure timely execution of all phases of multi-faceted construction, maintenance, and /or rehabilitation projects for the District from inception to completion. Work involves managing, coordinating, and maintaining project goals, objectives and expenses that support the overall business results of the Board of Directors, Citizen Advisory Committees and the Brushy Creek community.

Property Maintenance Supervisor: The Property Maintenance Supervisor, under general supervision, serves as a first-line, working supervisor responsible for the general maintenance and upkeep of the District's facilities and properties, including buildings, aquatic facilities, athletic fields, parks, trails, and open spaces. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Horticulturist: The Horticulturist's primary responsibility is managing and maintaining the Community Center Garden, ensuring the health, vitality, and aesthetic quality of its plants, trees, shrubs, and flowers. This hands-on role supports landscaping efforts across the District, designing and implementing planting schemes, detailed maintenance plans, and environmentally sustainable green spaces while collaborating with landscape architects, gardeners, and other staff.

Facilities Maintenance Specialist(s) I: The Facility Maintenance Specialist I is responsible for various semi-skilled maintenance and repair tasks to keep the District's facilities in good working condition. This position performs general custodial maintenance and repairs to the District's facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Facilities Maintenance Specialist(s) II: The Facility Maintenance Specialist II is a highly skilled and experienced professional responsible for effectively maintaining and operating a facility's physical infrastructure. This position performs advanced maintenance tasks and repairs, guides other specialists, and sustains the preventative maintenance program for the District's facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Property Maintenance Technician(s): 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.

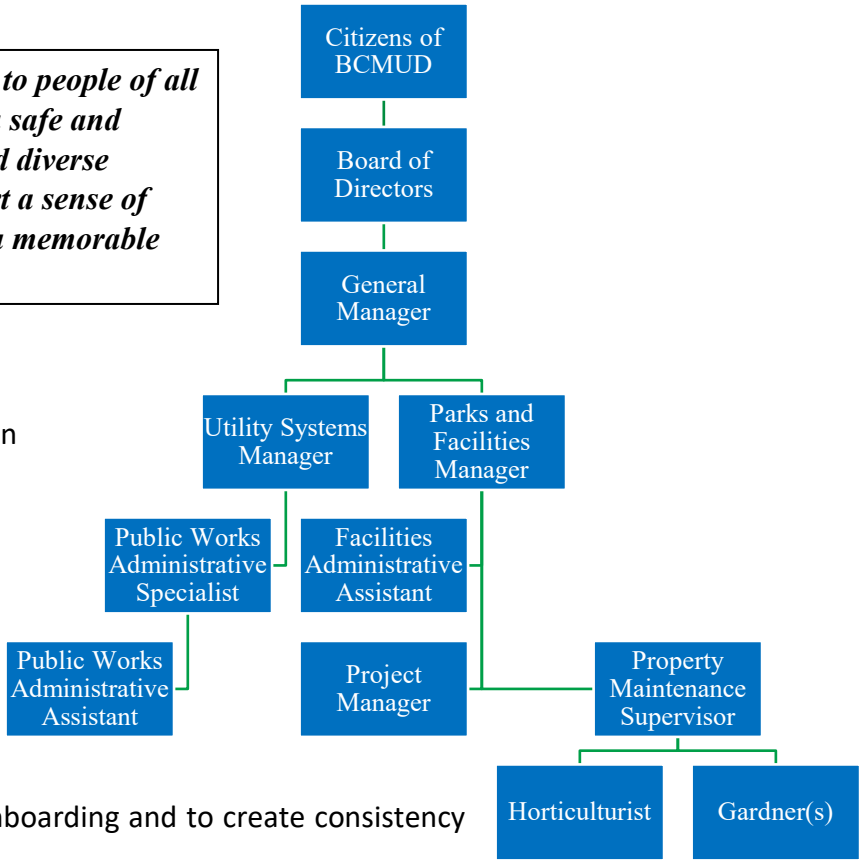
Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Community Center Garden 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 well-being 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 Essential Functions

Parks and Facilities Manager: The Parks and Facilities Manager oversees the planning, budgeting, promotion, development, scheduling, implementation and evaluation of staffing, services, and facilities; and supports programs offered by and through Brushy Creek's Parks and Recreation Department. This includes parks, trails, medians, the Community Center Garden, and District facilities, such as pools, community center, and maintenance yard. This position ensures the efficient delivery of maintenance, security and safety services, including beautification and general repairs of the District amenities and properties. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Facilities Administrative Assistant: The Facilities Administrative Assistant provides support to the Facilities team by handling a range of routine and complex administrative tasks as assigned by the Facilities Manager. This role involves assisting with reporting, communication, and the administration of standard operating policies and procedures within the Facilities team.

Project Manager: Ensure timely execution of all phases of multi-faceted construction, maintenance, and /or rehabilitation projects for the District from inception to completion. Work involves managing, coordinating, and maintaining project goals, objectives and expenses that support the overall business results of the Board of Directors, Citizen Advisory Committees and the Brushy Creek community.

Property Maintenance Supervisor: The Property Maintenance Supervisor, under general supervision, serves as a first-line, working supervisor responsible for the general maintenance and upkeep of the District's facilities and properties, including buildings, aquatic facilities, athletic fields, parks, trails, and open spaces. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Horticulturist: The Horticulturist's primary responsibility is managing and maintaining the Community Center Garden, ensuring the health, vitality, and aesthetic quality of its plants, trees, shrubs, and flowers. This hands-on role supports landscaping efforts across the District, designing and implementing planting schemes, detailed maintenance plans, and environmentally sustainable green spaces while collaborating with landscape architects, gardeners, and other staff.

Gardener(s): The Gardener is responsible for the care, maintenance, and enhancement of the District properties, including the Community Center Garden, parks, trails, and medians. This role involves planting, pruning, watering, fertilizing, and overall upkeep of plants, trees, shrubs, lawns, and pond care to ensure an aesthetically pleasing and sustainable environment. This role supports the Parks and Recreation Department across the District by assisting with trail and irrigation maintenance, routine tree care, and providing logistical support for community events.

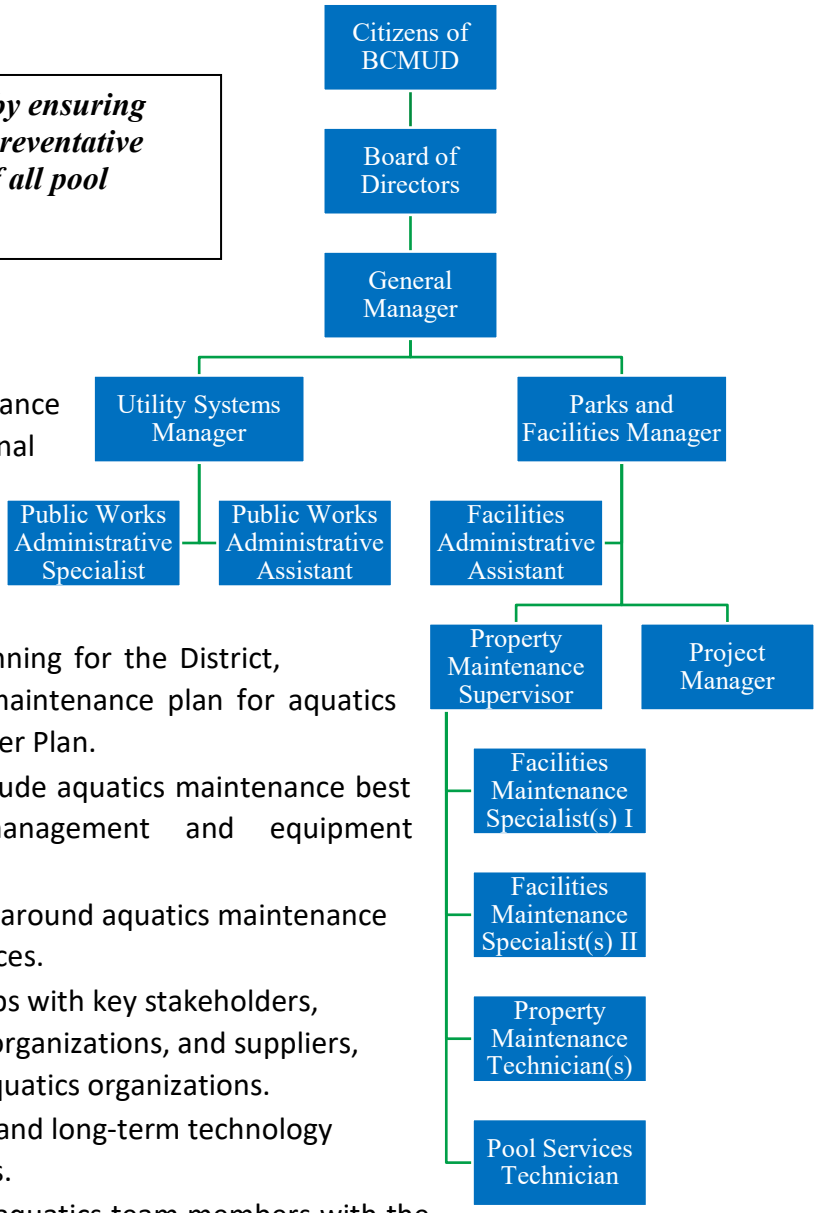
Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

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 Facilities Manager: The Parks and Facilities Manager oversees the planning, budgeting, promotion, development, scheduling, implementation and evaluation of staffing, services, and facilities; and supports programs offered by and through Brushy Creek's Parks and Recreation Department. This includes parks, trails, medians, the Community Center Garden, and District facilities, such as pools, community center, and maintenance yard. This position ensures the efficient delivery of maintenance, security and safety services, including beautification and general repairs of the District amenities and properties. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Facilities Administrative Assistant: The Facilities Administrative Assistant provides support to the Facilities team by handling a range of routine and complex administrative tasks as assigned by the Facilities Manager. This role involves assisting with reporting, communication, and the administration of standard operating policies and procedures within the Facilities team.

Project Manager: Ensure timely execution of all phases of multi-faceted construction, maintenance, and /or rehabilitation projects for the District from inception to completion. Work involves managing, coordinating, and maintaining project goals, objectives and expenses that support the overall business results of the Board of Directors, Citizen Advisory Committees and the Brushy Creek community.

Property Maintenance Supervisor: The Property Maintenance Supervisor, under general supervision, serves as a first-line, working supervisor responsible for the general maintenance and upkeep of the District's facilities and properties, including buildings, aquatic facilities, athletic fields, parks, trails, and open spaces. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Facilities Maintenance Specialist(s) I: The Facility Maintenance Specialist I is responsible for various semi-skilled maintenance and repair tasks to keep the District's facilities in good working condition. This position performs general custodial maintenance and repairs to the District's facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Facilities Maintenance Specialist(s) II: The Facility Maintenance Specialist II is a highly skilled and experienced professional responsible for effectively maintaining and operating a facility's physical infrastructure. This position performs advanced maintenance tasks and repairs, guides other specialists, and sustains the preventative maintenance program for the District's facilities. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Property Maintenance Technician(s): 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.

Pool Services Technician: The Pool Services Technician maintains and ensures the cleanliness, safety, and proper operation of the District's swimming pools. This role includes regular testing and balancing of water chemistry, routine cleaning and maintenance of pool equipment and facilities, and ensuring compliance with health and safety regulations. Sustains the District's brand strategy and promotes *The Brushy Creek Life.*

Public Works Administrative Specialist: The Public Works Administrative Specialist provides essential support to the Public Works team. This role handles a range of administrative tasks, including scheduling, communication, and overseeing the District's asset management and work order processes. Additionally, this position manages all permit processing and contractor engagement within the District. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Public Works Administrative Assistant: The Public Works Administrative Assistant provides support to the Public Works and Project Management teams by handling a range of routine and complex administrative tasks. This role involves assisting with communication, marketing activities, and the

administration of standard operating policies and procedures within the Public Works Department. Sustains the District's brand strategy and promotes *The Brushy Creek Life*.

Parks and Recreation Goals and Objectives (O5)

The Parks & Recreation Department advances *The Brushy Creek Life* by providing award-winning facilities, programs, and events that foster community connection and well-being. In FY2026, the Department will align program planning and administration with Texas Recreation and Parks Association best practices, reinforcing its reputation for excellence. The commitment to responsible infrastructure management is reflected in the goal to complete all scheduled trail and playground inspections, ensuring safe and high-quality amenities for residents.

Community engagement remains central, with a focus on enhancing fitness programming to meet evolving resident needs. Technology will play a greater role in improving access and operations through expanded use of the Parks & Recreation phone app, simplifying registration and communication. Finally, the Department will promote conservation and stewardship by delivering at least four environmental education programs and expanding Community Center Garden workshops in FY2026.

Together, these goals and objectives highlight Parks & Recreation's focus on excellence, safety, engagement, innovation, and sustainability for the benefit of current and future residents.

Goal	Strategic Goal Alignment	FY2026 Objectives
Provide award-winning parks, programs, and facilities	Goal #1: Expansion of Award-Winning Standards	Align with the Texas Recreation and Parks Association program planning and administration best practices.
Maintain and enhance park infrastructure responsibly	Goal #2: Manage Responsibly	Tree plan integrated with GIS.
Elevate community engagement through programming	Goal #3: Elevate Community Engagement	Enhance Fitness and Events in FY2026.
Leverage technology to improve access and operations	Goal #4: Leverage Technology	Expand the utilization of the Parks and Recreation phone app and placer ai.
Promote conservation and stewardship	Goal #5: Preserve and Conserve	Deliver 4 environmental education programs in FY2026; expand Community Center Garden workshops.

Figure 64: Goals and Objectives Parks and Recreation

Parks and Recreation Department Performance Metrics (O6)

Parks and Recreation

Measure	FY23 Actual	FY24 Actual	FY25 Estimate	Target Change	FY26 Target
Cost Recovery - Operational	44%	44%	39%	15%	45%
Number of Program Classes	124	129	144	12%	161
Trees with tree plan integrated with GIS					100%
Environmental educational programs delivered					4

Figure 65: Performance Metrics Parks and Recreation

Debt Service Fund (F9)

The FY 2026 Debt Service Budget

The taxable assessed value for the District for the 2025 tax year is $3,126,121,995 and an additional $77,046,379 remains uncertified, an increase of approximately 5.23%. The uncertified value listed represents 90% of the uncertified value under review and is the estimated minimum amount of value that will be ultimately certified by the Williamson Central Appraisal District. With guidance from the District's financial advisor based on the 2025 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 $0.085000 District-wide debt service (I&S) tax rate for fiscal year 2026 (tax year 2025).

The taxable assessed value for the Sendero Springs and Cornerstone Defined Area in the District (the "Defined Area") for the 2025 tax year is $809,453,410, and an additional $16,300,173 remains uncertified, an increase of approximately 6.89%. 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 $0.090000 Defined Area debt service (I&S) tax rate for fiscal year 2026 (tax year 2025).

Assuming a 99% tax collection rate and the above taxable values for the 2025 tax year, a tax of $0.085000 will generate approximately $2,695,466 in debt service tax revenue for the District, and a tax of $0.090000 will generate $735,746 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 2026, additional revenues include interest income (approximately $80,000) budgeted at an estimated 4.00% earnings on the District's debt service fund balance and interest income (approximately $20,000) 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 2026 fiscal year, the Brushy Creek Municipal Utility District's total bonded indebtedness will be $19,585,000.

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 $9,730,000 at the beginning of fiscal year 2025.

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 2026, 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 $7,220,000 at the beginning of fiscal year 2026.

Debt Service Fund Balance

The Debt Service Fund balance is projected to be approximately $2,250,099 as of the start of fiscal year 2026. All Debt Service funds are restricted to making debt payments.

- Projected Debt Service Fund Balance $2,250,099
- Restricted to District-wide Debt Service $1,636,082
- Restricted to Defined Area Debt Service $614,017
- Unassigned $ 0

Debt Service Obligations

Fiscal Year 2026

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.

- General Fund Revenue Bonds
    - Principal $500,000
    - Interest $69,301
- Nonrevenue Bonds Defined Area Bonds
    - Principal $645,000
    - Interest $216,375
- Nonrevenue Bonds District-Wide Bonds
    - Principal $2,985,000
    - Interest $315,475

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 2025. The FY 2026 Budget reflects an I&S tax rate of $0.085000 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 2025, the I&S tax rate for the Defined Area was $0.100000 per $100 of AV. The FY 2026 Budget decreases the I&S tax rate for the Defined Area to $0.090000 per $100 of AV.

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 $1,080,156 at the end of the 2026 fiscal year, plus an additional $506,809 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 FY2025 budget approved in August 2024 include:

Revenues:

- Property Tax revenue category decreases of $356k, or 12%, due to the debt service tax rate decrease from 0.1 to 0.085.

Expenses:

- Contractual category increases of $10k, or 13% due to appraisal fee increases.

Capital Fund

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 Fund balance is reported to be approximately $2M on the June 30, 2025 approved Balance Sheet Report. The fund balances from the water impact fees are reported as $898k, and $1.1M from the Wastewater impact fee fund balance as of June 30, 2025.

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 2026 capital recovery fee revenue is based on the sale of 1 LUEs, a decrease

from FY25. 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.

Although the impact fees revenue has drastically decreased due to build out, the District will utilize the existing fund balances as follows:

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 2026, the District budgeted $2,095.

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 08162000D01). Using the impact fees for other projects would require an amendment to the Capital Improvement Plan or TCEQ approval. 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 2026, the District budgeted $1,804.

CF: Capital Fund Cost Center, 620
The Capital Fund accounts for the accumulation of revenues the District receives through capital fees associated with new development, often called tap fees and bond proceeds. These fees include a water capital recovery impact fee and a wastewater capital recovery impact fee, used to fund utility projects. Additionally, bond proceeds (revenue and general obligation) are accounted for in this fund and cost center.

Significant operating variances from the original FY2025 budget approved in August 2024 include:

Revenues:

- Utility Program category decreases of $31k, or 89%, due to less forecast system connections.
- Investment & Other Revenue category decreases of ~$90k, or 64%, pending.

Expenses:

- None.

Appendix A: Draft Revision notes (C2)

Draft 2: Revisions

- Capital Outlay
  - To align the Fiscal Year budget with the Fiscal Year Financial Audit trial balances, the following category and GL shifts occurred in draft 2:
    - The Capital Improvement Category and Capital Expenditures category are combined to create a Capital Outlay Category.
    - GL 6085 (Projects - Engineering & Prof Fees) and GL 6086 (Planning - Engineering & Prof Fees) were included under the Capital Improvement and Capital Expenditure Category, respectively; they are now combined into 6085 and incorporated into the Contractual category.
  - Permitting software deferred to FY 2027.
  - Human Resource Management System deferred to FY 2027.
  - Park and Recreation Truck added per Vehicle and Equipment Annual Assessment but inadvertently not included in Draft 1.
  - Highland Horizon pool rehabilitation increased to $475k based on WTI report and deferred to FY 2027.
  - Creekside Pool project added based on WTI report at $250k and scheduled for FY 2028.
  - Sendero pool rehabilitation increased to $625k based on WTI report and deferred to FY 2027.
  - Community Center parking lot restriping added at $20k.
  - Shirley McDonald Stormwater Pond Aerator Fountain deferred to FY 2027.
  - Community Park Trails TPWD Grant, added $100k for BCMUD matching portion.
  - District bathroom flooring repairs (Parks) added $35k.
  - Locker room and family restroom floor repair added $50k.
  - Red Gym roof replacement pushed to FY 2029.
- Water Treatment Cost Center, 525
  - Contractual category updated from decreases of $962k to decreases of $941k, attributed to the receipt of the BRA WCRRWL updated budget. And, the addition of maintenance contracts for the two new generators (intake and wellsite). In Draft 1, GL 6085 was included under the Capital Expenditure Category, and in Draft 2, it is now included in the Contractual category, aligning with the Financial Audit report.
  - Maintenance, Repair & Facility category increases of ~$150k, or 62% were updated to decreases of $135k (51%) with the inclusion of GL 6321, which was previously not included in this category. Repairs and maintenance also increased related to the new generator at the water intake and ground wells.
- Water Transmission Cost Center, 525
  - None.
- Wastewater cost center, 550
  - None.
- Stormwater Cost Center, 540
  - Utility Program Revenue increases related to the proposed rate increase

  - Addition of GL 6085 (Projects – Engineering and Professional Fees) to the Contractual category.
- Executive Cost Center, 110
  - None.
- Administration Cost Center, 120
  - Property Tax revenue decreases
  - Benefits category increases updated from $19k (15%) to $14k (12%), based on no annual increase from TML Health, but also Draft 1 did not include Personnel Policy updates to offer short-term and long-term disability to part-time employees.
- Safety and Security Cost Center, 125
  - Salaries category increases updated from $75k (28%) to $74 (28%). Merit supplements were forecasted in draft 2. COLA reduced from 2% to 1%.
  - Benefits category increases updated from $21k (14%) to $15 (16%), based on no annual increase from TML Health, but also Draft 1 did not include Personnel Policy updates to offer short-term and long-term disability to part-time employees.
  - Contractual category increases updated from $20k (13%) to $53k (33%), based on adding additional Williamson County Sheriff patrol hours.
  - Equipment & Supplies category increases updated from ~$42k (296%) to $43k (299%).
- Customer Service Cost Center, 130
  - None.
- Information Technology Cost Center, 135
  - Contractual category decreases updated from $127k (37%) to $140k (41%), due to additional shifts from GL 6040 to GL 6145 and shifting security camera maintenance to the safety cost center.
  - Equipment & Supplies category increases updated from $164k (177%) to $175k (190%), due to additional shifts from GL 6040 to GL 6145.
- Human Resources Cost Center, 140
  - Salaries category decreases updated from $24k (12%) to $24k (13%). COLA reduced from 2% to 1%.
  - Contractual category decreases updated from $34k (74%) to $54k (82%), a result of GL 6085 (Projects – Engineering and Professional Fees) to the Contractual category. FY 2026 does not include expenses for GL 6085, while FY 2025 includes a $20k wage and compensation study.
- Financial Services Cost Center, 145
  - Salaries category decreases updated from $60k (11%) to $81k (16%), affected by the increase of the Accounting Assistant position from 20-29 to 30-39 hours. COLA reduced from 2% to 1%.
  - Benefits category increases updated from $24k (15%) to $33k (21%), based on no annual increase from TML Health, but also Draft 1 did not include Personnel Policy updates to offer short-term and long-term disability to part-time employees. Expansion of Accounting Assistant from part-time 20-29 to 30-39.

  - Contractual category increases updated from $36k (12%) to $39k (13%), due to the addition of the CUSI Elements Module and conducting annual asset inventory audits.
- Engineering and GIS Cost Center, 150
  - Salaries category decreases updated from $95k (33%) to $97k (33%). COLA reduced from 2% to 1%.
  - Benefits category decreases updated from $21k (13%) to $31k (37%), based on no annual increase from TML Health, but also Draft 1 did not include Personnel Policy updates to offer short-term and long-term disability to part-time employees.
- Waste Management Cost Center, 525
  - None.
- Parks Programming Cost Center, 200
  - Property Tax inclusion in the cost center.
  - Benefits category decreases of $10k (11%) updated to $4.5 (5%). Allocations of Facilities Maintenance Technicians were updated, with 5% going to this cost center, from 275.
    - Addition of GL 6085 (Projects – Engineering and Professional Fees) to the Contractual category.
- Community Center Programs Cost Center, 300
  - Property Tax inclusion in the cost center.
- Aquatics Programming Cost Center, 250
  - Property Tax inclusion in the cost center.
- Parks Maintenance Cost Center, 275
  - Property Tax inclusion in the cost center.
  - Salaries category increases were reduced from $75k (17%) to $59k (13%). Allocations of Facilities Maintenance Technicians were updated, with 5% going to cost center 200, from 275. COLA reduced from 2% to 1%.
  - Benefits category increased reduced below $10k and 10%.
  - Maintenance, Repair & Facility category updated from an increase of $106k (184%) to an increase of $68k (90%). Reduced increase as a result of (1) a decrease of $20k to 6320 with deferral of replacing trash cans with side-opening tops, these were inadvertently recorded in both the CIP and Operating budget (and removed from both) and (2) the inclusion of GL 6321 in the category, which was not captured in Draft 1. In FY 2025, GL 6321 included $18k.
- Community Center Garden Cost Center, 350
  - Property Tax inclusion in the cost center.
  - Recreation Program revenues updated from $12k to $6k. $6k was incorrectly typed.
  - Salaries category increases updated from $51k (78%) to $55k (51%). 78% was incorrectly typed. Merit supplements were forecasted in draft 2. COLA reduced from 2% to 1%.
  - Benefits category increases updated from $23k (66%) to $22k (63%), based on no annual increase from TML Health, but also Draft 1 did not include Personnel Policy updates to offer short-term and long-term disability to part-time employees.
- Facilities Maintenance Cost Center, 400
  - Property Tax inclusion in the cost center.

  - Salaries category increases reduced from $73k (52%) to $78k (54%). Merit supplements were forecasted in draft 2. COLA reduced from 2% to 1%.
  - Benefits category increases updated from $23k (46%) to $22 (43%), based on no annual increase from TML Health, but also Draft 1 did not include Personnel Policy updates to offer short-term and long-term disability to part-time employees.
  - Maintenance, Repair, & Facility category did not include GL 6321 (non-recurring maintenance).
- Aquatics Maintenance Cost Center, 450
  - Property Tax inclusion in the cost center.
  - Salaries category increases of $78k (95%) updated to $81k (99%) related to allocation calculation corrections.
- Builders Park Fees Cost Center, 225
  - None.
- Debt Service Cost Center, 610
  - Draft 2 includes decreases to the property tax revenue category.
  - Draft 2 includes increases to the Contractual category.
  - Note: Property tax recalculations for M&O were provided in draft by the Financial Advisors. Debt Service (I&S) recalculations have not yet been provided.
- CRF: Capital Recovery Fund Cost Center, 620
  - Utility Program revenue category decreases where inadvertently not included in draft 1.
  - Investment & Other Revenue category was updated from an increase of ~$136k (3400%) to a decrease of $90k (69%), due to inadvertently not updating from the prior budget year.

Draft 3: Revisions

- Capital Outlay
  - FY2027 and beyond Capital Outlay increased from $12.4M to $12.8M, with the addition of forecasted server replacement schedules.
  - Capital Outlay Plan Operational Impacts by Project, 7095, Field Operations Building site & Building improvements project cost increased from $22k to $42k.
  - Public Works Capital Expenditures
    - Five-year investments increased from $9.8M to $12.2M, significantly attributed to the Field Operations Building project (~ $2M).
    - FY 2026 investments increased from $4.8M to $5.4M, significantly attributed to the Field Operations Building project.
  - Public Works Capital Improvements
    - Membrane replacement increased from $300k to $450k (FY2026).
  - Public Works Capital Outlay Funding
    - Funding increases of ~$2.5M is attributed to project cost increases, not new projects.
  - Shared Services Capital Expenditures
    - Increase from $320k to $830k due significantly to Admin Office Remodel cost carryover from FY 2025 to FY 2026.

- Shared Services Capital Improvements
  - None.
- Shared Services Capital Outlay Funding
  - Funding increases of ~$500k are attributed to project cost carryover from FY 2025 to FY 2026, not new projects.
- Parks and Recreation Capital Expenditures
  - FY 2026 investments increased from $2.6M to $3.6M, significantly attributed to the Community Park Playground Project cost escalations, not new projects.
- Parks and Recreation Capital Improvements
  - Deferral of Highland Horizon Pool Thermal Cover and Red Gym Floor Replacement.
- Parks and Recreation Capital Outlay Funding
  - Funding increases of ~$900k is attributed to project cost increases (offset by project deferrals), not new projects.

- Allocations
  - None.
- Consolidated Position Summary Schedule
  - 1 additional FTE Count – Public Works Utility Technician.
- Water Treatment Cost Center, 525
  - Contractual category changed from a decrease of $145k to a decrease of $142k due to updated WCRRWL budgets.
- Water Transmission Cost Center, 525
  - Salaries category changed from an increase of $17k (6%) to an increase of $56k (19%), with the addition of one Utility Technician position.
  - Benefits category changed from an increase of $3k (3%) to an increase of $19k (19%); salaries category changes and increases to workers' compensation benefits
- Wastewater cost center, 550
  - Salaries category changed from an increase of $17k (6%) to an increase of $69k (24%), with the addition of one Utility Technician position.
  - Benefits category changed from an increase of $2k (2%) to an increase of $22k (24%), salaries category changes and increases to workers' compensation benefits.
- Stormwater Cost Center, 540
  - Utility Program Revenue changed from an increase of $252k to an increase of $255k associated with a refined method to forecast vacancies.
- Executive Cost Center, 110
  - Investment & Other Revenue category changed from an increase of ~$29,945 to an increase of $30,345, resulting from a $400 increase in Emergency Management and Hazard Mitigation Fee based on an improved methodology to account for potential vacancies.
  - Contractual category changed from an increase of $16k (4%) to an increase of $46k (12%), attributed to contracting with a public relations firm.
- Administration Cost Center, 120

  - Property Tax Revenue category changed from a decrease of $4.4M to a decrease of $4.2M due to updated WCAD preliminary valuations and aggregate Park and Recreation expense decreases of $19k.
  - Benefits category changed from an increase of $14k to an increase of $16k. The 2025/26 workers' compensation contribution increased by 50% ($28,405), driven by a higher experience modifier .66 to .73 as a result of claims and a 6% increase in estimated payrolls over the 2023/24 Audit.
- Safety and Security Cost Center, 125
  - Salaries category changed from an increase of $74k to an increase of $76k. COLA was adjusted from 1% to 2% consistent with an increase South
  - Benefits category changed from an increase of $15k to an increase of $17k. The 2025/26 workers' compensation contribution increased by 50% ($28,405), driven by a higher experience modifier .66 to .73 as a result of claims and a 6% increase in estimated payrolls over the 2023/24 Audit.
  - Contractual category changed from an increase of $53k to an increase of $52k.
- Customer Service Cost Center, 130
  - None.
- Information Technology Cost Center, 135
  - None.
- Human Resources Cost Center, 140
  - Salaries category changed from a decrease of $24k to a decrease of $23k.
- Financial Services Cost Center, 145
  - Benefits category changed from an increase of $33k to an increase of $36k. The 2025/26 workers' compensation contribution increased by 50% ($28,405), driven by a higher experience modifier .66 to .73 as a result of claims and a 6% increase in estimated payrolls over the 2023/24 Audit.
- Engineering and GIS Cost Center, 150
  - Benefits category changed from a decrease of $31k to a decrease of $30k. The 2025/26 workers' compensation contribution increased by 50% ($28,405), driven by a higher experience modifier .66 to .73 as a result of claims and a 6% increase in estimated payrolls over the 2023/24 Audit. [Retroactive edit]
- Waste Management Cost Center, 525
  - None.
- Parks Programming Cost Center, 200
  - Property Tax Revenue category changed from an increase of $429k to an increase of $433k. The increase is significantly due to a final refresh of FY 2025 salaries and benefits, which increased ~$3k (including a Workers' Compensation cost of benefits increase).
- Community Center Programs Cost Center, 300
  - Property Tax Revenue category changed from an increase of $888k to an increase of $893k. The increase is significantly due to a final refresh of FY 2025 salaries and benefits, which increased ~$5k (including a Workers' Compensation cost of benefits increase).
- Aquatics Programming Cost Center, 250

  - Property Tax Revenue category changed from an increase of $747k to an increase of $758k. The increase is significantly due to a final refresh of FY 2025 salaries and benefits, which increased ~$10k (including a Workers Compensation cost of benefits increase).
- Parks Maintenance Cost Center, 275
  - Property Tax Revenue category changed from an increase of $1.37M to an increase of $1.36M. The change is significantly due to removing allocations of Public Work Admins, offset by a Workers' Compensation cost of benefits increase.
  - Salaries category changed from an increase of $59k to an increase of $53k. The change is due to removing allocations of Public Work Admins.
- Community Center Garden Cost Center, 350
  - Property Tax Revenue category changed from an increase of $260k to an increase of $252k. The change is significantly due to removing allocations of Public Work Admins, offset by a Workers' Compensation cost of benefits increase.
  - Salaries category changed from an increase of $55k to an increase of $48k. The change is due to removing allocations of Public Work Admins.
  - Benefits category changed from an increase of $22k to an increase of $21k, significantly due to removing allocations of Public Work Admins, offset by a Workers' Compensation cost of benefits increase.
- Facilities Maintenance Cost Center, 400
  - Property Tax Revenue category changed from an increase of $597k to an increase of $580k. The change is significantly due to removing allocations of Public Work Admins, offset by a Workers' Compensation cost of benefits increase.
  - Salaries category changed from an increase of $78k to an increase of $65k. The change is due to removing allocations of Public Work Admins.
  - Benefits category changed from an increase of $22k to an increase of $18k, significantly due to removing allocations of Public Work Admins, offset by a Workers' Compensation cost of benefits increase.
- Aquatics Maintenance Cost Center, 450
  - None.
- Builders Park Fees Cost Center, 225
  - None.
- Debt Service Cost Center, 610
  - Property Tax revenue category changed from a decrease of $434k to a decrease of $356k due to updated preliminary WCAD valuations.
- CRF: Capital Recovery Fund Cost Center, 620
  - None.

Draft 4: Revisions

- Capital Outlay
  - Overall
    - None.
  - Future Years

        - FY2027 and beyond Capital Outlay increased from $12.8M to $14.8M, due to increases to existing projects, not new projects.
    - Public Works Capital Expenditures
        - None.
    - Public Works Capital Improvements
        - None.
    - Public Works Capital Outlay Funding
        - None.
    - Shared Services Capital Expenditures
        - None.
    - Shared Services Capital Improvements
        - None.
    - Shared Services Capital Outlay Funding
        - None.
    - Parks and Recreation Capital Expenditures
        - None.
    - Parks and Recreation Capital Improvements
        - None.
    - Parks and Recreation Capital Outlay Funding
        - None.
- Consolidated Position Summary Schedule
    - None.
- Water Treatment Cost Center, 525
    - None.
- Water Transmission Cost Center, 525
    - None.
- Wastewater cost center, 550
    - None.
- Stormwater Cost Center, 540
    - None.
- Executive Cost Center, 110
    - Contractual category changed from an increase of $46k (12%) to an increase of $76k (20%), attributed to contracting with a website consultant.
- Administration Cost Center, 120
    - None.
- Safety and Security Cost Center, 125
    - None.
- Customer Service Cost Center, 130
    - None.
- Information Technology Cost Center, 135
    - None.
- Human Resources Cost Center, 140

    - None.
- Financial Services Cost Center, 145
    - None.
- Engineering and GIS Cost Center, 150
    - None.
- Waste Management Cost Center, 525
    - None.
- Parks Programming Cost Center, 200
    - None.
- Community Center Programs Cost Center, 300
    - Property Tax Revenue category changed from an increase of $893k to an increase of $903k. The increase is significantly due to updates below the variance threshold to the Salary and Benefits Category.
- Aquatics Programming Cost Center, 250
    - None.
- Parks Maintenance Cost Center, 275
    - None.
- Community Center Garden Cost Center, 350
    - None.
- Facilities Maintenance Cost Center, 400
    - None.
- Aquatics Maintenance Cost Center, 450
    - Property Tax Revenue category changed from an increase of $355k to an increase of $349k. The decrease is due to deferring the Capital Outlay-Capital Improvement purchase of the Highland Horizon thermal pool cover, which was funded by both Assigned Reserves and M&O revenues.
- Builders Park Fees Cost Center, 225
    - None.
- Debt Service Cost Center, 610
    - None.
- CRF: Capital Recovery Fund Cost Center, 620
    - None.

Draft 5 Revisions

- Capital Expenditures (renamed from Capital Outlay)
    - Overall
        - None.
    - Future Years
        - None.
    - Public Works Capital Expenditures (includes capital improvements)
        - Added projects, (1) Manhole Rehabilitation (along 620) at $250k, and, (2) PFAS, PFOS, Lithium reductions, both responsive to the Water and Wastewater Master

Plan draft report. And (3) Raw water easement vegetation clearing. Public Works Capital Outlay Funding

- Shared Services Capital Expenditures (includes capital improvements)
  - None.
- Parks and Recreation Capital Expenditures (includes capital improvements)
  - Community Park Playground Replacement deferred to FY2028.
  - Added Parks Vehicle replacement – The March Annual Vehicle and Equipment Report recommended replacement of two parks vehicles, but unintentionally only one was budgeted.

- Consolidated Position Summary Schedule
  - None.
- Water Treatment Cost Center, 525
  - None.
- Water Transmission Cost Center, 525
  - None.
- Wastewater cost center, 550
  - None.
- Stormwater Cost Center, 540
  - None.
- Executive Cost Center, 110
  - Contractual category changed from an increase of $41k (6%) to an increase of $681k (100%), attributed to adding 7% to Board Contingency for Compensation Study impact.
- Administration Cost Center, 120
  - None.
- Safety and Security Cost Center, 125
  - None.
- Customer Service Cost Center, 130
  - None.
- Information Technology Cost Center, 135
  - Equipment & Supplies category changed from an increase of $175k (190%) to an increase of $186k (202%), attributed to adding $11k for replacing computers on a four-year schedule, the District maintains ~100 computers.
- Human Resources Cost Center, 140
  - None.
- Financial Services Cost Center, 145
  - Contractual category changed from an increase of $39k (13%) to an increase of $50k (17%), attributed to an financial audit increase of $11k (Regular audit, Single-Audit, GFOA schedules).
- Engineering and GIS Cost Center, 150
  - None.
- Waste Management Cost Center, 525
  - None.

- Parks Programming Cost Center, 200
    - Contractual category changed from a decrease of $24k (10%) to an increase of $50k (22%), attributed to previously underbudgeted Open Space and Master Plan study (was entered as $75k, but should have been $200k as presented in April).
- Community Center Programs Cost Center, 300
    - None.
- Aquatics Programming Cost Center, 250
    - None.
- Parks Maintenance Cost Center, 275
    - None.
- Community Center Garden Cost Center, 350
    - None.
- Facilities Maintenance Cost Center, 400
    - None.
- Aquatics Maintenance Cost Center, 450
    - None.
- Builders Park Fees Cost Center, 225
    - None.
- Debt Service Cost Center, 610
    - None.
- Capital Fund Cost Center, 620
    - None.

Draft 6 Revisions

- Shared Services Department Goals
    - Goal 3 – added Conduct an audit of Active Vendors and update the profile in the accounting database.

Appendix B: Glossary (C4)

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.

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

Balanced Budget—a budget in which estimated revenues and available fund balances are equal to or exceed estimated expenditures for each fund, ensuring that no fund is adopted with a planned deficit.

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 Expenditures - *long-term investments in assets or infrastructure that meet the District's capitalization threshold and are identified within the Capital Project Plan, encompassing projects that preserve, improve, or expand services and provide benefits over multiple fiscal years*.

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.

Depreciation —the systematic allocation of the cost of a tangible capital asset over its useful life, tracking the gradual "wearing out" of long-term assets, such as buildings, vehicles, water plants, and park facilities. Instead of showing the full cost when an asset is purchased, depreciation spreads that cost over the years the asset is used. In local government budgets, depreciation is usually reported in financial statements, not in the annual operating budget, because it is a non-cash accounting entry rather than a direct expense the District pays each year.

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.

Developed District —A district that has financed, completed, and issued bonds to pay for all improvements and facilities necessary to serve at least 95% of the projected build-out of the district.

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 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).

Full-time Equivalency (FTE)—is a unit of measure that expresses the workload of an employee in terms of a full-time schedule. One FTE equals one employee working a standard full-time schedule (typically 40 hours per week or 2,080 hours per year). Part-time or seasonal hours are converted into fractions of an FTE (e.g., two half-time employees equal 1.0 FTE).

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

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

Fund Balance—The difference between assets and liabilities reported in a governmental fund. 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 Non-spendable.

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 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.

Non-spendable 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.

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 C: Safekeeping Policy (P3)

The Safekeeping Policy was adopted on the 12th day of June, 2025.

BRUSHY CREEK MUNICIPAL UTILITY DISTRICT
SAFEKEEPING OF ASSETS POLICIES

Table of Contents

Banking and Investment Authority *218*

Disbursement Authority *219*

Electronic Transfers *219*

General Manager and Employee Expenditure Authority *220*

Delegation of Expenditure Authority *222*

Credit Accounts *222*

General Manager Change Order Approval Authority *226*

Cash Handling Procedures *227*

Contract Authority *227*

Invoice Review and Approval *228*

Accounting Manager Review and Reporting *228*

Annual Budget and Tax Levy *228*

Board Treasurer *229*

Purchasing Policies *229*

GASB Fixed Asset Inventory *232*

Financial Reporting Policy *234*

Voiding of Checks Policy *236*

Unclaimed Property *236*

Surplus Property Disposition Policy *237*

Hierarchy of Authority *240*

BRUSHY CREEK MUNICIPAL UTILITY DISTRICT

ORDER NO. 25-0612-01

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 Accounting Manager to sign certain disbursements; to authorize the General Manager and Accounting Manager 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.

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 Accounting Manager 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. <u>Banking and Investment Authority:</u>

    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 Accounting Manager 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 Accounting Manager; or (ii) the General Manager or Accounting Manager, 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 Accounting Manager 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 in 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 Accounting Manager, 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, Accounting Manager or a member of Board of Directors.

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, 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, Accounting Manager, 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 Accounting Manager. In the event that either the General Manager or the Accounting Manager 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;

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 Accounting Manager 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 Accounting Manager 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 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:

Title	Monthly Limit	Individual Limit (not to exceed per transaction)	Daily Limit
General Manager	$10,000		
Administration Manager	$5,000		
Procurement Specialist	$2,500		
Accounting Manager	$5,000		
Administrative Assistant	$2,000	$500	$500
Human Resources Manager	$5,000		$1,500
Parks and Facilities Manager	$5,000		
Public Works Administrative Specialist	$2,500		
Facilities Administrative Assistant	$1,500		
Safety and Security Manager	$1,500	$1,000	$1,000
Information Technology System Administrator	$3,500	$1,000	$1,750
Recreation Manager	$5,000		
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
Recreation Administrative Assistant	$2,000	$1,000	$1,000
Member and Rental Supervisor	$1,000	$500	$500
Aquatic Programs Manager	$5,000		
Aquatic Supervisor	$2,000	$500	$1,000
District Engineer	$2,500	$1,000	$1,500
Utility Systems Manager	$10,000		

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	$2,000	$1,000	$1,000
Utility Services Technician (I, II, III, & IV)	$250	$250	$250
Property Maintenance Supervisor	$2,500	$1,000	1,500
Property Maintenance Technician	$1,500	$1,000	$1,000
Facility Maintenance Specialist (I & II)	$3,500	$1,000	$1,750
Horticulturist	$1,500	$1,000	$1,000

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.

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
Parks and Facilities Manager
Safety and Security Manager
Property Maintenance Supervisor
Property Maintenance Technician
Facility Maintenance Specialist (I & II)
Horticulturist
Recreation Manager
Community Events Specialist
Sports & Fitness Supervisor
Youth & Adult League Specialist
Programs Supervisor
Programs Specialist
Aquatics Supervisor
Aquatic Programs 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

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 Accounting Manager 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.

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 Accounting Manager 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 contractor or vendor submits an invoice for payment for goods or services prior to receipt of the services or goods by the District, the Accounting Manager 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. Accounting Manager Review and Reporting: The District's Accounting Manager 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 Accounting Manager to the Board of Directors not less than quarterly.

15. Annual Budget and Tax Levy: The Accounting Manager 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 Accounting Manager 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 Accounting Manager 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 Accounting Manager 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 Accounting Manager 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, Accounting Manager 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;

ii. Even if no statute mandates competitive bidding or procurement, District employees should competitively bid the acquisition of goods, materials and services whenever practicable and efficient to do so; and

iii. Employees shall use preapproved vendors when practicable to ensure that goods are received from qualified vendors at the lowest practicable costs.

b. Purchasing Procedures. The specific procedures to be followed by employees for purchase and acquisition of goods, materials and services shall be set forth in Purchasing Procedures. The General Manager shall from time to time review and update the Purchasing Procedures based on District needs and operations and to incorporate any changes required by applicable laws. Any changes to the Purchasing Procedures shall be presented to the Finance Committee for review and comment prior to implementation.

c. Legal Authority. The primary authority governing the procurement of goods and

materials for the District is Subchapter I, Chapter 49, Texas Water Code (Sections 49.271 - .278). Professional services procurement shall be governed by Chapter 2254 of the Texas Government Code. All procurement activity shall also be conducted in accordance with the Public Information Act and Records Retention Act so that the District's purchasing activities are transparent and available to public.

d. Pricing.

i. General. Employees should purchase goods and materials according to what source will be most advantageous to the District and result in the best and most economical completion of a project, not necessarily lowest cost. Purchases of similar items within a 60-day period are considered a single purchase for determining the cost threshold for bidding purposes. Employees may not subdivide work or purchases in order to avoid the competitive procurement requirements of this Policy and applicable laws.

ii. Purchases below $3,000. Purchases below $3,000 are not subject to competitive pricing and shall be made from the approved vendor list when possible.

iii. Purchases from $3,001 to $5,000. The Purchasing Specialist shall determine best value and price for purchases in this range, in accordance with the procedures set forth in the District's Purchasing Procedures.

iv. Purchases from $5,001 to $25,000. The Purchasing Specialist shall solicit not less than three *(3) verbal or written competitive bids for expenditures in this range in accordance with the Purchasing Procedures.*

v. Purchases from $25,001 to $150,000. Purchases in this range are generally subject to statutory requirements that mandate the solicitation (not receipt) of not less than three competitive written bids for contracts that are for construction and repair and renovation of District facilities and for the purchase of equipment, materials, machinery, and all things that constitute or will constitute the plant, works, facilities, or improvements of the District.

vi. The procedures for solicitation of such bids are set forth in the Purchasing Procedures.

vii. 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. The statutory procurement requirements are applicable to contracts that exceed this sum and are for construction and repair and renovation of District facilities and for the purchase of equipment, materials, machinery, and all things that constitute or will constitute the plant, works, facilities, or improvements of the District.

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 Accounting Manager, 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. 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. Personal Services. Section 49.278(a)(2) of the Texas Water Code exempts contracts for personal services from statutory competitive bidding and procurement requirements that are otherwise applicable to the construction and repair and renovation of District facilities and for the purchase of equipment, materials, machinery, and all things that constitute or will constitute the plant, works, facilities, or improvements of the District. Personal services are not defined by statute but generally refer to specialized services performed by individuals that do not qualify as professional services and that do not relate to the construction and repair and renovation of District facilities. Examples would include landscaping services, fire alarm inspection services, janitorial services and similar personal services.

k. 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.

l. 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 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.

m. 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. GASB Fixed Asset Inventory:

a. Purpose. The purpose of the District's GASB Fixed Asset Inventory Policy is to establish criteria for acquiring, use, control, protect, maintain and dispose of its property.This policy helps ensure accurate accounting and reporting of long-term and tangible fixed assets purchased or acquired by the District in connection with its operations.

b. Capitalization Criteria:

i. If the initial cost of a fixed asset (equipment, real property, and/or personal property) is $10,000 or more and the estimated life or useful value of the asset is more than two years, the same shall be capitalized and recorded as capitalized asset on the District's physical property inventory ledgers and chargeable as a capital expenditure.

ii. If the initial cost of a fixed asset (equipment, real property, and/or personal property) is less than $10,000, or its estimated useful life or useful value of the asset 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. Asset Classification:

i. If an asset meets both of the preceding criteria, then the next step is to determine the proper account classification.

a. Capital Improvement Projects.

b. Recreation Facilities.

c. Furniture & Fixtures.

d. Vehicles.

e. Machinery & Equipment.

f. Drainage System.

g. Wastewater System.

h. Water System.

i. Building.

j. Land Easement.

k. Land.

d. Acquisition and Recording.

i. Acquisition – See Purchasing Policy.

ii. Recording.

e. Depreciation.

f. Inventory & Maintenance.

g. Disposal & Impairment - See current Surplus Disposition Policy.

h. Disclosure.

i. Application.

i. The Accounting Manager 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 Accounting Manager 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.

ii. The Accounting Manager 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 the following 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

c. Monthly Reports presented to the Board for information only.

   i. Cash/Investment Inventory Report.

   ii. Director Fee Report.

   iii. Signature Events Report.

*Board Contingency Report is presented at all Board Meetings.

d. 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% 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. Balance Sheet.

ii. Public Funds Quarterly Investment Report.

iii. Cash/Investment Inventory Report.

iv. Quarterly Budget vs. Actual Revenue and Expense Report to include the following:

a. Variance Reports; and

b. Budget Adjustments (for consideration and previously approved at Board Meetings).

*Budget adjustments are reviewed by the Finance Committee and then presented to the Board for approval. At a subsequent Board Meeting the budget is amended based on approved budget adjustments separate from quarterly financial reports by adoption of a Resolution.

e. Financial Reports presented to the Board for information only.

i. Director Fee Report.

ii. Signature Events Report.

iii. Unclaimed Property Report:

a. All unclaimed property owed to the District as identified on the Texas Comptroller Website (https://claimittexas.org/) not yet recovered by the District.

b. All unclaimed property owed to the District recovered by the District during the preceding quarterly period.

iv. Youth Scholarship Report.

*Capital Outlay, Projects and Reserve Reports are presented at all Board Meetings.

f. Financial Reports presented only to the Finance Committee for review.

i. Detailed Transaction (G/L) Report.

ii. Cash Handling Report.

20. Voiding of Checks Policy:

a. The General Manager and Accounting Manager 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 Accounting Manager 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 Accounting Manager 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
(l) 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 1 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.

a. 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://claimittexas.org/app/create-a- report).

b. If the District has no unclaimed property, then it shall file a "negative report" m accordance with the Comptroller requirements.

vi. 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 Accounting Manager shall develop procedures to search the Texas Comptroller's website (https://claimittexas.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 Accounting Manager 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.

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 disposition form that identifies 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. In the event of any revisions to the surplus disposition form made in connection with disposition of the property after review by the Board Treasurer, an updated disposition form need not be presented to the Board Treasurer provided the following conditions are met: (i) the property to be disposed remains unchanged; and (ii) the total value of the property to be disposed remains under $300.

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 Accounting Manager 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.

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 quarterly 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 Accounting Manager.

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 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 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.

b. Accounting Manager. Upon the death, resignation, absence or incapacity of the Accounting Manager, or the Accounting Manager is otherwise unable to exercise the powers and duties set forth in this Order, then the powers and obligations of the Accounting Manager 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 Accounting Manager 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.

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President, Board of Directors

ATTEST:

_____

Secretary, Board of Directors

Appendix D: Fund Balance Policy (P3)

The Fund Balance Policy was adopted on the 25th day of September, 2025.

RESOLUTION NO. 25-0925-01

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 II A11*** *which exhibit is incorporated herein for all purposes.*

Section 3. The transfer or expenditure of any funds committed by this Resolution shall require prior authorization from the Board of Directors.

Section 4. The Resolution shall be effective immediately upon adoption by the Board of Directors.

Section 5. This Resolution and the accompanying Policy supersede and replace all resolutions and policies of the District relating to the same subject matter.

Section 6. 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 25 day of September 2025.

_____

President, Board of Directors
Brushy Creek Municipal Utility District

ATTEST:

_____

Secretary, Board of Directors
Brushy Creek Municipal Utility 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.

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) **Non-spendable 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:

- Required Reserve Fund for outstanding Revenue Bonds;
- Debt Service Funds for District bonds;
- Debt Service Fund for Sendero Springs Cornerstone Defined Area bonds;
- Water Impact Fee Revenues
- Wastewater Impact Fee Revenues; and
- 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 -** 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 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 period related to the District's water, wastewater, parks, and recreation facilities.

4) **Assigned Fund Balance -** 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.

- 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.
- 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 -** 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:

- **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 non-budgeted operating expenses;

- **Revenue Protection Reserve**
  - *The Unassigned Fund Balance shall include and maintain the equivalent of three months of budgeted revenues of property tax, and budgeted revenues in the District's Water and Wastewater cost centers based on*

the preceding annual financial statements, as a revenue protection reserve to fund unanticipated and non-budgeted deficiencies in revenues; and

- **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.*

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

Appendix E: Investment Policy (P3)

The Investment Policy was adopted on the 9th day of January, 2025.

ORDER NO. 25-0109-04

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. rated59 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.

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 this Order shall be filed in the permanent records of the District.

PASSED AND APPROVED this 9th day of January, 2025.

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President

ATTEST:

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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.

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 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, and the General Manager 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 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 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.

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.

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 versus 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, 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

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:	March 20, 1997
REVISED:	August 21, 1997
AFFIRMED:	January 8, 1998
AFFIRMED:	November 11, 1999
REVISED:	September 14, 2000
AFFIRMED:	April 12, 2001
AFFIRMED:	April 25, 2002
AFFIRMED:	April 24, 2003
AFFIRMED:	March 11, 2004
AFFIRMED:	March 24, 2005
AFFIRMED:	September 28, 2006
REVISED:	November 8, 2007
REVISED:	December 11, 2008
REVISED:	August 13, 2009
REVISED:	May 13, 2010
REVISED:	June 23, 2011
REVISED:	October 27, 2011
REVISED:	August 9, 2012
AFFIRMED:	August 8, 2013
AFFIRMED:	February 13, 2014
REVISED:	June 25, 2015
REVISED: 2016REVISED:	April 14, August 10, 2017
REVISED:	June 28, 2018
AFFIRMED:	June 27, 2019
AFFIRMED:	August 27, 2020
REVISED	August 26, 2021
AFFIRMED	December 29, 2022
REVISED	August 24, 2023
REVISED	December 14, 2023
REVISED	August 8, 2024
REVISED	January 9, 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 (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]
Arbor Research & Trading, LLC
Bank of America/Merrill Lynch[1]
Barclays Capital Inc.[1]
Blaylock Van, LLC[2]
BMO Capital Markets[1]
BNY Capital Markets
BOK Financial
Brean Capital
Cantor Fitzgerald & Co.[1]
CastleOak Securities2
Citigroup Global Markets Inc[1]
D.A. Davidson
Daiwa Capital Markets[1]
FHN Financial
Goldman Sachs & Co.[1]
Great Pacific[2]
Hilltop Securities
Huntington Bank
InspereX (formerly InCapital)
Jefferies[1]
JPMorgan Securities[1]
Keybanc Capital Markets
Loop Capital Markets[2]
MarketAxess Corporation
Mizuho Securities[1]
Moreton Capital Markets
Morgan Stanley[1]
Multi-Bank Securities[2]
Oppenheimer
Piper Sandler & Co
PNC Capital Markets LLC
Raymond James
RBC Securities[1]
Rice Financial
Robert W. Baird
Santander US Capital Markets[1]
Siebert Williams Shank[2]
Stephens Inc
Stifel Nicolaus
StoneX Group Inc.
TD Securities[1]
TRUIST Securities Inc. (formally Suntrust)
UBS Financial[1]
UMB Financial Services
U.S. Bancorp Investments
Wells Fargo[1]

Note: Direct issuers of CP and CDs are considered to be ap 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 RECOURCES

TML

VirtualyLearningConcepts.com

GFOAT

University of North Texas

TexPool Academy

North Central Texas Council of Governments, Training & Development Institute

Appendix F: District Formation

- 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).

Appendix G: District Bonds

- 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.

Appendix H: FY 27 Budget Process and Calendar (P4)

The District's annual budget process spans four phases aligned to the fiscal year. In Q1 (October–December), the Board and staff establish key milestones, review strategic goals, and update the Capital Project Plan with early public engagement. In Q2 (January–March), cost center managers prepare detailed operating and capital requests, advisory committees conduct structured reviews, and the General Manager consolidates recommendations into a preliminary draft budget. In Q3 (April–June), operating and capital requests are refined through multiple draft iterations, with the Finance Committee and the Board review supported by mid-process public updates. Finally, in Q4 (July–September), appraisal roll data is finalized, the FY27 budget and tax rates are each adopted as distinct actions, following their respective public hearings and notices, and the completed budget book is submitted for GFOA award consideration.

Draw greater attention to the FY27 Budget process via newsletter/website promotion of budget process. Expand on Spring Town Hall presentation, to emphasize budget process, budget development, and opportunities for engagement.

Q1 – Planning Phase (October–December): Complete the FY26 budget process and establish the foundation for FY27 through scheduling, strategic planning, funding reviews, and early public engagement, culminating in Board acceptance of strategic goals and the updated Capital Project Plan.

October 2, 2025 – Town Hall presentation of FY 2026 budget and factors leading into FY 2027 budget development.

October 23, 2025 – Board Approval of FY27 Budget Process and Schedule.

- Agenda Item: Presentation of the FY27 Budget Calendar, seeking approval.
- Agenda Item: Presentation of Final FY26 Budget Book (Draft 5) for approval.

October 23, 2025 – Board Strategic Planning Review.

- Agenda Item: Discussions of FY27 Strategic Objectives.
- Agenda Item(s): Long-Term Financial Plan with scenarios; current cash flow analysis; review the FY26 GASB Fund Balance Policy (pre-FY25 audit) as part of a broader funding strategy review.

November 13, 2025 – Annual Vehicle and Equipment Report to the Board.

- Agenda Item: Annual Vehicle and Equipment report, seeking acceptance.

December 9, 2025 – Board Strategic Planning

- Agenda Item: Cost center managers present FY27 CAPEX project concepts for potential inclusion in the updated Capital Project Plan.
- Agenda Item: Cost center managers present goals with performance metrics/success indicators in support of FY27 Strategic Goals/Objectives.
- Agenda Item: Presentation of the updated Capital Project Plan, seeking Board acceptance.
- Agenda Item: Discussions and formalization of FY27 Strategic Objectives.

- Agenda Item: Presentation of the recommended FY26 GASB Fund Balance Policy (pre-audit).

December 11, 2025 – Presentation of the recommended FY26 GASB Fund Balance Policy (pre-audit), seeking approval.
Quarters public engagement emphasis: Strategic initiatives, goals, and capital projects.

Q2 – Drafting Phase (January–March): Prepare detailed operating and capital requests, conduct advisory committee reviews, and consolidate recommendations into a preliminary draft budget framework for FY27 under the General Manager's direction.

January 5, 2026 – Budget worksheets and strategic planning artifacts provided to cost center managers.
January 8, 2026 – Annual recreation rate increase to the Board.
January 30, 2026 – Budget requests for retirement plan benefits presented to GM.
February 2, 2026 – Parks & Recreation Advisory Committee Review of FY27 Capital Projects and Budget Requests.

- Agenda Item(s): Project Plans.
- Agenda Item(s): Budget Request.

February 16, 2026 – Utility & Infrastructure Advisory Committee Review of FY27 Capital Projects and Budget Requests.

- Agenda Items(s): Project Plans.
- Agenda Item(s): Budget Request.

February 26, 2026 – GM receives FY27 staffing recommendations.
March 2, 2026 – Community Center Advisory Committee Review of FY27 Capital Projects, Budget Requests, and Walk-Through.

- Agenda Items(s): Project Plans.
- Agenda Item(s): Budget Request.
- Agenda Item(s): Community Center facility walk-through to develop FY28 project concepts and FY27 operational recommendations.

March 3, 2026 – Recommended Cost Center Operating Budgets and updates to the Capital Project Plan presented to GM; revenue and operating budget – submission by department manager to GM.
March 9 – 20, 2026 – GM holds budget meetings with Cost Center Managers.
March 26, 2026 – Presentation of recommended draft tax rates, funding strategies, and fund balance projections to GM.
Quarters public engagement emphasis: Capital projects and budget requests presented to advisory committees.

Q3 – Budget Refinement and Board Review Phase (April – July): Refine operating and capital requests, advance multiple draft budgets with Finance Committee and Board input, and provide mid-process public updates to align priorities with community expectations.

April 1, 2026 - Initial FY27 Operating Budget framework presented to GM.

April 11, 2026 – Parks and Recreation Advisory Committee Parks and Trails Walkthrough

- Agenda Item(s): Develops project concept ideas for FY28 budget planning and recommendations for FY27 Operations budget.

April 22, 2026 – Presentation of Draft 1 FY27 Operating Budget to GM.

April 23, 2026 – Board action on FY27 CAPEX budget requests, Project Plans, and staffing changes.

- Agenda Item(s): Cost center managers present CAPEX budget requests, seeking approval.
- Agenda Item(s): Cost center managers present Project Plans, seeking approval.
- Agenda Item(s): Cost center managers present staffing change requests, seeking approval.
- Agenda Item: Consideration of annual Parks and Recreation Rate increase.
- Agenda Item: Consideration of conducting a Utility Rate study for Water, Wastewater, and Drainage.

April 29, 2026 – Refined budget requests for retirement plan benefits presented to GM.

May 21, 2026 - Draft 1 FY27 Budget and retirement plan benefits presented to the Board Treasurer and Finance Committee.

- Agenda Item: Draft tax rates, funding recommendations, Capital Project Plan, Draft 1 FY27 budget.
- Agenda Item: Retirement plan providers presentation.

May 26, 2026 - Draft 1 FY27 Budget presentation to GM.

May 28, 2026 - Presentation of Draft 1 FY27 Budget to the Board.

- Agenda Item: Draft tax rates, funding recommendations, Capital Project Plan, Draft 1 FY27 budget.

May 29, 2026 – Benefit Plan presentation to GM.

June 18, 2026 - Draft 2 FY27 Budget and Benefits Review to the Board Treasurer and Finance Committee.

- Agenda Item(s): Benefit plan providers presentation.
- Agenda Item: Draft tax rates, funding recommendations, Capital Project Plan, Draft 2 FY27 budget.

June 25, 2026 - Benefits and Draft 2 FY27 Budget presentation to Board

- Agenda Item: Draft tax rates, funding recommendations, Capital Project Plan, Draft 2 FY27 budget.
- Agenda Item(s): Retirement plan providers presentation.

Quarterly public engagement emphasis: Mid-process update with Draft 2 revisions.

Q4 – Budget Adoption and Compliance: Finalize appraisal roll data, adopt the FY27 budget, adopt proposed and final tax rates as distinct actions, complete all required public notices and filings, and submit the completed budget book for GFOA award consideration.

July 16, 2026 - Draft 3 FY27 Budget presentation to Board Treasurer and Finance Committee

- Agenda Item: Draft tax rates, funding recommendations, Capital Project Plan, Draft 3 FY27 budget.

July 23, 2026 - Draft Budget and Appraisal Roll Review to the Board

- Receive approved Appraisal Rolls from WCAD.
- Agenda Item: Presentation of certified Tax Year 2026 Appraisal Rolls by WCAD, with financial advisor review of rollback calculations and draft tax rate impacts.
- Agenda Item: Draft tax rates, funding recommendations, Capital Project Plan, Draft 3 FY27 budget.

July 28, 2026 – Calculation of rollback provision (unused increment tax rate) completed.

August 13, 2026 – Draft 4 FY27 Budget presentation to Board and Board adopts proposed tax rates.

- Agenda Item: Draft 4 FY27 Budget presentation to the Board for review (final pre-adoption draft).
- Agenda Item: Presentation of proposed tax rates (Tax Year 2026), including rollback provisions, seeking Board adoption of proposed tax rates.

August 14, 2026 - Public Engagement: When the Board adopts the proposed tax rates, update the District website including Tax Code Section 26.18, publish notice of public hearing for proposed tax rates, which must be published at least 7 days prior to the hearing, update the truth in taxation website notice, Provide copy of Order Adopting Tax Rates to the Tax Assessor/Collector (no later than September 14.)

August 20, 2026 – Board Treasurer and Finance Committee on Proposed Tax Rates and Budget Refinement.

- Agenda Item: Draft tax rates.
- Agenda Item: Presentation of funding recommendations, Capital Project Plan, Draft 5 FY27 budget.

August 2026 – Upload the Truth in Taxation site notice.

August 27, 2026 – Board Adoption of Final Tax Rates and FY27 Budget.

- Agenda Item: Public Hearing on FY27 Tax Rates (Tax Year 2026).
- Agenda Item: Adoption of FY27 Tax Rates (Tax Year 2026).
- Agenda Item: Adoption of FY27 Budget and approval of related financial statement.

August 2026 – If Board does not adopt tax rates, publish notice of Public Hearing #2.

August 28, 2026 – Public Engagement: When the Board adopts the final tax rates, update the District website, the District Information Form, WILCO truth in taxation, and TCEQ District Registration Form.

September 10, 2026 - Final Adoption, Award Submission, and Benefit Presentation to the Board.

- Contingency: if adoption of Tax Rates and Draft 5 FY27 Budget is deferred from August.
- Agenda Item: Public Hearing on FY27 Tax Rates (Tax Year 2026).
- Agenda Item: Board adoption of FY27 Tax Rates (Tax Year 2026).
- Agenda Item: Board adoption of FY27 Budget and approval of related financial statement.
- Agenda Item: Benefit Provider Presentation to the Board.
- Agenda Item: Presentation of finalized FY27 Budget Book, including the Board's budget message and final formatting, for submission to GFOA.

September 2026 – Furnish copy of Order Adopting Tax Rates to Tax Assessor/Collector immediately after adoption; Williamson County Tax Assessor/Collector agreement deadline is Sept. __, 2026. Submissions made after this date will result in the District bearing all the expenses for sending separate tax statements; update District Information Form with new Tax Rate; file updated District Information Form with Williamson County and TCEQ (District-Registration@tceq.texas.gov).

September 2026 – Update District website
https://bcmud.org/content/13128/13274/14046.aspx and
https://www.bcmud.org/content/13128/13274/25517.aspx .

September 11, 2026 – Public Engagement

- Publish final adopted FY27 budget and tax rates on District website and distribute summary through newsletter and advisory committees.

Appendix I: Strategic Goals and Strategies Process for Creating (P1)

The District's strategic planning process was initiated in 2020 to establish a long-term vision and align organizational objectives with the community's evolving needs. The Board emphasized continuity by carrying forward prior goals and strengthening their connection to measurable outcomes. Between December 2020 and November 2021, the Board held a series of public meetings and workshops to refine and adopt the strategic goals that now form the foundation of the District's Ten-Year Strategic Plan (2022–2032).

- **12-10-2020:** The Board discussed the importance of carrying forward prior-year goals to ensure continuity and accountability.
- **05-20-2021:** The Board directed staff to revise the goal framework to reflect five concise themes: *Expand Award-Winning Standards of Excellence, Manage Responsibly, Elevate Community Engagement, Leverage Technology,* and *Preserve and Conserve.*
- **09-02-2021 to 11-30-2021:** Through six strategic planning sessions, the Board conducted iterative reviews of the *Strategic Direction* and each goal, incorporating staff and community input. On November 30, 2021, the Board presented the revised goals to managers and supervisors for implementation alignment.

Planning Methodology

The strategic planning process incorporated both quantitative and qualitative analyses, ensuring alignment with GFOA's *Best Practices in Budgeting* for establishing a results-oriented framework. Key steps included:

1. **Contextual Assessment** – quantified the District's history, geography, and demographics to understand operational scale and service responsibilities.
2. **Situational & Environmental Analysis** – evaluated internal and external conditions using SWOT and Porter's Five Forces models; examined political, economic, and environmental factors influencing service delivery.
3. **Critical Issue Identification** – applied the **Capital Projects Infrastructure Prioritization Framework (IPF)** to identify long-term capital and operational challenges.
4. **Mission, Vision, and Core Values** – established organization-wide statements and five guiding core values to anchor decision-making.
5. **Strategy Mapping & Department Integration** – each department developed a *Strategy Map* and *Balanced Scorecard* (FY22–FY26) linking performance objectives to Board goals.
6. **Multi-Year Action Planning** – created measurable strategies, performance indicators, and resource alignment over a ten-year horizon.

Integration and Alignment

These five organization-wide goals serve as the foundation for the Ten-Year Strategic Plan (2022–2032) and guide the Long-Range Financial Plan, Capital Improvement Planning, and Annual Budget Development processes. Each goal is embedded within departmental objectives, supported by measurable performance indicators, and linked to funding decisions through the Balanced Scorecard and Infrastructure Prioritization Framework models.

The process demonstrates the District's commitment to strategic governance, measurable outcomes, and the deliberate alignment of financial resources with long-term community value.

Appendix J: Debt Obligations (F9)

The District's debt portfolio includes both voter-approved tax-supported bonds and non–voter-approved revenue debt.

- All tax-supported debt carries an S&P Global Rating of AA- (Stable Outlook) and will be fully retired by FY 2029 (District-wide) and FY 2039 (Defined Area).
- The single revenue-backed note, the 2016 Utility System Revenue Note, remains outstanding through FY 2039 and is serviced entirely from revenues, not property taxes.

Together, these obligations demonstrate a conservative and well-managed debt structure that prioritizes early payoff, refunding for savings, and compliance with both GFOA and TCEQ financial standards.

Summary of General (Voter-Approved) Debt Obligations

All secured by an unlimited ad valorem tax pledge; approved by voters and authorized by TCEQ.

Bond Issue	Reason / Purpose of Issue	S&P Rating	Legal Final Maturity	Projected Payoff
Unlimited Tax Refunding Bonds, Series 2019 ($6.605 M)	Refunded 2009 & 2010 bonds to reduce interest costs.	**AA- (Stable)**	2033	**2029**
Unlimited Tax Bonds, Series 2020 ($2.10 M)	Funded WTP membrane & compressor replacements and zebra-mussel controls.	**AA- (Stable)**	2029	**2029**
Unlimited Tax Refunding Bonds, Series 2020 ($8.14 M)	Refunded 2009–2013 bonds for ≥ 3 % NPV savings and restructured maturities.	**AA- (Stable)**	2033	**2029**
Unlimited Tax Refunding Bonds, Series 2020A ($5.60 M)	Refunded 2011 & 2012 bonds for interest savings and better alignment.	**AA- (Stable)**	2032	**2029**
SSC Defined Area Unlimited Tax Bonds, Series 2015 ($3.53 M)	Financed water, wastewater & drainage facilities for Sendero Springs & Highland Horizon.	**AA- (Stable)**	2039	**2039**
SSC Defined Area Refunding Bonds, Series 2015 ($3.63 M)	Refunded 2008–2013 Defined Area bonds to reduce debt service costs.	**AA- (Stable)**	2033	**2039**

Bond Issue	Reason / Purpose of Issue	S&P Rating	Legal Final Maturity	Projected Payoff
SSC Defined Area Refunding Bonds, Series 2020 ($1.80 M)	Refunded 2009–2015 Defined Area bonds for interest savings.	**AA- (Stable)**	2033	**2039**
SSC Defined Area Refunding Bonds, Series 2021 ($1.65 M)	Refunded 2013 & 2015 Defined Area bonds for cost savings and maturity alignment.	**AA- (Stable)**	2033	**2039**

Revenue-Secured Debt (Non–Voter Approved)

Secured by net service revenues of the District rather than taxes.

Bond Issue	Reason / Purpose of Issue	Rating	Legal Final Maturity	Projected Payoff
Utility System Revenue Note, Series 2016 ($6.94 M)	Funded the Brushy Creek Community Center expansion and improvements.	**Unrated (Private Placement)**	2039	**2039**

Appendix K: Order Debt Policy

The Order Debt Policy was approved the 28th day of August, 2025.

BRUSHY CREEK MUNICIPAL UTILITY DISTRICT

ORDER NO. 25-0828-01

ORDER APPROVING BRUSHY CREEK MUNICIPAL UTILITY DISTRICT DEBT POLICY

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, Section 49.153 of the Texas Water Code authorizes the board of directors of a water district, without the necessity of an election, to borrow money on negotiable or nonnegotiable notes of the district to be paid solely from the revenues derived from the ownership of all or any designated part of the district's works, plants, improvements, facilities, or equipment after deduction of the reasonable cost of maintaining and operating the facilities;

WHEREAS, additionally, Chapter 54 of the Texas Water Code and other provisions of state law authorize a municipal utility district to issue its bonds and notes and incur other obligations (collectively, "Obligations") for various purposes as authorized therein; and

WHEREAS, the Board of Directors of the District desires to adopt certain policies relating to the potential issuance and/or incurrence from time to time of Obligations by the District.

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.

Section 2. The Board of Directors hereby approves that certain Debt Policy in the form attached hereto.

Section 3. The attached Policy shall be effective immediately.

Section 4. The President and Secretary of the Board are hereby authorized and directed to execute this Order.

PASSED AND APPROVED this _____day of _____, 2025.

_____

President, Board of Directors

ATTEST:

_____

Secretary, Board of

Directors (SEAL)

BRUSHY CREEK MUNICIPAL UTILITY DISTRICT DEBT POLICY

1. Purpose; Findings; Application of Policy

   a. The purpose of this Debt Policy is to set forth the policies of Brushy Creek Municipal Utility District ("*District*") with respect to the issuance and/or incurrence of Obligations by the District.

   b. The Board finds that the issuance and/or incurrence of Obligations may have a significant financial impact on the District, its ratepayer and taxpayers, and that Obligations should only be issued or incurred by the District when appropriate based on the nature and purpose of the financing. The purpose of this Policy is to set forth the policies of the District to ensure that the District issues or incurs Obligations only when appropriate.

   c. Nothing in this Policy shall be deemed to supersede, alter or amend any covenants in any Obligations previously issued or incurred by the District that remain outstanding, and nothing herein shall preclude the Board of Directors of the District from issuing or incurring Obligations under terms and conditions deemed necessary and appropriate by the Board in connection with any particular individual project.

2. Definitions

   a. Board – The Board of Directors of the Brushy Creek Municipal Utility District.

   b. District – Brushy Creek Municipal Utility District, a conservation and reclamation

district created under Article XVI, Section 59 of the Texas Constitution and operating under Chapters 49 and 54 of the Texas Water Code.

c. Debt Policy / Policy – This document establishing the guidelines for issuance and/or incurrence of District Obligations.

d. Obligations – Any bonds, notes, contractual obligations, lease-purchase agreements, installment purchase contracts, or other forms of indebtedness issued or incurred by the District as authorized under applicable Texas law.

e. Bond Counsel – An attorney or law firm with recognized expertise in municipal finance law engaged by the District to advise on the legality, structure, and tax status of Obligations.

f. Capital Expenditures – Costs for acquiring, constructing, or improving District facilities, equipment, buildings, vehicles, or other long-term assets with a projected useful life of at least five (5) years.

g. Refunding – The issuance of new Obligations to retire or restructure outstanding Obligations, typically to achieve interest cost savings or modify debt terms.

h. Weighted Average Maturity – The average time to maturity of the principal of an issue of Obligations, weighted by the amount of principal scheduled to be repaid at each maturity.

i. Operating Reserve – The minimum fund balance level established by District policy to ensure the ability to meet operational expenses and unforeseen contingencies.

j. TCEQ – The Texas Commission on Environmental Quality, the regulatory agency that may approve certain District Obligations.

k. Attorney General – The Attorney General of the State of Texas, whose approval is required for certain types of District debt issuances.

l. Net Present Value (NPV) Savings – The discounted value of total debt service savings resulting from a refunding transaction, expressed as a percentage of the refunded obligations' par amount.

3. Authorized Forms of Obligations

The District may issue and/or incur Obligations under any form authorized by the laws of the State of Texas including, without limitation, the following:

a. Pursuant to Section 49.153 of the Texas Water Code, the District may borrow money on negotiable or nonnegotiable notes of the District to be paid solely from the revenues derived from the ownership of all or any designated part of the district's works, plants, improvements, facilities, or equipment after deduction of the reasonable cost of maintaining and operating the facilities.

b. Pursuant to Section 54.501 of the Texas Water Code, the District may issue its bonds for any purpose authorized by applicable law, including the purpose of purchasing, constructing, acquiring, owning, operating, repairing, improving, or extending any district works, improvements, facilities, plants, equipment, and appliances needed to accomplish the purposes for which the District was created, including works, improvements, facilities, plants, equipment, and appliances needed to provide a waterworks system, sanitary sewer system, storm sewer system, and solid waste disposal system.

c. Pursuant to Section 271.005 et seq. of the Texas Local Government Code, the District may execute, perform, and make payments under a contract with any person for the use or the purchase or other acquisition of any personal property, or the financing thereof. The contract may be in the form of a lease, a lease with an option or options to purchase, an installment purchase, or any other form considered appropriate by the Board of Directors of the District.

d. Pursuant to Section 49.154 of the Texas Water Code, the District may issue and/or incur Obligations in the form of bond anticipation notes.

e. Pursuant to Section 49.4645 of the Texas Water Code, the District may issue and/or incur Obligations for certain recreational facilities.

f. Pursuant to Chapter 1207 of the Texas Government Code, the District is authorized to issue Obligations to refund outstanding District Obligations.

4. Compliance with Law

The District shall comply with all applicable requirements of Texas law in connection with issuing and/or incurring Obligations. Without limitation, the District shall obtain any applicable approvals of the Texas Commission on Environmental Quality and/or the Attorney General of the State of Texas and shall confirm compliance with federal tax law to the extent any interest on Obligations issued and/or incurred is proposed to be excludable from gross income for federal tax purposes as authorized by federal law

The District shall consult with its bond counsel prior to issuing and/or incurring any Obligations to ensure that the District has the legal authority to issue and/or incur the proposed Obligations, that all regulatory requirements applicable to the proposed

Obligations are met, and that all applicable approvals are timely secured.

5. Purpose of Obligations

Except as otherwise determined by the Board of Directors, the District shall issue and/or incur Obligations refunding outstanding Obligations and for capital expenditures for improvements with a minimum projected useful life of five (5) years, including for financing the acquisition, construction or improvement of District facilities, equipment, buildings and vehicles.

Any capital project financed through the issuance of bonds shall be financed for a period not to exceed the average expected life of the assets. Any capital needs of the District that would reduce the District's general fund balance below the Operating Reserve policy of the District should be considered for a bond financing in conjunction with the financial advisor's recommendation to maintain the District's financial metrics as it relates to the District's underlying rating. There should always be priority of projects related to District infrastructure, irrespective of prevailing market conditions.

6. Limit of Obligations

Except as otherwise determined by the Board of Directors, the District shall issue and/or incur Obligations for capital expenditures. cost of which is expected to exceed $1,000,000 in principal amount. It shall be the policy of the District that capital expenditures less than this amount shall be funded with existing fund balance, as permitted by law.

7. Weighted Average Maturity

The weighted average maturity of any Obligations issued and/or incurred by the District shall not exceed 120% of the reasonably expected weighted average economic life of the facilities, improvements and personal property financed with the proceeds of the Obligations.

The District may initiate a refunding of outstanding debt when the District's financial advisors project net present value savings of at least 3.00% for a refunding transaction, in which case the bonds may be refunded for any savings if the final maturity of the bonds refunded is not extended.

8. *Approval and Revision History*

Written Redline Edits Date	Description	Approved By Date
8.28.2025	Initial adoption	Board of Directors:

Appendix L: Three-Year Consolidated and Fund Financial Schedules (F4)

Separate file attached to agenda.

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	12,229,996	12,130,872	12,133,259	**12,267,121**	133,862	1.1%
4102	Delinquent Property Tax Income	(7,423)	4,532	3,000	**6,000**	3,000	100.0%
4103	Defined Area Tax	861,716	832,505	766,422	**735,746**	(30,675)	-4.0%
4104	Defined Area Delinquent Taxes	294	(235)	500	**500**	-	0.0%
Property Tax Revenue Total		**13,084,583**	**12,967,674**	**12,903,180**	**13,009,367**	**106,187**	**0.8%**
4110	*Plan Review Income*	14,550	17,105	-	**1,000**	1,000	
4112	*Inspection Fees*	32,510	30,065	25,000	**25,000**	0	0.0%
4201	Water Service	4,739,456	4,611,490	5,008,000	**4,845,000**	(163,000)	-3.3%
4202	CRF - Water	68,088	36,663	18,855	**2,095**	(16,760)	-88.9%
4203	WW Service	2,290,734	2,370,493	2,370,000	**2,433,000**	63,000	2.7%
4204	CRF - WW	49,610	27,060	16,236	**1,804**	(14,432)	-88.9%
4211	Water Connection	11,550	4,290	1,000	**-**	(1,000)	-100.0%
4213	WW Connections	2,240	1,020	-	**-**	-	
4230	Solid Waste Services	1,398,153	1,554,850	1,606,000	**1,603,000**	(3,000)	-0.2%
4240	Raw Water Sales	102,668	100,844	107,120	**102,000**	(5,120)	-4.8%
4245	Wholesale Water	158,083	142,738	160,000	**142,000**	(18,000)	-11.3%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	*Regulatory Compliance Fee*	153,407	164,347	175,250	**430,000**	254,750	145.4%
4401	Service Charges	43,515	73,580	41,700	**65,000**	23,300	55.9%
4403	Late Charges	50,735	48,455	51,200	**50,000**	(1,200)	-2.3%
Utility Program Revenue Total		**9,115,298**	**9,183,000**	**9,580,361**	**9,699,899**	**119,538**	**1.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	208,193	200,735	182,200	**208,000**	25,800	14.2%
4504	Community Events Revenue	16,365	17,117	19,500	**20,975**	1,475	7.6%
4505	Program Revenue Contract	373,862	396,594	335,500	**343,490**	7,990	2.4%
4510	Programming Events Income	78,399	71,210	92,100	**73,575**	(18,525)	-20.1%
4515	Camp Income	344,267	454,992	432,600	**460,340**	27,740	6.4%
4518	Memberships - Short Term	66,956	65,340	55,000	**54,000**	(1,000)	-1.8%
4519	New Memberships	32,230	24,535	25,000	**20,000**	(5,000)	-20.0%
4520	Memberships	628,425	709,158	600,000	**650,000**	50,000	8.3%
4521	Season Passes	70,998	91,017	85,500	**88,000**	2,500	2.9%
4522	Day Passes	101,069	124,218	102,500	**100,800**	(1,700)	-1.7%
4523	Fitness Revenue	489,719	456,816	430,050	**455,530**	25,480	5.9%
4524	Senior Programs	400	520	400	**1,250**	850	212.5%
4525	Child Programs / Child Play	3,695	4,665	4,000	**3,500**	(500)	-12.5%
4145	Parks Maintenance Fee	-	-	360,828	**712,000**	351,172	97.3%
Recreational Program Revenue Total		**2,414,576**	**2,616,918**	**2,725,178**	**3,191,460**	**466,282**	**17.1%**
4130	Builder Park Fees	37,001	21,161	9,981	**1,076**	(8,905)	-89.2%
4140	Emergency Management and Haza	-	-	29,655	**60,000**	30,345	102.3%
4402	Donations	-	225	-	**-**	-	
4404	Civil Penalties	10,000	1,000	-	**1,000**	1,000	
4405	Interest Income	998,425	1,483,828	497,600	**690,000**	192,400	38.7%
4406	Gain/Loss on Investments	463,235	722,082	-	**-**	-	
4410	Rental Income - Leases	103,478	93,453	100,425	**102,371**	1,946	1.9%
4500	Other Income	49,022	38,702	22,500	**20,720**	(1,780)	-7.9%
4502	Promotional Materials	1,588	2,323	5,300	**6,720**	1,420	26.8%
Investment & Other Revenue Total		**1,662,748**	**2,362,774**	**665,461**	**881,887**	**216,426**	**32.5%**
Total Revenues		**26,277,205**	**27,130,366**	**25,874,180**	**26,782,613**	**908,433**	**3.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	4,986,802	5,636,377	6,540,572	**6,983,663**	443,091	6.8%
5012	Overtime	65,283	65,502	83,604	**80,460**	(3,144)	-3.8%
5014	*Cell Phone Allowance*	11,622	12,568	13,200	**13,800**	600	4.5%
5015	Compensation Other	-	-	27,740	**30,670**	2,930	10.6%
6313	Certification Pay	-	18,694	25,558	**39,780**	14,222	55.6%
6405	*Longevity Awards*	20,436	21,294	24,196	**26,660**	2,464	10.2%
Salaries Total		**5,084,144**	**5,754,436**	**6,714,870**	**7,175,033**	**460,163**	**6.9%**
5013	Director Fees	29,036	36,000	36,000	**36,000**	-	0.0%
Director Fees Total		**29,036**	**36,000**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	383,277	432,995	512,607	**548,242**	35,635	7.0%
5030	Health	484,644	618,594	804,337	**826,602**	22,265	2.8%
5031	Vision Insurance	6,761	7,605	9,369	**10,535**	1,165	12.4%
5032	Dental	28,516	33,833	42,794	**43,850**	1,057	2.5%
5034	Life	6,680	7,294	10,217	**11,042**	825	8.1%
5035	Disability Insurance	22,607	24,947	8,657	**29,854**	21,197	244.9%
5040	Workers Compensation	65,812	61,576	56,534	**84,939**	28,405	50.2%
5050	Unemployment Insurance	1,896	17,318	24,143	**13,592**	(10,551)	-43.7%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	366,370	428,612	505,705	**513,512**	7,807	1.5%
Benefits Total		**1,366,562**	**1,632,774**	**1,974,362**	**2,082,167**	**107,805**	**5.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	677	1,031	4,650	**5,250**	600	12.9%
5202	Lodging	5,396	9,588	21,650	**23,390**	1,740	8.0%
5204	Cab Fare / local transportation	123	822	1,350	**2,400**	1,050	77.8%
5205	Parking	101	431	1,650	**2,345**	695	42.1%
5206	Travel Meals	1,380	2,482	8,740	**8,876**	136	1.6%
5207	Mileage	2,140	3,340	11,950	**16,620**	4,670	39.1%
Travel Total		**9,817**	**17,694**	**49,990**	**58,881**	**8,891**	**17.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	170,046	163,060	325,000	**348,400**	23,400	7.2%
6025	Contractual/Auditing	55,950	47,000	86,000	**74,400**	(11,600)	-13.5%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	(0)	0.0%
6032	Contractual Labor Split Programs	262,071	245,196	215,150	**233,818**	18,668	8.7%
6040	Contractual/Network maint/dev.	70,790	183,947	351,900	**178,760**	(173,140)	-49.2%
6045	Contractual/Website	2,100	2,226	3,000	**5,000**	2,000	66.7%
6055	Security	121,346	131,055	169,970	**191,344**	21,374	12.6%
6060	Appraisal Fees	70,157	81,351	75,000	**85,000**	10,000	13.3%
6065	Depository Contract	177,529	199,110	185,600	**245,000**	59,400	32.0%
6070	Maintenance Contracts	751,819	776,348	894,250	**979,993**	85,743	9.6%
6078	Plumbing Inspections	19,975	24,910	20,000	**25,000**	5,000	25.0%
6079	General Engineering and Professionc	326,643	26,524	125,000	**130,000**	5,000	4.0%
6080	Contractual/Contract Labor	327,081	302,591	509,700	**559,289**	49,589	9.7%
6085	Projects - Engineering & Prof Fees	-	317,431	364,156	**425,000**	60,844	16.7%
6153	WCRRWL Raw Water Line	956,596	1,019,590	1,036,409	**965,284**	(71,125)	-6.9%
6210	Rental Expense	1,026	1,909	52,344	**56,900**	4,556	8.7%
6250	Solid Waste Service	1,318,212	1,259,223	1,317,000	**1,312,000**	(5,000)	-0.4%
6305	Bill Production Expense	11,107	9,727	7,000	**10,200**	3,200	45.7%
6310	Fees/Dues/Subscription Expense	100,325	64,506	91,901	**88,382**	(3,519)	-3.8%
6311	TCEQ Regulatory Fees	16,620	16,517	17,400	**17,900**	500	2.9%
6312	BCRWWS Wastewater System	948,403	1,196,275	1,452,297	**1,115,716**	(336,581)	-23.2%
6314	Professional Development	46,291	42,445	67,615	**73,500**	5,885	8.7%
6315	Lab Fees	11,136	15,840	25,000	**25,000**	-	0.0%
6416	Liability Insurance	164,147	178,835	198,000	**216,667**	18,667	9.4%
Contractual Total		**5,949,370**	**6,325,616**	**7,609,691**	**7,382,552**	**(227,140)**	**-3.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	99,179	105,472	186,098	**262,250**	76,152	40.9%
6115	Materials & Supplies	241,663	285,782	320,340	**346,405**	26,065	8.1%
6120	Chemicals	217,633	186,993	238,800	**210,235**	(28,565)	-12.0%
6121	Lab Supplies	9,476	23,771	25,000	**32,000**	7,000	28.0%
6122	Uniforms	18,300	19,375	22,200	**31,705**	9,505	42.8%
6124	Fuel / Oil	55,306	51,773	56,000	**67,070**	11,070	19.8%
6130	Furniture	16,067	27,155	26,900	**29,900**	3,000	11.2%
6145	Software Expense	71,954	86,033	88,551	**266,500**	177,949	201.0%
6150	Business Meals	4,962	6,993	9,618	**10,120**	502	5.2%
6154	Water Meters	38,993	71,064	100,000	**100,800**	800	0.8%
6156	Pipes and Components	35,856	18,860	52,000	**41,500**	(10,500)	-20.2%
6160	Training Materials	2,201	633	9,000	**6,954**	(2,047)	-22.7%
6180	T-Shirts/Pins/Etc.	68,514	63,028	77,350	**88,925**	11,575	15.0%
6327	Program Meals	9,500	10,715	26,950	**23,450**	(3,500)	-13.0%
Equipment & Supplies Total		**889,604**	**957,649**	**1,238,807**	**1,517,813**	**279,006**	**22.5%**
6212	Mobile Equipment Repairs & Mainte	-	-	22,000	**22,000**	0	0.0%
6213	Vehicle Repairs & Maintenance	46,777	54,150	50,150	**74,950**	24,800	49.5%
6215	Facility Rent Expense	6,913	6,538	8,600	**7,500**	(1,100)	-12.8%
6216	Maint Equipment Rent Expense	44,474	49,549	9,750	**10,650**	900	9.2%
6320	Repairs & Maintenance	206,212	290,310	337,400	**432,350**	94,950	28.1%
6321	Non-recurring Maintenance	-	259,163	233,000	**-**	(233,000)	-100.0%
Maintenance, Repair & Facility Total		**304,376**	**659,711**	**660,900**	**547,450**	**(113,450)**	**-17.2%**
6300	Phone/Cable/Cell/Connectivity	89,556	60,653	72,550	**66,670**	(5,880)	-8.1%
6400	Utilities Expense	481,929	512,462	569,700	**559,712**	(9,988)	-1.8%
6430	Streetlights	133,979	147,982	171,400	**155,700**	(15,700)	-9.2%
Utilities Total		**705,464**	**721,097**	**813,650**	**782,082**	**(31,568)**	**-3.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	**500,000**	10,000	2.0%
6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	**69,301**	(12,887)	-15.7%
6440	Principal - 2019 Refunding	1,385,000	-	200,000	**1,900,000**	1,700,000	850.0%
6441	Interest - 2019 Refunding	123,550	82,000	82,000	**76,000**	(6,000)	-7.3%
6442	Principal - Series 2020 Refunding	870,000	1,770,000	915,000	**945,000**	30,000	3.3%
6443	Interest - Series 2020 Refunding	232,350	206,250	135,450	**108,000**	(27,450)	-20.3%
6444	Principal - Series 2020 Refunding DA	110,000	115,000	120,000	**125,000**	5,000	4.2%
6445	Interest - Series 2020 Refunding DA	38,869	35,569	32,119	**28,519**	(3,600)	-11.2%
6446	Principal - Series 2020	440,000	340,000	135,000	**140,000**	5,000	3.7%
6447	Interest - Series 2020	21,063	16,663	13,263	**11,575**	(1,688)	-12.7%
6451	Principal - 2015 Series DA	120,000	125,000	130,000	**135,000**	5,000	3.8%
6452	Interest - 2015 Series DA	95,706	92,106	88,356	**84,456**	(3,900)	-4.4%
6453	Principal - 2015 Refunding DA	225,000	230,000	240,000	**245,000**	5,000	2.1%
6454	Interest - 2015 Refunding DA	90,900	84,150	77,250	**70,050**	(7,200)	-9.3%
6489	Principal - Series 2021 Refunding DA	125,000	130,000	135,000	**140,000**	5,000	3.7%
6496	Principal - Series 2020A Refunding	-	615,000	1,550,000	**-**	(1,550,000)	-100.0%
6497	Interest - Series 2020A Refunding	163,200	163,200	150,900	**119,900**	(31,000)	-20.5%
6498	Interest - Series 2021 Refunding DA	45,050	41,300	37,400	**33,350**	(4,050)	-10.8%
Debt Service Total		**4,657,597**	**4,615,918**	**4,613,925**	**4,731,151**	**117,226**	**2.5%**
6220	Postage/Mailing/Shipping	32,410	34,438	47,046	**38,808**	(8,238)	-17.5%
6322	Printing Expense	22,573	19,927	28,470	**32,200**	3,730	13.1%
6324	Advertising	2,156	8,347	7,150	**28,730**	21,580	301.8%
6325	Recruiting Expense	31,019	18,194	26,000	**21,775**	(4,225)	-16.3%
6425	Bad Debt Expense	212	12,809	4,000	**15,000**	11,000	275.0%
6461	Fiscal Agent Fees	8,525	8,525	15,000	**9,000**	(6,000)	-40.0%
7000	Board Contingency	-	-	660,981	**1,336,060**	675,079	102.1%
All Other Total		**96,895**	**102,240**	**788,647**	**1,481,573**	**692,926**	**87.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Total Government Funds

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**19,092,865**	**20,823,134**	**24,500,843**	**25,794,702**	**1,293,858**	**5.3%**
Revenue Over(Under) Expenditures		**7,184,340**	**6,307,232**	**1,373,337**	**987,911**	**(385,426)**	**-28.1%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	321,461	4,300,000	**300,000**	(4,000,000)	-93.0%
Reimbursable Capital Project Revenue Total		**-**	**321,461**	**4,300,000**	**300,000**	**(4,000,000)**	**-93.0%**
5901	Capital Expenditures	4,002,405	1,778,662	9,993,351	**11,062,864**	1,069,512	10.7%
5903	Capital Improvements	-	389,648	452,500	**-**	(452,500)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	801,000	**814,400**		0.0%
5910	Reimbursable Capital Projects	-	321,461	4,300,000	**300,000**	(4,000,000)	-93.0%
Capital Outlay Expenditures Total		**4,002,405**	**2,489,770**	**15,546,851**	**12,177,264**	**(3,369,588)**	**-21.7%**
	Transfers From Fund Balance			**8,849,943**	**9,983,864**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**3,181,935**	**4,138,922**	**(1,023,571)**	**(905,489)**	**118,083**	**-11.5%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	1,679,100	849,986	4,096,954	727,000	2,630,824	1,079,000
	Total	**1,679,100**	**849,986**	**4,096,954**	**727,000**	**2,630,824**	**1,079,000**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	9,227,468	9,094,850	9,112,459	**9,571,655**	459,196	5.0%
4102	Delinquent Property Tax Income	(5,160)	3,462	-	**3,000**	3,000	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**9,222,308**	**9,098,311**	**9,112,459**	**9,574,655**	**462,196**	**5.1%**
4110	Plan Review Income	14,550	17,105	-	**1,000**	1,000	
4112	Inspection Fees	32,510	30,065	25,000	**25,000**	0	0.0%
4201	Water Service	4,739,456	4,611,490	5,008,000	**4,845,000**	(163,000)	-3.3%
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	2,290,734	2,370,493	2,370,000	**2,433,000**	63,000	2.7%
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	11,550	4,290	1,000	**-**	(1,000)	-100.0%
4213	WW Connections	2,240	1,020	-	**-**	-	
4230	Solid Waste Services	1,398,153	1,554,850	1,606,000	**1,603,000**	(3,000)	-0.2%
4240	Raw Water Sales	102,668	100,844	107,120	**102,000**	(5,120)	-4.8%
4245	Wholesale Water	158,083	142,738	160,000	**142,000**	(18,000)	-11.3%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	153,407	164,347	175,250	**430,000**	254,750	145.4%
4401	Service Charges	43,515	73,580	41,700	**65,000**	23,300	55.9%
4403	Late Charges	50,735	48,455	51,200	**50,000**	(1,200)	-2.3%
Utility Program Revenue Total		**8,997,600**	**9,119,277**	**9,545,270**	**9,696,000**	**150,730**	**1.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	208,193	200,735	182,200	**208,000**	25,800	14.2%
4504	Community Events Revenue	16,365	17,117	19,500	**20,975**	1,475	7.6%
4505	Program Revenue Contract	373,862	396,594	335,500	**343,490**	7,990	2.4%
4510	Programming Events Income	78,399	71,210	92,100	**73,575**	(18,525)	-20.1%
4515	Camp Income	344,267	454,992	432,600	**460,340**	27,740	6.4%
4518	Memberships - Short Term	66,956	65,340	55,000	**54,000**	(1,000)	-1.8%
4519	New Memberships	32,230	24,535	25,000	**20,000**	(5,000)	-20.0%
4520	Memberships	628,425	709,158	600,000	**650,000**	50,000	8.3%
4521	Season Passes	70,998	91,017	85,500	**88,000**	2,500	2.9%
4522	Day Passes	101,069	124,218	102,500	**100,800**	(1,700)	-1.7%
4523	Fitness Revenue	489,719	456,816	430,050	**455,530**	25,480	5.9%
4524	Senior Programs	400	520	400	**1,250**	850	212.5%
4525	Child Programs / Child Play	3,695	4,665	4,000	**3,500**	(500)	-12.5%
4145	Parks Maintenance Fee	-	-	360,828	**712,000**	351,172	97.3%
Recreational Program Revenue Total		**2,414,576**	**2,616,918**	**2,725,178**	**3,191,460**	**466,282**	**17.1%**
4130	Builder Park Fees	37,001	21,161	9,981	**1,076**	(8,905)	-89.2%
4140	Emergency Management and Haza	-	-	29,655	**60,000**	30,345	102.3%
4402	Donations	-	225	-	**-**	-	
4404	Civil Penalties	10,000	1,000	-	**1,000**	1,000	
4405	Interest Income	635,593	1,063,616	277,600	**540,000**	262,400	94.5%
4406	Gain/Loss on Investments	463,235	722,082	-	**-**	-	
4410	Rental Income - Leases	103,478	93,453	100,425	**102,371**	1,946	1.9%
4500	Other Income	49,022	38,702	22,500	**20,720**	(1,780)	-7.9%
4502	Promotional Materials	1,588	2,323	5,300	**6,720**	1,420	26.8%
Investment & Other Revenue Total		**1,299,916**	**1,942,562**	**445,461**	**731,887**	**286,426**	**64.3%**
Total Revenues		**21,934,401**	**22,777,068**	**21,828,367**	**23,194,001**	**1,365,634**	**6.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	4,986,802	5,636,377	6,540,572	**6,983,663**	443,091	6.8%
5012	Overtime	65,283	65,502	83,604	**80,460**	(3,144)	-3.8%
5014	Cell Phone Allowance	11,622	12,568	13,200	**13,800**	600	4.5%
5015	Compensation Other	-	-	27,740	**30,670**	2,930	10.6%
6313	Certification Pay	-	18,694	25,558	**39,780**	14,222	55.6%
6405	Longevity Awards	20,436	21,294	24,196	**26,660**	2,464	10.2%
Salaries Total		**5,084,144**	**5,754,436**	**6,714,870**	**7,175,033**	**460,163**	**6.9%**
5013	Director Fees	29,036	36,000	36,000	**36,000**	-	0.0%
Director Fees Total		**29,036**	**36,000**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	383,277	432,995	512,607	**548,242**	35,635	7.0%
5030	Health	484,644	618,594	804,337	**826,602**	22,265	2.8%
5031	Vision Insurance	6,761	7,605	9,369	**10,535**	1,165	12.4%
5032	Dental	28,516	33,833	42,794	**43,850**	1,057	2.5%
5034	Life	6,680	7,294	10,217	**11,042**	825	8.1%
5035	Disability Insurance	22,607	24,947	8,657	**29,854**	21,197	244.9%
5040	Workers Compensation	65,812	61,576	56,534	**84,939**	28,405	50.2%
5050	Unemployment Insurance	1,896	17,318	24,143	**13,592**	(10,551)	-43.7%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	366,370	428,612	505,705	**513,512**	7,807	1.5%
Benefits Total		**1,366,562**	**1,632,774**	**1,974,362**	**2,082,167**	**107,805**	**5.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	677	1,031	4,650	**5,250**	600	12.9%
5202	Lodging	5,396	9,588	21,650	**23,390**	1,740	8.0%
5204	Cab Fare / local transportation	123	822	1,350	**2,400**	1,050	77.8%
5205	Parking	101	431	1,650	**2,345**	695	42.1%
5206	Travel Meals	1,380	2,482	8,740	**8,876**	136	1.6%
5207	Mileage	2,140	3,340	11,950	**16,620**	4,670	39.1%
Travel Total		**9,817**	**17,694**	**49,990**	**58,881**	**8,891**	**17.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	170,046	163,060	325,000	**348,400**	23,400	7.2%
6025	Contractual/Auditing	55,950	47,000	86,000	**74,400**	(11,600)	-13.5%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	(0)	0.0%
6032	Contractual Labor Split Programs	262,071	245,196	215,150	**233,818**	18,668	8.7%
6040	Contractual/Network maint/dev.	70,790	183,947	351,900	**178,760**	(173,140)	-49.2%
6045	Contractual/Website	2,100	2,226	3,000	**5,000**	2,000	66.7%
6055	Security	121,346	131,055	169,970	**191,344**	21,374	12.6%
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	177,529	199,110	185,600	**245,000**	59,400	32.0%
6070	Maintenance Contracts	751,819	776,348	894,250	**979,993**	85,743	9.6%
6078	Plumbing Inspections	19,975	24,910	20,000	**25,000**	5,000	25.0%
6079	General Engineering and Professionc	326,643	26,524	125,000	**130,000**	5,000	4.0%
6080	Contractual/Contract Labor	327,081	302,591	509,700	**559,289**	49,589	9.7%
6085	Projects - Engineering & Prof Fees	-	317,431	364,156	**425,000**	60,844	16.7%
6153	WCRRWL Raw Water Line	956,596	822,296	810,314	**770,503**	(39,811)	-4.9%
6210	Rental Expense	1,026	1,909	52,344	**56,900**	4,556	8.7%
6250	Solid Waste Service	1,318,212	1,259,223	1,317,000	**1,312,000**	(5,000)	-0.4%
6305	Bill Production Expense	11,107	9,727	7,000	**10,200**	3,200	45.7%
6310	Fees/Dues/Subscription Expense	100,325	64,506	91,901	**88,382**	(3,519)	-3.8%
6311	TCEQ Regulatory Fees	16,620	16,517	17,400	**17,900**	500	2.9%
6312	BCRWWS Wastewater System	948,403	824,626	1,055,397	**715,316**	(340,081)	-32.2%
6314	Professional Development	46,291	42,445	67,615	**73,500**	5,885	8.7%
6315	Lab Fees	11,136	15,840	25,000	**25,000**	-	0.0%
6416	Liability Insurance	164,147	178,835	198,000	**216,667**	18,667	9.4%
Contractual Total		**5,879,213**	**5,675,322**	**6,911,696**	**6,702,371**	**(209,325)**	**-3.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	99,179	105,472	186,098	**262,250**	76,152	40.9%
6115	Materials & Supplies	241,663	285,782	320,340	**346,405**	26,065	8.1%
6120	Chemicals	217,633	186,993	238,800	**210,235**	(28,565)	-12.0%
6121	Lab Supplies	9,476	23,771	25,000	**32,000**	7,000	28.0%
6122	Uniforms	18,300	19,375	22,200	**31,705**	9,505	42.8%
6124	Fuel / Oil	55,306	51,773	56,000	**67,070**	11,070	19.8%
6130	Furniture	16,067	27,155	26,900	**29,900**	3,000	11.2%
6145	Software Expense	71,954	86,033	88,551	**266,500**	177,949	201.0%
6150	Business Meals	4,962	6,993	9,618	**10,120**	502	5.2%
6154	Water Meters	38,993	71,064	100,000	**100,800**	800	0.8%
6156	Pipes and Components	35,856	18,860	52,000	**41,500**	(10,500)	-20.2%
6160	Training Materials	2,201	633	9,000	**6,954**	(2,047)	-22.7%
6180	T-Shirts/Pins/Etc.	68,514	63,028	77,350	**88,925**	11,575	15.0%
6327	Program Meals	9,500	10,715	26,950	**23,450**	(3,500)	-13.0%
Equipment & Supplies Total		**889,604**	**957,649**	**1,238,807**	**1,517,813**	**279,006**	**22.5%**
6212	Mobile Equipment Repairs & Mainte	-	-	22,000	**22,000**	0	0.0%
6213	Vehicle Repairs & Maintenance	46,777	54,150	50,150	**74,950**	24,800	49.5%
6215	Facility Rent Expense	6,913	6,538	8,600	**7,500**	(1,100)	-12.8%
6216	Maint Equipment Rent Expense	44,474	49,549	9,750	**10,650**	900	9.2%
6320	Repairs & Maintenance	206,212	290,310	337,400	**432,350**	94,950	28.1%
6321	Non-recurring Maintenance	-	259,163	233,000	**-**	(233,000)	-100.0%
Maintenance, Repair & Facility Total		**304,376**	**659,711**	**660,900**	**547,450**	**(113,450)**	**-17.2%**
6300	Phone/Cable/Cell/Connectivity	89,556	60,653	72,550	**66,670**	(5,880)	-8.1%
6400	Utilities Expense	481,929	512,462	569,700	**559,712**	(9,988)	-1.8%
6430	Streetlights	133,979	147,982	171,400	**155,700**	(15,700)	-9.2%
Utilities Total		**705,464**	**721,097**	**813,650**	**782,082**	**(31,568)**	**-3.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	**500,000**	10,000	2.0%
6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	**69,301**	(12,887)	-15.7%
6440	Principal - 2019 Refunding	-	-	-	**-**	-	
6441	Interest - 2019 Refunding	-	-	-	**-**	-	
6442	Principal - Series 2020 Refunding	-	-	-	**-**	-	
6443	Interest - Series 2020 Refunding	-	-	-	**-**	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	**-**	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	**-**	-	
6446	Principal - Series 2020	-	-	-	**-**	-	
6447	Interest - Series 2020	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	-	-	-	**-**	-	
6452	Interest - 2015 Series DA	-	-	-	**-**	-	
6453	Principal - 2015 Refunding DA	-	-	-	**-**	-	
6454	Interest - 2015 Refunding DA	-	-	-	**-**	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	**-**	-	
6496	Principal - Series 2020A Refunding	-	-	-	**-**	-	
6497	Interest - Series 2020A Refunding	-	-	-	**-**	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	**-**	-	
Debt Service Total		**571,909**	**569,680**	**572,188**	**569,301**	**(2,887)**	**-0.5%**
6220	Postage/Mailing/Shipping	32,410	34,438	47,046	**38,808**	(8,238)	-17.5%
6322	Printing Expense	22,573	19,927	28,470	**32,200**	3,730	13.1%
6324	Advertising	2,156	8,347	7,150	**28,730**	21,580	301.8%
6325	Recruiting Expense	31,019	18,194	26,000	**21,775**	(4,225)	-16.3%
6425	Bad Debt Expense	212	12,809	4,000	**15,000**	11,000	275.0%
6461	Fiscal Agent Fees	-	-	-	**-**	-	
7000	Board Contingency	-	-	660,981	**1,336,060**	675,079	102.1%
All Other Total		**88,370**	**93,715**	**773,647**	**1,472,573**	**698,926**	**90.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **General Fund**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**14,928,496**	**16,118,077**	**19,746,111**	**20,943,672**	**1,197,561**	**6.1%**
Revenue Over(Under) Expenditures		**7,005,905**	**6,658,992**	**2,082,256**	**2,250,330**	**168,073**	**8.1%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	321,461	4,300,000	**300,000**	(4,000,000)	-93.0%
Reimbursable Capital Project Revenue Total		**-**	**321,461**	**4,300,000**	**300,000**	**(4,000,000)**	**-93.0%**
5901	Capital Expenditures	4,069,695	1,778,449	9,678,700	**11,062,864**	1,384,164	14.3%
5903	Capital Improvements	-	389,648	452,500	**-**	(452,500)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	801,000	**814,400**		0.0%
5910	Reimbursable Capital Projects	-	321,461	4,300,000	**300,000**	(4,000,000)	-93.0%
Capital Outlay Expenditures Total		**4,069,695**	**2,489,558**	**15,232,200**	**12,177,264**	**(3,054,936)**	**-20.1%**
	Transfers From Fund Balance			**8,849,943**	**9,983,864**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**2,936,210**	**4,490,894**	**-**	**356,930**	**356,930**	

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	1,679,100	849,986	4,096,954	727,000	2,630,824	1,079,000
	Total	**1,679,100**	**849,986**	**4,096,954**	**727,000**	**2,630,824**	**1,079,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**-**	-	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	14,550	17,105	-	**1,000**	1,000	
4112	Inspection Fees	32,510	30,065	25,000	**25,000**	0	0.0%
4201	Water Service	4,739,456	4,611,490	5,008,000	**4,845,000**	(163,000)	-3.3%
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	2,290,734	2,370,493	2,370,000	**2,433,000**	63,000	2.7%
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	11,550	4,290	1,000	**-**	(1,000)	-100.0%
4213	WW Connections	2,240	1,020	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	102,668	100,844	107,120	**102,000**	(5,120)	-4.8%
4245	Wholesale Water	158,083	142,738	160,000	**142,000**	(18,000)	-11.3%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	153,407	164,347	175,250	**430,000**	254,750	145.4%
4401	Service Charges	-	-	-	**65,000**	65,000	
4403	Late Charges	-	-	-	**50,000**	50,000	
Utility Program Revenue Total		**7,505,197**	**7,442,392**	**7,846,370**	**8,093,000**	**246,630**	**3.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	1,000	-	**1,000**	1,000	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	15,321	13,200	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**15,321**	**14,200**	**-**	**1,000**	**1,000**	
Total Revenues		**7,520,518**	**7,456,592**	**7,846,370**	**8,094,000**	**247,630**	**3.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	805,691	925,321	1,062,098	**1,188,844**	126,746	11.9%
5012	Overtime	24,934	30,780	24,350	**25,514**	1,165	4.8%
5014	Cell Phone Allowance	4,058	4,424	4,245	**4,920**	675	15.9%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	5,526	5,668	**15,548**	9,880	174.3%
6405	Longevity Awards	4,082	4,460	5,371	**5,601**	230	4.3%
Salaries Total		**838,767**	**970,511**	**1,101,732**	**1,240,428**	**138,696**	**12.6%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	63,026	72,299	83,958	**94,516**	10,559	12.6%
5030	Health	103,512	112,613	151,109	**166,156**	15,048	10.0%
5031	Vision Insurance	1,385	1,515	1,783	**2,134**	351	19.7%
5032	Dental	5,980	6,883	8,332	**9,094**	762	9.1%
5034	Life	1,631	1,754	2,234	**2,276**	42	1.9%
5035	Disability Insurance	5,351	5,787	1,946	**6,300**	4,354	223.7%
5040	Workers Compensation	10,462	9,809	9,045	**14,241**	5,196	57.4%
5050	Unemployment Insurance	251	2,295	1,837	**1,096**	(741)	-40.3%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	69,824	81,997	91,777	**100,447**	8,669	9.4%
Benefits Total		**261,423**	**294,952**	**352,021**	**396,262**	**44,240**	**12.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	376	2,262	5,850	**6,500**	650	11.1%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	50	20	650	**650**	-	0.0%
5206	Travel Meals	159	481	2,650	**2,890**	240	9.1%
5207	Mileage	328	329	4,050	**3,420**	(630)	-15.6%
Travel Total		**913**	**3,092**	**13,200**	**13,460**	**260**	**2.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	8,067	10,396	21,500	**21,500**	(0)	0.0%
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	64,251	72,461	75,000	**97,500**	22,500	30.0%
6078	Plumbing Inspections	19,975	24,910	20,000	**25,000**	5,000	25.0%
6079	General Engineering and Professionc	318,165	18,245	50,000	**50,000**	(0)	0.0%
6080	Contractual/Contract Labor	55,229	65,122	121,500	**125,000**	3,500	2.9%
6085	Projects - Engineering & Prof Fees	-	188,785	159,156	**275,000**	115,844	72.8%
6153	WCRRWL Raw Water Line	956,596	819,912	810,314	**770,503**	(39,811)	-4.9%
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	8,324	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	2,537	3,294	3,350	**3,820**	470	14.0%
6311	TCEQ Regulatory Fees	16,620	16,517	17,400	**17,900**	500	2.9%
6312	BCRWWS Wastewater System	948,403	824,626	1,055,397	**715,316**	(340,081)	-32.2%
6314	Professional Development	13,578	19,423	17,600	**21,600**	4,000	22.7%
6315	Lab Fees	11,136	15,840	25,000	**25,000**	-	0.0%
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**2,422,881**	**2,079,529**	**2,376,217**	**2,148,139**	**(228,078)**	**-9.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	53,317	37,112	69,750	**90,750**	21,000	30.1%
6115	Materials & Supplies	19,969	28,485	26,000	**39,000**	13,000	50.0%
6120	Chemicals	152,257	120,235	163,300	**133,300**	(30,000)	-18.4%
6121	Lab Supplies	9,476	23,771	25,000	**32,000**	7,000	28.0%
6122	Uniforms	4,765	4,426	6,200	**8,375**	2,175	35.1%
6124	Fuel / Oil	28,027	23,930	28,800	**37,070**	8,270	28.7%
6130	Furniture	2,494	2,341	5,500	**5,500**	-	0.0%
6145	Software Expense	1,816	100	1,500	**846**	(654)	-43.6%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	38,993	71,064	100,000	**100,800**	800	0.8%
6156	Pipes and Components	29,272	18,313	37,000	**41,500**	4,500	12.2%
6160	Training Materials	1,941	-	2,000	**2,300**	300	15.0%
6180	T-Shirts/Pins/Etc.	1,307	1,575	2,500	**2,500**	-	0.0%
6327	Program Meals	-	387	1,350	**1,800**	450	33.3%
Equipment & Supplies Total		**343,635**	**331,740**	**468,900**	**495,741**	**26,841**	**5.7%**
6212	Mobile Equipment Repairs & Mainte	-	-	17,500	**17,500**	0	0.0%
6213	Vehicle Repairs & Maintenance	22,212	21,551	25,150	**31,350**	6,200	24.7%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	3,803	-	6,250	**6,250**	(0)	0.0%
6320	Repairs & Maintenance	59,359	136,716	166,700	**182,000**	15,300	9.2%
6321	Non-recurring Maintenance	-	186,900	185,000	**-**	(185,000)	-100.0%
Maintenance, Repair & Facility Total		**85,374**	**345,166**	**400,600**	**237,100**	**(163,500)**	**-40.8%**
6300	Phone/Cable/Cell/Connectivity	29,822	7,940	9,500	**19,361**	9,861	103.8%
6400	Utilities Expense	341,225	330,161	381,200	**362,362**	(18,838)	-4.9%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**371,047**	**338,102**	**390,700**	**381,723**	**(8,977)**	**-2.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	458	689	710	**750**	40	5.6%
6322	Printing Expense	1,798	1,146	4,000	**4,250**	250	6.3%
6324	Advertising	-	236	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	252	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**2,508**	**2,071**	**4,710**	**5,000**	**290**	**6.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**4,326,548**	**4,365,162**	**5,108,080**	**4,917,852**	**(190,227)**	**-3.7%**
Revenue Over(Under) Expenditures		**3,193,971**	**3,091,430**	**2,738,290**	**3,176,148**	**437,857**	**16.0%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	321,461	4,000,000	-	(4,000,000)	-100.0%
Reimbursable Capital Project Revenue Total		**-**	**321,461**	**4,000,000**	**-**	**(4,000,000)**	**-100.0%**
5901	Capital Expenditures	1,744,630	438,142	5,431,147	**8,418,477**	2,987,330	55.0%
5903	Capital Improvements	-	66,187	70,000	-	(70,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	510,000	**520,200**		0.0%
5910	Reimbursable Capital Projects	-	321,461	4,000,000	-	(4,000,000)	-100.0%
Capital Outlay Expenditures Total		**1,744,630**	**825,790**	**10,011,147**	**8,938,677**	**(1,072,470)**	**-10.7%**
	Transfers From Fund Balance				**7,888,477**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**1,449,341**	**2,587,101**	**(3,272,857)**	**2,125,948**	**5,398,804**	**-165.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	1,679,100	761,277	2,358,048	675,000	2,415,052	530,000
	Total	**1,679,100**	**761,277**	**2,358,048**	**675,000**	**2,415,052**	**530,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**-**	-	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	14,550	17,105	-	**1,000**	1,000	
4112	Inspection Fees	32,510	30,065	25,000	**25,000**	0	0.0%
4201	Water Service	4,739,456	4,611,490	5,008,000	**4,845,000**	(163,000)	-3.3%
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	11,550	4,290	1,000	**-**	(1,000)	-100.0%
4213	WW Connections	150	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	102,668	100,844	107,120	**102,000**	(5,120)	-4.8%
4245	Wholesale Water	158,083	142,738	160,000	**142,000**	(18,000)	-11.3%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**65,000**	65,000	
4403	Late Charges	-	-	-	**50,000**	50,000	
Utility Program Revenue Total		**5,058,966**	**4,906,532**	**5,301,120**	**5,230,000**	**(71,120)**	**-1.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	1,000	-	**1,000**	1,000	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	15,321	13,200	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**15,321**	**14,200**	**-**	**1,000**	**1,000**	
Total Revenues		**5,074,287**	**4,920,732**	**5,301,120**	**5,231,000**	**(70,120)**	**-1.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	152,173	243,587	286,128	**338,171**	52,043	18.2%
5012	Overtime	9,790	10,756	7,537	**8,424**	887	11.8%
5014	Cell Phone Allowance	1,126	1,303	1,260	**1,440**	180	14.3%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	1,206	936	**3,536**	2,600	277.8%
6405	Longevity Awards	747	1,247	1,534	**1,966**	432	28.2%
Salaries Total		**163,836**	**258,099**	**297,395**	**353,538**	**56,142**	**18.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	14,887	19,261	22,654	**26,935**	4,281	18.9%
5030	Health	30,537	31,343	41,618	**48,780**	7,162	17.2%
5031	Vision Insurance	401	457	493	**630**	137	27.8%
5032	Dental	1,709	2,083	2,332	**2,728**	397	17.0%
5034	Life	404	472	613	**680**	67	10.9%
5035	Disability Insurance	1,311	1,546	512	**1,747**	1,236	241.6%
5040	Workers Compensation	2,678	2,634	2,439	**4,028**	1,589	65.2%
5050	Unemployment Insurance	59	542	515	**328**	(187)	-36.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	16,675	21,835	24,764	**28,626**	3,861	15.6%
Benefits Total		**68,661**	**80,173**	**95,939**	**114,483**	**18,543**	**19.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	376	1,708	2,000	**2,500**	500	25.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	50	20	150	**150**	-	0.0%
5206	Travel Meals	159	250	850	**910**	60	7.1%
5207	Mileage	224	236	500	**780**	280	56.0%
Travel Total		**809**	**2,214**	**3,500**	**4,340**	**840**	**24.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	8,685	8,955	10,000	**10,000**	0	0.0%
6078	Plumbing Inspections	19,975	24,910	20,000	**25,000**	5,000	25.0%
6079	General Engineering and Professionc	148,003	630	-	**-**	-	
6080	Contractual/Contract Labor	(269)	13,253	6,500	**10,000**	3,500	53.8%
6085	Projects - Engineering & Prof Fees	-	78,856	25,000	**100,000**	75,000	300.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	2,976	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	1,669	2,795	2,500	**2,820**	320	12.8%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	5,434	7,867	9,000	**10,000**	1,000	11.1%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**186,473**	**137,265**	**73,000**	**157,820**	**84,820**	**116.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	8,787	18,395	29,000	**30,000**	1,000	3.4%
6115	Materials & Supplies	12,956	16,621	11,500	**20,000**	8,500	73.9%
6120	Chemicals	30	-	300	**300**	-	0.0%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	3,644	1,907	4,000	**5,500**	1,500	37.5%
6124	Fuel / Oil	18,455	14,193	18,500	**15,000**	(3,500)	-18.9%
6130	Furniture	2,222	-	5,000	**5,000**	-	0.0%
6145	Software Expense	1,800	100	1,500	**846**	(654)	-43.6%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	38,993	71,064	100,000	**100,800**	800	0.8%
6156	Pipes and Components	21,732	11,267	27,500	**30,000**	2,500	9.1%
6160	Training Materials	-	-	500	**500**	(0)	0.0%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	308	850	**1,000**	150	17.7%
Equipment & Supplies Total		**108,620**	**133,855**	**198,650**	**208,946**	**10,296**	**5.2%**
6212	Mobile Equipment Repairs & Mainte	-	-	2,200	**3,000**	800	36.4%
6213	Vehicle Repairs & Maintenance	14,718	12,938	17,800	**20,000**	2,200	12.4%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	1,250	**1,250**	(0)	0.0%
6320	Repairs & Maintenance	6,531	8,550	22,000	**22,000**	0	0.0%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**21,249**	**21,488**	**43,250**	**46,250**	**3,000**	**6.9%**
6300	Phone/Cable/Cell/Connectivity	4,611	1,527	2,500	**6,510**	4,010	160.4%
6400	Utilities Expense	2,522	2,671	2,900	**2,640**	(260)	-9.0%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**7,133**	**4,198**	**5,400**	**9,150**	**3,750**	**69.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	239	156	350	**350**	-	0.0%
6322	Printing Expense	938	-	3,000	**3,000**	-	0.0%
6324	Advertising	-	236	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	252	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**1,428**	**391**	**3,350**	**3,350**	**-**	**0.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Transmission**
500

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**558,208**	**637,683**	**720,485**	**897,876**	**177,391**	**24.6%**
Revenue Over(Under) Expenditures		**4,516,079**	**4,283,049**	**4,580,635**	**4,333,124**	**(247,511)**	**-5.4%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	39,759	8,345	1,000,000	**3,542,000**	2,542,000	254.2%
5903	Capital Improvements	-	39,227	70,000	-	(70,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	150,000	**153,000**	3,000	2.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**39,759**	**47,572**	**1,220,000**	**3,695,000**	**2,475,000**	**202.9%**
	Transfers From Fund Balance				**3,512,000**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**4,476,320**	**4,235,477**	**3,360,635**	**4,150,124**	**789,489**	**23.5%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	501,600	-	1,000,000	240,000	1,770,400	30,000
	Total	**501,600**	**-**	**1,000,000**	**240,000**	**1,770,400**	**30,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	361,515	361,664	403,061	**415,608**	12,547	3.1%
5012	Overtime	2,937	7,353	6,487	**5,646**	(841)	-13.0%
5014	Cell Phone Allowance	1,474	1,469	1,380	**1,680**	300	21.7%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	3,000	3,692	**8,372**	4,680	126.8%
6405	Longevity Awards	2,352	1,678	1,949	**1,165**	(784)	-40.2%
Salaries Total		**368,278**	**375,164**	**416,569**	**432,471**	**15,902**	**3.8%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	28,002	27,784	31,762	**32,955**	1,194	3.8%
5030	Health	41,442	48,670	56,588	**56,402**	(187)	-0.3%
5031	Vision Insurance	571	589	666	**720**	54	8.0%
5032	Dental	2,504	2,648	3,056	**2,986**	(71)	-2.3%
5034	Life	675	661	836	**746**	(91)	-10.9%
5035	Disability Insurance	2,261	2,209	760	**2,308**	1,548	203.8%
5040	Workers Compensation	3,923	3,563	3,419	**5,008**	1,589	46.5%
5050	Unemployment Insurance	101	921	667	**359**	(308)	-46.2%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	30,718	31,620	34,720	**35,023**	303	0.9%
Benefits Total		**110,197**	**118,664**	**132,475**	**136,506**	**4,031**	**3.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	554	2,350	**2,500**	150	6.4%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	300	**300**	-	0.0%
5206	Travel Meals	-	231	1,050	**1,110**	60	5.7%
5207	Mileage	104	93	2,750	**1,280**	(1,470)	-53.5%
Travel Total		**104**	**877**	**6,450**	**5,190**	**(1,260)**	**-19.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	7,729	10,396	20,000	**20,000**	(0)	0.0%
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	19,362	26,442	25,000	**38,500**	13,500	54.0%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	70,335	-	-	**-**	-	
6080	Contractual/Contract Labor	10,308	25,160	50,000	**50,000**	(0)	0.0%
6085	Projects - Engineering & Prof Fees	-	39,994	134,156	**-**	(134,156)	-100.0%
6153	WCRRWL Raw Water Line	956,596	819,912	810,314	**770,503**	(39,811)	-4.9%
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	849	435	850	**1,000**	150	17.6%
6311	TCEQ Regulatory Fees	16,417	16,417	17,000	**17,500**	500	2.9%
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	5,188	8,956	5,000	**8,000**	3,000	60.0%
6315	Lab Fees	11,136	15,840	25,000	**25,000**	-	0.0%
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**1,097,921**	**963,550**	**1,087,320**	**930,503**	**(156,817)**	**-14.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	36,368	15,658	30,000	**50,000**	20,000	66.7%
6115	Materials & Supplies	4,563	7,865	9,000	**12,500**	3,500	38.9%
6120	Chemicals	152,227	119,184	160,000	**130,000**	(30,000)	-18.7%
6121	Lab Supplies	9,476	23,771	25,000	**32,000**	7,000	28.0%
6122	Uniforms	568	1,851	1,825	**2,500**	675	37.0%
6124	Fuel / Oil	5,540	6,129	5,600	**15,670**	10,070	179.8%
6130	Furniture	272	2,341	500	**500**	-	0.0%
6145	Software Expense	16	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	2,852	2,989	3,000	**5,000**	2,000	66.7%
6160	Training Materials	-	-	1,000	**1,000**	0	0.0%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	12	500	**800**	300	60.0%
Equipment & Supplies Total		**211,883**	**179,800**	**236,425**	**249,970**	**13,545**	**5.7%**
6212	Mobile Equipment Repairs & Mainte	-	-	7,000	**7,000**	0	0.0%
6213	Vehicle Repairs & Maintenance	956	2,687	3,750	**3,750**	-	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	34	-	-	**-**	-	
6320	Repairs & Maintenance	34,624	106,762	70,000	**120,000**	50,000	71.4%
6321	Non-recurring Maintenance	-	186,900	185,000	**-**	(185,000)	-100.0%
Maintenance, Repair & Facility Total		**35,614**	**296,348**	**265,750**	**130,750**	**(135,000)**	**-50.8%**
6300	Phone/Cable/Cell/Connectivity	21,390	6,099	6,500	**10,929**	4,429	68.1%
6400	Utilities Expense	310,899	296,414	339,800	**326,170**	(13,630)	-4.0%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**332,289**	**302,513**	**346,300**	**337,099**	**(9,201)**	**-2.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	191	403	260	**300**	40	15.4%
6322	Printing Expense	186	48	-	**250**	250	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**377**	**451**	**260**	**550**	**290**	**111.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Water Treatment**
525

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**2,156,663**	**2,237,368**	**2,491,549**	**2,223,039**	**(268,510)**	**-10.8%**
Revenue Over(Under) Expenditures		**(2,156,663)**	**(2,237,368)**	**(2,491,549)**	**(2,223,039)**	**268,510**	**-10.8%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	41,593	1,800,000	-	(1,800,000)	-100.0%
Reimbursable Capital Project Revenue Total		**-**	**41,593**	**1,800,000**	**-**	**(1,800,000)**	**-100.0%**
5901	Capital Expenditures	1,382,946	287,787	2,780,271	**3,104,477**	324,206	11.7%
5903	Capital Improvements	-	26,960	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	210,000	**214,200**	4,200	2.0%
5910	Reimbursable Capital Projects	-	41,593	1,800,000	-	(1,800,000)	-100.0%
Capital Outlay Expenditures Total		**1,382,946**	**356,339**	**4,790,271**	**3,318,677**	**(1,471,594)**	**-30.7%**
	Transfers From Fund Balance				**2,604,477**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(3,539,609)**	**(2,552,115)**	**(5,481,820)**	**(2,937,239)**	**2,544,581**	**-46.4%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	450,000	761,277	663,548	335,000	394,652	500,000
	Total	**450,000**	**761,277**	**663,548**	**335,000**	**394,652**	**500,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	2,290,734	2,370,493	2,370,000	**2,433,000**	63,000	2.7%
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	2,090	1,020	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**2,292,824**	**2,371,513**	**2,370,000**	**2,433,000**	**63,000**	**2.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**2,292,824**	**2,371,513**	**2,370,000**	**2,433,000**	**63,000**	**2.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	204,561	237,217	274,298	**338,171**	63,873	23.3%
5012	Overtime	9,583	10,439	7,045	**8,424**	1,380	19.6%
5014	Cell Phone Allowance	1,110	1,272	1,230	**1,440**	210	17.1%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	1,206	936	**3,536**	2,600	277.8%
6405	Longevity Awards	747	1,147	1,438	**1,966**	529	36.8%
Salaries Total		**216,001**	**251,283**	**284,946**	**353,538**	**68,591**	**24.1%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	14,676	18,795	21,704	**26,935**	5,231	24.1%
5030	Health	29,982	30,142	40,307	**48,780**	8,473	21.0%
5031	Vision Insurance	394	443	479	**630**	151	31.5%
5032	Dental	1,679	2,022	2,265	**2,728**	463	20.4%
5034	Life	397	458	598	**680**	82	13.7%
5035	Disability Insurance	1,290	1,506	499	**1,747**	1,249	250.4%
5040	Workers Compensation	2,671	2,597	2,337	**4,028**	1,691	72.4%
5050	Unemployment Insurance	59	542	491	**328**	(164)	-33.3%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	16,424	21,276	23,726	**28,626**	4,900	20.7%
Benefits Total		**67,572**	**77,780**	**92,406**	**114,483**	**22,076**	**23.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	1,000	**1,000**	-	0.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	100	**100**	-	0.0%
5206	Travel Meals	-	-	500	**560**	60	12.0%
5207	Mileage	-	-	550	**830**	280	50.9%
Travel Total		**-**	**-**	**2,150**	**2,490**	**340**	**15.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	338	-	1,500	**1,500**	-	0.0%
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**4,000**	4,000	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	46,124	14,298	50,000	**50,000**	(0)	0.0%
6080	Contractual/Contract Labor	45,190	66,402	65,000	**65,000**	(0)	0.0%
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	4,230	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	15	64	-	**-**	-	
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	948,403	824,626	1,055,397	**715,316**	(340,081)	-32.2%
6314	Professional Development	2,781	1,557	1,600	**1,600**	0	0.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**1,047,081**	**906,946**	**1,173,497**	**837,416**	**(336,081)**	**-28.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	7,462	3,059	10,000	**10,000**	-	0.0%
6115	Materials & Supplies	2,006	2,559	4,000	**5,000**	1,000	25.0%
6120	Chemicals	-	1,050	3,000	**3,000**	-	0.0%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	402	624	-	**-**	-	
6124	Fuel / Oil	2,824	2,662	2,900	**5,400**	2,500	86.2%
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	4,688	4,057	6,500	**6,500**	-	0.0%
6160	Training Materials	1,941	-	500	**800**	300	60.0%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	67	-	**-**	-	
Equipment & Supplies Total		**19,323**	**14,079**	**26,900**	**30,700**	**3,800**	**14.1%**
6212	Mobile Equipment Repairs & Mainte	-	-	7,300	**7,500**	200	2.7%
6213	Vehicle Repairs & Maintenance	5,533	5,331	2,000	**6,000**	4,000	200.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	3,769	-	5,000	**5,000**	(0)	0.0%
6320	Repairs & Maintenance	11,566	21,191	65,700	**30,000**	(35,700)	-54.3%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**20,869**	**26,522**	**80,000**	**48,500**	**(31,500)**	**-39.4%**
6300	Phone/Cable/Cell/Connectivity	3,764	284	500	**1,448**	948	189.6%
6400	Utilities Expense	21,570	28,800	32,000	**28,742**	(3,258)	-10.2%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**25,333**	**29,084**	**32,500**	**30,190**	**(2,310)**	**-7.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	48	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**48**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Wastewater**
550

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**1,396,178**	**1,305,742**	**1,692,399**	**1,417,316**	**(275,083)**	**-16.3%**
Revenue Over(Under) Expenditures		**896,646**	**1,065,771**	**677,601**	**1,015,684**	**338,083**	**49.9%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	279,868	2,200,000	-	(2,200,000)	-100.0%
Reimbursable Capital Project Revenue Total		**-**	**279,868**	**2,200,000**	**-**	**(2,200,000)**	**-100.0%**
5901	Capital Expenditures	321,925	142,010	1,464,876	**1,615,000**	150,124	10.2%
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	100,000	**102,000**	2,000	2.0%
5910	Reimbursable Capital Projects	-	279,868	2,200,000	-	(2,200,000)	-100.0%
Capital Outlay Expenditures Total		**321,925**	**421,878**	**3,764,876**	**1,717,000**	**(2,047,876)**	**-54.4%**
	Transfers From Fund Balance				**1,615,000**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**574,721**	**923,761**	**(887,275)**	**913,684**	**1,800,959**	**-203.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	727,500	-	637,500	-	250,000	-
	Total	**727,500**	**-**	**637,500**	**-**	**250,000**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	153,407	164,347	175,250	**430,000**	254,750	145.4%
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**153,407**	**164,347**	**175,250**	**430,000**	**254,750**	**145.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**153,407**	**164,347**	**175,250**	**430,000**	**254,750**	**145.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	87,443	82,853	98,611	**96,894**	(1,717)	-1.7%
5012	Overtime	2,624	2,232	3,281	**3,020**	(261)	-7.9%
5014	Cell Phone Allowance	348	379	375	**360**	(15)	-4.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	113	104	**104**	(0)	0.0%
6405	Longevity Awards	237	389	450	**504**	54	11.9%
Salaries Total		**90,652**	**85,966**	**102,821**	**100,882**	**(1,939)**	**-1.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	5,461	6,459	7,837	**7,690**	(147)	-1.9%
5030	Health	1,551	2,458	12,596	**12,195**	(401)	-3.2%
5031	Vision Insurance	19	27	145	**155**	10	6.8%
5032	Dental	89	130	679	**652**	(27)	-4.0%
5034	Life	154	163	187	**170**	(17)	-8.9%
5035	Disability Insurance	490	526	176	**498**	322	182.4%
5040	Workers Compensation	1,190	1,016	850	**1,177**	327	38.4%
5050	Unemployment Insurance	32	290	164	**82**	(82)	-50.0%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	6,008	7,266	8,567	**8,172**	(395)	-4.6%
Benefits Total		**14,993**	**18,335**	**31,201**	**30,791**	**(410)**	**-1.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	500	**500**	-	0.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	100	**100**	-	0.0%
5206	Travel Meals	-	-	250	**310**	60	24.0%
5207	Mileage	-	-	250	**530**	280	112.0%
Travel Total		**-**	**-**	**1,100**	**1,440**	**340**	**30.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	36,204	37,065	40,000	**45,000**	5,000	12.5%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	53,703	3,317	-	**-**	-	
6080	Contractual/Contract Labor	-	(39,693)	-	**-**	-	
6085	Projects - Engineering & Prof Fees	-	69,935	-	**175,000**	175,000	
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	203	100	400	**400**	-	0.0%
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	174	1,043	2,000	**2,000**	(0)	0.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**91,406**	**71,768**	**42,400**	**222,400**	**180,000**	**424.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	700	-	750	**750**	-	0.0%
6115	Materials & Supplies	444	1,441	1,500	**1,500**	(0)	0.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	151	44	375	**375**	-	0.0%
6124	Fuel / Oil	1,208	946	1,800	**1,000**	(800)	-44.4%
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	1,307	1,575	2,500	**2,500**	-	0.0%
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**3,810**	**4,006**	**6,925**	**6,125**	**(800)**	**-11.6%**
6212	Mobile Equipment Repairs & Mainte	-	-	1,000	**-**	(1,000)	-100.0%
6213	Vehicle Repairs & Maintenance	1,005	595	1,600	**1,600**	0	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	6,638	213	9,000	**10,000**	1,000	11.1%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**7,642**	**808**	**11,600**	**11,600**	**0**	**0.0%**
6300	Phone/Cable/Cell/Connectivity	58	30	-	**474**	474	
6400	Utilities Expense	6,234	2,276	6,500	**4,810**	(1,690)	-26.0%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**6,292**	**2,306**	**6,500**	**5,284**	**(1,216)**	**-18.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	29	130	100	**100**	0	0.0%
6322	Printing Expense	675	1,050	1,000	**1,000**	-	0.0%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**703**	**1,180**	**1,100**	**1,100**	**0**	**0.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Public Works**
CC: **Stormwater**
540

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**215,499**	**184,369**	**203,647**	**379,622**	**175,975**	**86.4%**
Revenue Over(Under) Expenditures		**(62,091)**	**(20,022)**	**(28,396)**	**50,378**	**78,775**	**-277.4%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	186,000	**157,000**	(29,000)	-15.6%
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	50,000	**51,000**	1,000	2.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**236,000**	**208,000**	**(28,000)**	**-11.9%**
	Transfers From Fund Balance				**157,000**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(62,091)**	**(20,022)**	**(264,396)**	**(622)**	**263,775**	**-99.8%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	57,000	100,000	-	-
	Total	**-**	**-**	**57,000**	**100,000**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	9,227,468	9,094,850	9,112,459	**4,834,793**	(4,277,665)	-46.9%
4102	Delinquent Property Tax Income	(5,160)	3,462	-	**3,000**	3,000	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**9,222,308**	**9,098,311**	**9,112,459**	**4,837,793**	**(4,274,665)**	**-46.9%**
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	1,398,153	1,554,850	1,606,000	**1,603,000**	(3,000)	-0.2%
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	43,515	73,580	41,700	**-**	(41,700)	-100.0%
4403	Late Charges	50,735	48,455	51,200	**-**	(51,200)	-100.0%
Utility Program Revenue Total		**1,492,403**	**1,676,885**	**1,698,900**	**1,603,000**	**(95,900)**	**-5.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	29,655	**60,000**	30,345	102.3%
4402	Donations	-	225	-	-	-	
4404	Civil Penalties	10,000	-	-	-	-	
4405	Interest Income	588,364	1,013,058	250,000	**500,000**	250,000	100.0%
4406	Gain/Loss on Investments	463,235	722,082	-	-	-	
4410	Rental Income - Leases	103,478	93,453	100,425	**102,371**	1,946	1.9%
4500	Other Income	691	3,676	-	-	-	
4502	Promotional Materials	721	718	1,300	**720**	(580)	-44.6%
Investment & Other Revenue Total		**1,166,489**	**1,833,212**	**381,380**	**663,091**	**281,711**	**73.9%**
Total Revenues		**11,881,200**	**12,608,408**	**11,192,738**	**7,103,884**	**(4,088,854)**	**-36.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	1,559,016	1,868,555	2,156,158	**2,224,211**	68,053	3.2%
5012	Overtime	9,769	7,943	20,449	**22,281**	1,831	9.0%
5014	Cell Phone Allowance	2,943	3,337	3,675	**3,075**	(600)	-16.3%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	1,331	2,340	**2,340**	(0)	0.0%
6405	Longevity Awards	4,134	4,709	6,004	**5,860**	(144)	-2.4%
Salaries Total		**1,575,862**	**1,885,875**	**2,188,626**	**2,257,767**	**69,141**	**3.2%**
5013	Director Fees	29,036	36,000	36,000	**36,000**	-	0.0%
Director Fees Total		**29,036**	**36,000**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	118,568	143,536	169,903	**175,238**	5,335	3.1%
5030	Health	165,352	234,774	284,626	**296,310**	11,684	4.1%
5031	Vision Insurance	2,313	2,773	3,266	**3,746**	480	14.7%
5032	Dental	9,648	12,358	14,994	**15,491**	496	3.3%
5034	Life	2,308	2,751	4,010	**3,957**	(53)	-1.3%
5035	Disability Insurance	8,298	9,842	3,440	**11,693**	8,252	239.9%
5040	Workers Compensation	22,441	20,686	18,900	**27,451**	8,550	45.2%
5050	Unemployment Insurance	527	4,811	3,599	**2,158**	(1,441)	-40.0%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	131,034	159,767	182,717	**183,306**	590	0.3%
Benefits Total		**460,490**	**591,297**	**685,455**	**719,349**	**33,893**	**4.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	677	-	3,100	**3,500**	400	12.9%
5202	Lodging	3,168	5,067	11,350	**11,140**	(210)	-1.9%
5204	Cab Fare / local transportation	123	-	850	**950**	100	11.8%
5205	Parking	51	175	650	**895**	245	37.7%
5206	Travel Meals	552	943	4,040	**3,166**	(874)	-21.6%
5207	Mileage	908	1,997	4,400	**7,940**	3,540	80.4%
Travel Total		**5,479**	**8,181**	**24,390**	**27,591**	**3,201**	**13.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	170,046	163,060	325,000	**348,400**	23,400	7.2%
6025	Contractual/Auditing	55,950	47,000	86,000	**74,400**	(11,600)	-13.5%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	(0)	0.0%
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	62,723	173,551	300,400	**157,260**	(143,140)	-47.6%
6045	Contractual/Website	2,100	2,226	3,000	**5,000**	2,000	66.7%
6055	Security	111,419	121,676	155,170	**178,799**	23,629	15.2%
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	121,324	138,856	125,600	**180,000**	54,400	43.3%
6070	Maintenance Contracts	44,262	49,845	111,600	**126,885**	15,285	13.7%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	5,535	-	75,000	**55,000**	(20,000)	-26.7%
6080	Contractual/Contract Labor	2,683	29,779	70,800	**143,450**	72,650	102.6%
6085	Projects - Engineering & Prof Fees	-	37,281	55,000	**-**	(55,000)	-100.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	995	1,909	13,844	**15,100**	1,256	9.1%
6250	Solid Waste Service	1,308,698	1,259,223	1,317,000	**1,312,000**	(5,000)	-0.4%
6305	Bill Production Expense	1,673	9,727	-	**10,200**	10,200	
6310	Fees/Dues/Subscription Expense	20,331	11,481	15,066	**11,230**	(3,836)	-25.5%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	16,802	9,982	32,015	**31,640**	(375)	-1.2%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	164,147	178,835	198,000	**216,667**	18,667	9.4%
Contractual Total		**2,108,687**	**2,254,431**	**2,903,494**	**2,886,030**	**(17,464)**	**-0.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	12,445	26,608	26,648	**82,400**	55,752	209.2%
6115	Materials & Supplies	20,831	20,042	34,140	**31,810**	(2,330)	-6.8%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	2,679	673	2,200	**3,030**	830	37.7%
6124	Fuel / Oil	9,129	9,609	9,200	**10,000**	800	8.7%
6130	Furniture	4,574	8,424	6,400	**8,400**	2,000	31.3%
6145	Software Expense	67,566	82,715	84,051	**257,958**	173,907	206.9%
6150	Business Meals	4,962	6,855	9,618	**10,120**	502	5.2%
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	60	-	4,000	**3,904**	(96)	-2.4%
6180	T-Shirts/Pins/Etc.	2,203	1,499	4,800	**7,400**	2,600	54.2%
6327	Program Meals	8,741	8,883	22,600	**18,450**	(4,150)	-18.4%
Equipment & Supplies Total		**133,190**	**165,307**	**203,657**	**433,471**	**229,814**	**112.8%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	2,705	3,011	6,000	**6,200**	200	3.3%
6215	Facility Rent Expense	6,913	6,538	8,600	**7,500**	(1,100)	-12.8%
6216	Maint Equipment Rent Expense	13,632	13,759	-	**-**	-	
6320	Repairs & Maintenance	1,836	-	2,500	**2,200**	(300)	-12.0%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**25,087**	**23,308**	**17,100**	**15,900**	**(1,200)**	**-7.0%**
6300	Phone/Cable/Cell/Connectivity	45,041	43,915	49,650	**13,830**	(35,820)	-72.1%
6400	Utilities Expense	5,351	7,061	7,300	**18,890**	11,590	158.8%
6430	Streetlights	133,979	147,982	171,400	**155,700**	(15,700)	-9.2%
Utilities Total		**184,370**	**198,958**	**228,350**	**188,420**	**(39,930)**	**-17.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	**500,000**	10,000	2.0%
6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	**69,301**	(12,887)	-15.7%
6440	Principal - 2019 Refunding	-	-	-	**-**	-	
6441	Interest - 2019 Refunding	-	-	-	**-**	-	
6442	Principal - Series 2020 Refunding	-	-	-	**-**	-	
6443	Interest - Series 2020 Refunding	-	-	-	**-**	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	**-**	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	**-**	-	
6446	Principal - Series 2020	-	-	-	**-**	-	
6447	Interest - Series 2020	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	-	-	-	**-**	-	
6452	Interest - 2015 Series DA	-	-	-	**-**	-	
6453	Principal - 2015 Refunding DA	-	-	-	**-**	-	
6454	Interest - 2015 Refunding DA	-	-	-	**-**	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	**-**	-	
6496	Principal - Series 2020A Refunding	-	-	-	**-**	-	
6497	Interest - Series 2020A Refunding	-	-	-	**-**	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	**-**	-	
Debt Service Total		**571,909**	**569,680**	**572,188**	**569,301**	**(2,887)**	**-0.5%**
6220	Postage/Mailing/Shipping	27,885	29,216	39,136	**36,908**	(2,228)	-5.7%
6322	Printing Expense	5,713	1,659	6,120	**8,700**	2,580	42.2%
6324	Advertising	919	7,809	6,900	**26,430**	19,530	283.0%
6325	Recruiting Expense	31,019	18,194	26,000	**21,775**	(4,225)	-16.3%
6425	Bad Debt Expense	(39)	12,809	4,000	**15,000**	11,000	275.0%
6461	Fiscal Agent Fees	-	-	-	**-**	-	
7000	Board Contingency	-	-	660,981	**1,336,060**	675,079	102.1%
All Other Total		**65,496**	**69,686**	**743,137**	**1,444,873**	**701,736**	**94.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**5,159,607**	**5,802,724**	**7,602,398**	**8,578,702**	**976,304**	**12.8%**
Revenue Over(Under) Expenditures		**6,721,593**	**6,805,685**	**3,590,341**	**(1,474,818)**	**(5,065,158)**	**-141.1%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	294,275	79,148	590,000	**830,196**	240,196	40.7%
5903	Capital Improvements	-	60,343	130,000	-	(130,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	110,000	**120,800**		0.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**294,275**	**139,491**	**830,000**	**950,996**	**120,996**	**14.6%**
	Transfers From Fund Balance				**830,196**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**6,427,318**	**6,666,194**	**2,760,341**	**(1,595,618)**	**(4,355,958)**	**-157.8%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	639,424	-	190,772	-
	Total	**-**	**-**	**639,424**	**-**	**190,772**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	29,655	**60,000**	30,345	102.3%
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**29,655**	**60,000**	**30,345**	**102.3%**
Total Revenues		**-**	**-**	**29,655**	**60,000**	**30,345**	**102.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	-	-	-	**-**	-	
5012	Overtime	-	-	-	**-**	-	
5014	Cell Phone Allowance	-	-	-	**-**	-	
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	-	-	-	**-**	-	
Salaries Total		**-**	**-**	**-**	**-**	**-**	
5013	Director Fees	29,036	36,000	36,000	**36,000**	-	0.0%
Director Fees Total		**29,036**	**36,000**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	2,161	2,987	2,754	**2,754**	-	0.0%
5030	Health	-	-	-	**-**	-	
5031	Vision Insurance	-	-	-	**-**	-	
5032	Dental	-	-	-	**-**	-	
5034	Life	-	-	-	**-**	-	
5035	Disability Insurance	-	-	-	**-**	-	
5040	Workers Compensation	689	471	310	**437**	127	40.9%
5050	Unemployment Insurance	23	210	36	**252**	216	600.0%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	-	-	-	**-**	-	
Benefits Total		**2,873**	**3,668**	**3,100**	**3,443**	**343**	**11.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	149,070	143,460	310,000	**348,400**	38,400	12.4%
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	4,431	4,653	27,000	**5,400**	(21,600)	-80.0%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	-	**-**	-	
6080	Contractual/Contract Labor	-	-	30,000	**90,000**	60,000	200.0%
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	1,373	1,800	3,180	**2,110**	(1,070)	-33.6%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	2,338	-	2,800	**2,950**	150	5.4%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**157,212**	**149,912**	**372,980**	**448,860**	**75,880**	**20.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	1,176	-	2,300	**4,000**	1,700	73.9%
6115	Materials & Supplies	1,251	1,568	3,860	**3,410**	(450)	-11.7%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	4,962	6,717	9,318	**9,500**	182	2.0%
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	463	-	-	**800**	800	
6327	Program Meals	1,845	906	6,200	**4,300**	(1,900)	-30.6%
Equipment & Supplies Total		**9,697**	**9,192**	**21,678**	**22,010**	**332**	**1.5%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	**-**	-	
6400	Utilities Expense	-	-	-	**-**	-	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	**-**	-	
6456	Interest - 2016 CC Revenue	-	-	-	**-**	-	
6440	Principal - 2019 Refunding	-	-	-	**-**	-	
6441	Interest - 2019 Refunding	-	-	-	**-**	-	
6442	Principal - Series 2020 Refunding	-	-	-	**-**	-	
6443	Interest - Series 2020 Refunding	-	-	-	**-**	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	**-**	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	**-**	-	
6446	Principal - Series 2020	-	-	-	**-**	-	
6447	Interest - Series 2020	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	-	-	-	**-**	-	
6452	Interest - 2015 Series DA	-	-	-	**-**	-	
6453	Principal - 2015 Refunding DA	-	-	-	**-**	-	
6454	Interest - 2015 Refunding DA	-	-	-	**-**	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	**-**	-	
6496	Principal - Series 2020A Refunding	-	-	-	**-**	-	
6497	Interest - Series 2020A Refunding	-	-	-	**-**	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	**-**	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	2,056	-	8,990	**7,800**	(1,190)	-13.2%
6322	Printing Expense	4,994	1,111	5,000	**5,150**	150	3.0%
6324	Advertising	-	-	700	**-**	(700)	-100.0%
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	-	-	-	**-**	-	
7000	Board Contingency	-	-	660,981	**1,336,060**	675,079	102.1%
All Other Total		**7,050**	**1,111**	**675,671**	**1,349,010**	**673,339**	**99.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Executive**
110

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**205,868**	**199,883**	**1,109,429**	**1,859,324**	**749,894**	**67.6%**
Revenue Over(Under) Expenditures		**(205,868)**	**(199,883)**	**(1,079,774)**	**(1,799,324)**	**(719,549)**	**66.6%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	50,000	**59,600**	9,600	19.2%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**50,000**	**59,600**	**9,600**	**19.2%**
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(205,868)**	**(199,883)**	**(1,129,774)**	**(1,858,924)**	**(729,149)**	**64.5%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	9,227,468	9,094,850	9,112,459	**4,834,793**	(4,277,665)	-46.9%
4102	Delinquent Property Tax Income	(5,160)	3,462	-	**3,000**	3,000	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**9,222,308**	**9,098,311**	**9,112,459**	**4,837,793**	**(4,274,665)**	**-46.9%**
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	43,515	73,580	41,700	**-**	(41,700)	-100.0%
4403	Late Charges	50,735	48,455	51,200	**-**	(51,200)	-100.0%
Utility Program Revenue Total		**94,250**	**122,035**	**92,900**	**-**	**(92,900)**	**-100.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	225	-	-	-	
4404	Civil Penalties	10,000	-	-	-	-	
4405	Interest Income	588,364	1,013,058	250,000	**500,000**	250,000	100.0%
4406	Gain/Loss on Investments	463,235	722,082	-	-	-	
4410	Rental Income - Leases	103,478	93,453	100,425	**102,371**	1,946	1.9%
4500	Other Income	691	3,676	-	-	-	
4502	Promotional Materials	721	718	1,300	**720**	(580)	-44.6%
Investment & Other Revenue Total		**1,166,489**	**1,833,212**	**351,725**	**603,091**	**251,366**	**71.5%**
Total Revenues		**10,483,047**	**11,053,558**	**9,557,083**	**5,440,884**	**(4,116,199)**	**-43.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	543,069	611,711	460,479	**479,240**	18,762	4.1%
5012	Overtime	1,165	1,427	4,118	**8,807**	4,690	113.9%
5014	Cell Phone Allowance	1,231	1,218	675	**675**	-	0.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	1,048	1,040	**-**	(1,040)	-100.0%
6405	Longevity Awards	1,044	794	1,000	**1,395**	395	39.5%
Salaries Total		**546,508**	**616,198**	**467,311**	**490,118**	**22,806**	**4.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	39,282	45,651	35,698	**37,442**	1,745	4.9%
5030	Health	42,902	63,088	41,066	**51,192**	10,125	24.7%
5031	Vision Insurance	617	740	481	**639**	158	32.8%
5032	Dental	2,514	3,306	2,195	**2,632**	437	19.9%
5034	Life	553	631	635	**687**	52	8.2%
5035	Disability Insurance	2,075	2,318	578	**1,994**	1,415	244.8%
5040	Workers Compensation	6,933	6,706	3,970	**5,820**	1,850	46.6%
5050	Unemployment Insurance	123	1,126	614	**331**	(283)	-46.2%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	45,506	52,459	39,022	**39,792**	769	2.0%
Benefits Total		**140,505**	**176,026**	**124,260**	**140,528**	**16,268**	**13.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	1,600	**1,600**	-	0.0%
5202	Lodging	694	2,899	6,300	**4,100**	(2,200)	-34.9%
5204	Cab Fare / local transportation	-	-	400	**400**	-	0.0%
5205	Parking	-	40	200	**400**	200	100.0%
5206	Travel Meals	224	526	2,560	**1,260**	(1,300)	-50.8%
5207	Mileage	788	1,399	2,300	**2,780**	480	20.9%
Travel Total		**1,706**	**4,863**	**13,360**	**10,540**	**(2,820)**	**-21.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	945	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**7,046**	7,046	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	5,535	-	-	**-**	-	
6080	Contractual/Contract Labor	1,025	15,605	10,800	**19,800**	9,000	83.3%
6085	Projects - Engineering & Prof Fees	-	-	35,000	**-**	(35,000)	-100.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	995	1,909	10,844	**12,000**	1,156	10.7%
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	894	1,534	3,236	**1,790**	(1,446)	-44.7%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	1,108	4,561	6,630	**8,350**	1,720	25.9%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	164,147	178,835	198,000	**216,667**	18,667	9.4%
Contractual Total		**174,649**	**202,444**	**264,510**	**265,653**	**1,143**	**0.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	535	-	1,500	**1,500**	-	0.0%
6115	Materials & Supplies	8,671	6,120	12,600	**12,600**	-	0.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	133	-	**200**	200	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	2,675	217	3,000	**3,000**	-	0.0%
6145	Software Expense	3,286	3,422	15,251	**7,980**	(7,271)	-47.7%
6150	Business Meals	-	138	300	**520**	220	73.3%
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	60	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	1,643	1,441	4,200	**6,400**	2,200	52.4%
6327	Program Meals	-	-	2,440	**1,500**	(940)	-38.5%
Equipment & Supplies Total		**16,870**	**11,470**	**39,291**	**33,700**	**(5,591)**	**-14.2%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	6,913	6,538	8,600	**7,500**	(1,100)	-12.8%
6216	Maint Equipment Rent Expense	10,884	10,968	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**17,797**	**17,506**	**8,600**	**7,500**	**(1,100)**	**-12.8%**
6300	Phone/Cable/Cell/Connectivity	38,335	36,207	39,000	**2,006**	(36,994)	-94.9%
6400	Utilities Expense	5,351	7,061	7,300	**4,530**	(2,770)	-37.9%
6430	Streetlights	133,979	147,982	-	**-**	-	
Utilities Total		**177,664**	**191,250**	**46,300**	**6,536**	**(39,764)**	**-85.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	465,000	475,000	490,000	**500,000**	10,000	2.0%
6456	Interest - 2016 CC Revenue	106,909	94,680	82,188	**69,301**	(12,887)	-15.7%
6440	Principal - 2019 Refunding	-	-	-	**-**	-	
6441	Interest - 2019 Refunding	-	-	-	**-**	-	
6442	Principal - Series 2020 Refunding	-	-	-	**-**	-	
6443	Interest - Series 2020 Refunding	-	-	-	**-**	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	**-**	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	**-**	-	
6446	Principal - Series 2020	-	-	-	**-**	-	
6447	Interest - Series 2020	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	-	-	-	**-**	-	
6452	Interest - 2015 Series DA	-	-	-	**-**	-	
6453	Principal - 2015 Refunding DA	-	-	-	**-**	-	
6454	Interest - 2015 Refunding DA	-	-	-	**-**	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	**-**	-	
6496	Principal - Series 2020A Refunding	-	-	-	**-**	-	
6497	Interest - Series 2020A Refunding	-	-	-	**-**	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	**-**	-	
Debt Service Total		**571,909**	**569,680**	**572,188**	**569,301**	**(2,887)**	**-0.5%**
6220	Postage/Mailing/Shipping	47	-	50	**-**	(50)	-100.0%
6322	Printing Expense	-	96	200	**-**	(200)	-100.0%
6324	Advertising	919	819	1,200	**21,430**	20,230	1685.8%
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	-	-	-	**-**	-	
7000	Board Contingency	-	-	-	**-**	-	
All Other Total		**966**	**915**	**1,450**	**21,430**	**19,980**	**1377.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Administration**
120

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**1,648,574**	**1,790,353**	**1,537,269**	**1,545,305**	**8,036**	**0.5%**
Revenue Over(Under) Expenditures		**8,834,473**	**9,263,205**	**8,019,814**	**3,895,579**	**(4,124,235)**	**-51.4%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	49,199	590,000	**691,696**	101,696	17.2%
5903	Capital Improvements	-	27,996	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	50,000	**51,000**	1,000	2.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**77,195**	**640,000**	**742,696**	**102,696**	**16.0%**
	Transfers From Fund Balance				**691,696**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**8,834,473**	**9,186,010**	**7,379,814**	**3,844,579**	**(3,535,235)**	**-47.9%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	590,924	-	100,772	-
	Total	**-**	**-**	**590,924**	**-**	**100,772**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	155,782	191,233	257,224	**330,917**	73,693	28.6%
5012	Overtime	3,731	3,645	6,437	**5,154**	(1,283)	-19.9%
5014	Cell Phone Allowance	1,132	1,209	1,500	**1,500**	-	0.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**1,040**	1,040	
6405	Longevity Awards	513	465	725	**1,018**	293	40.3%
Salaries Total		**161,158**	**196,552**	**265,886**	**339,628**	**73,743**	**27.7%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	12,214	14,924	20,226	**25,867**	5,641	27.9%
5030	Health	14,476	26,412	48,313	**50,808**	2,495	5.2%
5031	Vision Insurance	245	321	566	**657**	91	16.1%
5032	Dental	1,030	1,421	2,582	**2,768**	186	7.2%
5034	Life	268	398	730	**687**	(44)	-6.0%
5035	Disability Insurance	986	1,391	564	**1,909**	1,345	238.4%
5040	Workers Compensation	2,089	2,284	2,218	**4,019**	1,801	81.2%
5050	Unemployment Insurance	19	177	585	**331**	(254)	-43.5%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	13,334	16,645	22,109	**27,490**	5,381	24.3%
Benefits Total		**44,662**	**63,973**	**97,894**	**114,536**	**16,642**	**17.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services 125**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	-	**60**	60	
5207	Mileage	-	-	-	**2,100**	2,100	
Travel Total		**-**	**-**	**-**	**2,160**	**2,160**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**5,000**	5,000	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	111,419	121,676	155,170	**178,799**	23,629	15.2%
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**5,000**	5,000	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	-	**-**	-	
6080	Contractual/Contract Labor	-	-	-	**16,150**	16,150	
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	-	8	400	**400**	0	0.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	60	-	3,000	**4,890**	1,890	63.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**111,479**	**121,683**	**158,570**	**210,239**	**51,669**	**32.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	240	2,058	1,000	**39,400**	38,400	3840.0%
6115	Materials & Supplies	269	897	1,600	**2,650**	1,050	65.6%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	2,679	264	2,200	**2,480**	280	12.7%
6124	Fuel / Oil	9,129	9,609	9,200	**10,000**	800	8.7%
6130	Furniture	220	278	-	**1,000**	1,000	
6145	Software Expense	-	-	-	**1,150**	1,150	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	53	300	**1,300**	1,000	333.3%
Equipment & Supplies Total		**12,537**	**13,159**	**14,300**	**57,980**	**43,680**	**305.5%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	2,705	3,011	6,000	**6,200**	200	3.3%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	1,836	-	2,500	**2,200**	(300)	-12.0%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**4,541**	**3,011**	**8,500**	**8,400**	**(100)**	**-1.2%**
6300	Phone/Cable/Cell/Connectivity	648	125	-	**1,957**	1,957	
6400	Utilities Expense	-	-	-	**1,190**	1,190	
6430	Streetlights	-	-	171,400	**155,700**	(15,700)	-9.2%
Utilities Total		**648**	**125**	**171,400**	**158,847**	**(12,553)**	**-7.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	**100**	100	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**100**	**100**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Safety and Security Services**
125

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**335,024**	**398,504**	**716,549**	**891,890**	**175,341**	**24.5%**
Revenue Over(Under) Expenditures		**(335,024)**	**(398,504)**	**(716,549)**	**(891,890)**	**(175,341)**	**24.5%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	67,918	24,251	-	**80,000**	80,000	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**67,918**	**24,251**	**-**	**80,000**	**80,000**	
	Transfers From Fund Balance				**80,000**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(402,942)**	**(422,755)**	**(716,549)**	**(891,890)**	**(175,341)**	**24.5%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	80,000	-
	Total	**-**	**-**	**-**	**-**	**80,000**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	1,606,000	**1,603,000**	(3,000)	-0.2%
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**1,606,000**	**1,603,000**	**(3,000)**	**-0.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**1,606,000**	**1,603,000**	**(3,000)**	**-0.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	-	-	-	-	-	
5012	Overtime	-	-	-	-	-	
5014	Cell Phone Allowance	-	-	-	-	-	
5015	Compensation Other	-	-	-	-	-	
6313	Certification Pay	-	-	-	-	-	
6405	Longevity Awards	-	-	-	-	-	
Salaries Total		-	-	-	-	-	
5013	Director Fees	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	
5020	FICA / Medicare	-	-	-	-	-	
5030	Health	-	-	-	-	-	
5031	Vision Insurance	-	-	-	-	-	
5032	Dental	-	-	-	-	-	
5034	Life	-	-	-	-	-	
5035	Disability Insurance	-	-	-	-	-	
5040	Workers Compensation	-	-	-	-	-	
5050	Unemployment Insurance	-	-	-	-	-	
5065	Education Reimbursement	-	-	-	-	-	
5070	Retirement	-	-	-	-	-	
Benefits Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	1,317,000	**1,312,000**	(5,000)	-0.4%
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	-	-	-	-	-	
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**-**	**-**	**1,317,000**	**1,312,000**	**(5,000)**	**-0.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Expense	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	
Equipment & Supplies Total		**-**	**-**	**-**	**-**	**-**	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
6321	Non-recurring Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Waste Management Services**
575

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**-**	**-**	**1,317,000**	**1,312,000**	**(5,000)**	**-0.4%**
Revenue Over(Under) Expenditures		**-**	**-**	**289,000**	**291,000**	**2,000**	**0.7%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**-**	**-**	**289,000**	**291,000**	**2,000**	**0.7%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	1,398,153	1,554,850	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**1,398,153**	**1,554,850**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	0	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**0**	**-**	**-**	**-**	
Total Revenues		**1,398,153**	**1,554,850**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	221,195	334,287	316,323	**324,489**	8,167	2.6%
5012	Overtime	1,372	911	2,685	**2,737**	52	1.9%
5014	Cell Phone Allowance	277	304	300	**300**	-	0.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	890	1,322	1,460	**640**	(820)	-56.2%
Salaries Total		**223,734**	**336,823**	**320,768**	**328,166**	**7,399**	**2.3%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	16,985	25,513	24,516	**25,082**	566	2.3%
5030	Health	31,399	55,725	57,976	**57,304**	(672)	-1.2%
5031	Vision Insurance	439	673	680	**748**	68	10.1%
5032	Dental	1,851	2,991	3,098	**2,998**	(101)	-3.3%
5034	Life	469	675	882	**785**	(97)	-11.0%
5035	Disability Insurance	1,632	2,263	678	**1,971**	1,292	190.5%
5040	Workers Compensation	3,218	3,364	2,727	**3,941**	1,214	44.5%
5050	Unemployment Insurance	104	952	702	**378**	(324)	-46.2%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	18,584	27,999	26,799	**26,656**	(144)	-0.5%
Benefits Total		**74,681**	**120,154**	**118,058**	**119,862**	**1,804**	**1.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	400	**400**	-	0.0%
5202	Lodging	-	1,694	900	**900**	-	0.0%
5204	Cab Fare / local transportation	-	-	150	**150**	-	0.0%
5205	Parking	-	135	-	**135**	135	
5206	Travel Meals	-	324	200	**360**	160	80.0%
5207	Mileage	-	232	50	**380**	330	659.4%
Travel Total		**-**	**2,385**	**1,700**	**2,325**	**625**	**36.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	130,318	-	-	-	
6070	Maintenance Contracts	-	20,641	2,300	-	(2,300)	-100.0%
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	1,308,698	1,259,223	-	-	-	
6305	Bill Production Expense	1,673	9,727	-	-	-	
6310	Fees/Dues/Subscription Expense	2,066	190	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	75	3,575	3,365	**3,500**	135	4.0%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**1,312,512**	**1,423,675**	**5,665**	**3,500**	**(2,165)**	**-38.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	1,097	315	1,200	**1,000**	(200)	-16.7%
6115	Materials & Supplies	2,172	2,159	2,200	**2,200**	0	0.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	277	-	**350**	350	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	329	-	400	**400**	-	0.0%
6145	Software Expense	1,628	265	-	**1,088**	1,088	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	320	635	400	**600**	200	50.0%
Equipment & Supplies Total		**5,546**	**3,651**	**4,200**	**5,638**	**1,438**	**34.2%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	2,791	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**2,791**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	405	418	500	**2,784**	2,284	456.8%
6400	Utilities Expense	-	-	-	**5,610**	5,610	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**405**	**418**	**500**	**8,394**	**7,894**	**1578.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	3,009	29,152	3,000	**1,000**	(2,000)	-66.7%
6322	Printing Expense	260	356	420	**3,450**	3,030	721.4%
6324	Advertising	-	6,990	5,000	**5,000**	(0)	0.0%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	11,610	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**3,268**	**48,107**	**8,420**	**9,450**	**1,030**	**12.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Customer Service**
130

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**1,620,146**	**1,938,005**	**459,311**	**477,335**	**18,024**	**3.9%**
Revenue Over(Under) Expenditures		**(221,993)**	**(383,154)**	**(459,311)**	**(477,335)**	**(18,024)**	**3.9%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(221,993)**	**(383,154)**	**(459,311)**	**(477,335)**	**(18,024)**	**3.9%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	117,302	126,313	134,691	**138,695**	4,004	3.0%
5012	Overtime	133	1,371	170	**175**	6	3.2%
5014	Cell Phone Allowance	302	304	300	**300**	-	0.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	283	260	**260**	(0)	0.0%
6405	Longevity Awards	220	340	460	**600**	140	30.4%
Salaries Total		**117,957**	**128,611**	**135,881**	**140,031**	**4,149**	**3.1%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	8,946	9,722	10,372	**10,689**	317	3.1%
5030	Health	15,228	17,681	19,325	**18,260**	(1,065)	-5.5%
5031	Vision Insurance	212	215	227	**235**	8	3.6%
5032	Dental	893	954	1,033	**976**	(57)	-5.5%
5034	Life	233	236	288	**262**	(26)	-9.2%
5035	Disability Insurance	718	729	248	**648**	399	160.8%
5040	Workers Compensation	1,196	1,261	1,161	**1,684**	523	45.1%
5050	Unemployment Insurance	38	346	234	**126**	(108)	-46.2%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	9,807	10,934	11,338	**11,360**	22	0.2%
Benefits Total		**37,271**	**42,078**	**44,226**	**44,240**	**14**	**0.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	750	**750**	-	0.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	180	**460**	280	155.6%
5207	Mileage	96	-	350	**630**	280	80.0%
Travel Total		**96**	**-**	**1,280**	**1,840**	**560**	**43.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	62,723	173,551	300,400	**152,260**	(148,140)	-49.3%
6045	Contractual/Website	2,100	2,226	3,000	**5,000**	2,000	66.7%
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	7,528	7,872	20,500	**30,004**	9,504	46.4%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	-	**-**	-	
6080	Contractual/Contract Labor	1,523	13,574	15,000	**12,000**	(3,000)	-20.0%
6085	Projects - Engineering & Prof Fees	-	37,281	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	648	3,595	2,600	**2,600**	-	0.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	5,403	(21)	1,000	**-**	(1,000)	-100.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**79,925**	**238,077**	**342,500**	**201,864**	**(140,636)**	**-41.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	8,255	23,472	15,848	**36,000**	20,152	127.2%
6115	Materials & Supplies	4,065	4,220	4,000	**4,200**	200	5.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	7,371	1,500	**1,500**	-	0.0%
6145	Software Expense	53,107	68,850	66,900	**233,060**	166,160	248.4%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	4,000	**3,904**	(96)	-2.4%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**65,426**	**103,913**	**92,248**	**278,664**	**186,415**	**202.1%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	5,653	7,165	10,150	**3,292**	(6,858)	-67.6%
6400	Utilities Expense	-	-	-	**1,190**	1,190	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**5,653**	**7,165**	**10,150**	**4,482**	**(5,668)**	**-55.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Information Technology**
135

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**306,328**	**519,843**	**626,285**	**671,120**	**44,834**	**7.2%**
Revenue Over(Under) Expenditures		**(306,328)**	**(519,843)**	**(626,285)**	**(671,120)**	**(44,834)**	**7.2%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	226,357	5,697	-	-	-	
5903	Capital Improvements	-	32,348	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	10,000	**10,200**	200	2.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**226,357**	**38,045**	**10,000**	**10,200**	**200**	**2.0%**
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(532,685)**	**(557,888)**	**(636,285)**	**(681,320)**	**(45,034)**	**7.1%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	153,413	164,543	182,778	**162,040**	(20,738)	-11.3%
5012	Overtime	373	5	5,212	**3,206**	(2,006)	-38.5%
5014	Cell Phone Allowance	-	-	-	**-**	-	
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	68	218	323	**453**	130	40.3%
Salaries Total		**153,854**	**164,766**	**188,313**	**165,698**	**(22,614)**	**-12.0%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	11,747	12,533	14,406	**12,676**	(1,730)	-12.0%
5030	Health	18,188	18,098	19,325	**15,978**	(3,348)	-17.3%
5031	Vision Insurance	215	215	227	**226**	(1)	-0.2%
5032	Dental	906	955	1,033	**854**	(179)	-17.3%
5034	Life	135	142	299	**229**	(70)	-23.4%
5035	Disability Insurance	605	630	286	**865**	580	203.0%
5040	Workers Compensation	1,921	1,730	1,576	**1,968**	392	24.9%
5050	Unemployment Insurance	59	538	234	**110**	(124)	-52.9%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	12,815	14,041	15,748	**13,471**	(2,276)	-14.5%
Benefits Total		**46,590**	**48,883**	**53,132**	**46,377**	**(6,755)**	**-12.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	458	-	600	**-**	(600)	-100.0%
5202	Lodging	1,601	474	1,000	**1,000**	-	0.0%
5204	Cab Fare / local transportation	57	-	200	**300**	100	50.0%
5205	Parking	-	-	100	**100**	-	0.0%
5206	Travel Meals	328	93	500	**360**	(140)	-28.0%
5207	Mileage	-	298	500	**780**	280	56.0%
Travel Total		**2,443**	**864**	**2,900**	**2,540**	**(360)**	**-12.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	20,031	19,600	15,000	-	(15,000)	-100.0%
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	1,384	-	13,000	-	(13,000)	-100.0%
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	600	9,000	**3,500**	(5,500)	-61.1%
6085	Projects - Engineering & Prof Fees	-	-	20,000	-	(20,000)	-100.0%
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	14,892	3,094	4,300	**1,660**	(2,640)	-61.4%
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	6,158	630	4,645	**6,450**	1,805	38.9%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**42,464**	**23,924**	**65,945**	**11,610**	**(54,335)**	**-82.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	209	-	500	**-**	(500)	-100.0%
6115	Materials & Supplies	2,490	1,872	4,900	**3,400**	(1,500)	-30.6%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	159	-	**1,000**	1,000	
6145	Software Expense	9,402	9,612	1,500	**11,998**	10,498	699.8%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	97	58	600	**200**	(400)	-66.7%
6327	Program Meals	6,576	7,256	12,500	**10,000**	(2,500)	-20.0%
Equipment & Supplies Total		**18,775**	**18,957**	**20,000**	**26,598**	**6,598**	**33.0%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	**1,039**	1,039	
6400	Utilities Expense	-	-	-	**1,190**	1,190	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**2,229**	**2,229**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	500	-	(500)	-100.0%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	31,019	18,194	26,000	**21,775**	(4,225)	-16.3%
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**31,019**	**18,194**	**26,500**	**21,775**	**(4,725)**	**-17.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Human Resources**
140

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**295,144**	**275,588**	**356,790**	**276,827**	**(79,963)**	**-22.4%**
Revenue Over(Under) Expenditures		**(295,144)**	**(275,588)**	**(356,790)**	**(276,827)**	**79,963**	**-22.4%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(295,144)**	**(275,588)**	**(356,790)**	**(276,827)**	**79,963**	**-22.4%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	368,254	440,468	518,412	**600,215**	81,803	15.8%
5012	Overtime	2,995	583	1,629	**1,381**	(248)	-15.2%
5014	Cell Phone Allowance	2	304	300	**-**	(300)	-100.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	1,400	1,571	1,808	**1,415**	(393)	-21.7%
Salaries Total		**372,651**	**442,925**	**522,148**	**603,010**	**80,862**	**15.5%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	27,233	32,206	39,921	**46,130**	6,209	15.6%
5030	Health	43,161	53,770	66,960	**84,507**	17,547	26.2%
5031	Vision Insurance	585	609	745	**1,006**	260	34.9%
5032	Dental	2,454	2,731	3,431	**4,289**	858	25.0%
5034	Life	650	668	878	**1,046**	168	19.2%
5035	Disability Insurance	2,283	2,511	800	**3,375**	2,575	321.8%
5040	Workers Compensation	6,396	4,870	4,470	**7,290**	2,820	63.1%
5050	Unemployment Insurance	160	1,461	819	**504**	(315)	-38.5%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	30,988	37,689	43,640	**49,025**	5,385	12.3%
Benefits Total		**113,909**	**136,516**	**161,665**	**197,171**	**35,507**	**22.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	219	-	500	**1,500**	1,000	200.0%
5202	Lodging	874	-	600	**2,500**	1,900	316.7%
5204	Cab Fare / local transportation	66	-	100	**100**	-	0.0%
5205	Parking	51	-	100	**100**	-	0.0%
5206	Travel Meals	-	-	-	**60**	60	
5207	Mileage	24	68	500	**480**	(20)	-4.0%
Travel Total		**1,235**	**68**	**1,800**	**4,740**	**2,940**	**163.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	55,950	47,000	86,000	**74,400**	(11,600)	-13.5%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	(0)	0.0%
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	121,324	8,538	125,600	**180,000**	54,400	43.3%
6070	Maintenance Contracts	30,919	16,680	42,800	**46,035**	3,235	7.6%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	-	**-**	-	
6080	Contractual/Contract Labor	135	-	6,000	**2,000**	(4,000)	-66.7%
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	3,000	**3,100**	100	3.3%
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**10,200**	10,200	
6310	Fees/Dues/Subscription Expense	458	1,261	600	**1,740**	1,140	190.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	1,661	1,237	8,000	**4,300**	(3,700)	-46.3%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**230,447**	**94,715**	**292,000**	**341,775**	**49,775**	**17.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	933	763	400	**500**	100	25.0%
6115	Materials & Supplies	1,912	3,205	4,500	**3,000**	(1,500)	-33.3%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	1,350	399	1,500	**1,500**	-	0.0%
6145	Software Expense	144	565	400	**2,254**	1,854	463.5%
6150	Business Meals	-	-	-	**100**	100	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	32	500	**250**	(250)	-50.0%
Equipment & Supplies Total		**4,340**	**4,964**	**7,300**	**7,604**	**304**	**4.2%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	2,748	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**2,748**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	**1,957**	1,957	
6400	Utilities Expense	-	-	-	**4,530**	4,530	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**6,487**	**6,487**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	**-**	-	
6456	Interest - 2016 CC Revenue	-	-	-	**-**	-	
6440	Principal - 2019 Refunding	-	-	-	**-**	-	
6441	Interest - 2019 Refunding	-	-	-	**-**	-	
6442	Principal - Series 2020 Refunding	-	-	-	**-**	-	
6443	Interest - Series 2020 Refunding	-	-	-	**-**	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	**-**	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	**-**	-	
6446	Principal - Series 2020	-	-	-	**-**	-	
6447	Interest - Series 2020	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	-	-	-	**-**	-	
6452	Interest - 2015 Series DA	-	-	-	**-**	-	
6453	Principal - 2015 Refunding DA	-	-	-	**-**	-	
6454	Interest - 2015 Refunding DA	-	-	-	**-**	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	**-**	-	
6496	Principal - Series 2020A Refunding	-	-	-	**-**	-	
6497	Interest - Series 2020A Refunding	-	-	-	**-**	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	**-**	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	22,774	64	27,096	**28,008**	912	3.4%
6322	Printing Expense	459	96	-	**100**	100	
6324	Advertising	-	-	-	**-**	-	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	(39)	1,199	4,000	**15,000**	11,000	275.0%
6461	Fiscal Agent Fees	-	-	-	**-**	-	
7000	Board Contingency	-	-	-	**-**	-	
All Other Total		**23,194**	**1,359**	**31,096**	**43,108**	**12,012**	**38.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Financial Services**
145

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**748,523**	**680,548**	**1,016,009**	**1,203,895**	**187,887**	**18.5%**
Revenue Over(Under) Expenditures		**(748,523)**	**(680,548)**	**(1,016,009)**	**(1,203,895)**	**(187,887)**	**18.5%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(748,523)**	**(680,548)**	**(1,016,009)**	**(1,203,895)**	**(187,887)**	**18.5%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	-	-	286,252	**188,615**	(97,638)	-34.1%
5012	Overtime	-	-	199	**821**	622	313.1%
5014	Cell Phone Allowance	-	-	600	**300**	(300)	-50.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	1,040	**1,040**	(0)	0.0%
6405	Longevity Awards	-	-	229	**340**	111	48.6%
Salaries Total		**-**	**-**	**288,320**	**191,116**	**(97,204)**	**-33.7%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	-	-	22,011	**14,597**	(7,413)	-33.7%
5030	Health	-	-	31,659	**18,260**	(13,399)	-42.3%
5031	Vision Insurance	-	-	340	**235**	(105)	-30.9%
5032	Dental	-	-	1,623	**976**	(647)	-39.9%
5034	Life	-	-	299	**262**	(37)	-12.4%
5035	Disability Insurance	-	-	286	**931**	646	226.2%
5040	Workers Compensation	-	-	2,468	**2,291**	(177)	-7.2%
5050	Unemployment Insurance	-	-	374	**126**	(248)	-66.3%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	-	-	24,061	**15,513**	(8,547)	-35.5%
Benefits Total		**-**	**-**	**83,120**	**53,191**	**(29,929)**	**-36.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	1,800	**1,890**	90	5.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	250	**160**	(90)	-36.0%
5206	Travel Meals	-	-	600	**606**	6	1.0%
5207	Mileage	-	-	700	**790**	90	12.9%
Travel Total		**-**	**-**	**3,350**	**3,446**	**96**	**2.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	6,000	**33,400**	27,400	456.7%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	75,000	**55,000**	(20,000)	-26.7%
6080	Contractual/Contract Labor	-	-	-	**-**	-	
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	-	-	750	**930**	180	24.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	-	-	2,575	**1,200**	(1,375)	-53.4%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**-**	**-**	**84,325**	**90,530**	**6,205**	**7.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	-	3,900	**-**	(3,900)	-100.0%
6115	Materials & Supplies	-	-	480	**350**	(130)	-27.1%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**428**	428	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	260	**500**	240	92.3%
Equipment & Supplies Total		**-**	**-**	**4,640**	**1,278**	**(3,362)**	**-72.5%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	**795**	795	
6400	Utilities Expense	-	-	-	**650**	650	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**1,445**	**1,445**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Shared Services**
CC: **Engineering and GIS**
150

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**-**	**-**	**463,755**	**341,006**	**(122,749)**	**-26.5%**
Revenue Over(Under) Expenditures		**-**	**-**	**(463,755)**	**(341,006)**	**122,749**	**-26.5%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	**-**	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	**58,500**	58,500	
5903	Capital Improvements	-	-	130,000	**-**	(130,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	-	**-**	-	
5910	Reimbursable Capital Projects	-	-	-	**-**	-	
Capital Outlay Expenditures Total		**-**	**-**	**130,000**	**58,500**	**(71,500)**	**-55.0%**
	Transfers From Fund Balance				**58,500**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**-**	**-**	**(593,755)**	**(341,006)**	**252,749**	**-42.6%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	48,500	-	10,000	-
	Total	**-**	**-**	**48,500**	**-**	**10,000**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		-	-	-	-	-	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	-	-	-	-	-	
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	-	-	-	-	-	
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	37,001	21,161	9,981	**1,076**	(8,905)	-89.2%
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	43,392	50,558	27,600	**40,000**	12,400	44.9%
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**80,393**	**71,718**	**37,581**	**41,076**	**3,495**	**9.3%**
Total Revenues		**80,393**	**71,718**	**37,581**	**41,076**	**3,495**	**9.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	-	-	-	-	-	
5012	Overtime	-	-	-	-	-	
5014	Cell Phone Allowance	-	-	-	-	-	
5015	Compensation Other	-	-	-	-	-	
6313	Certification Pay	-	-	-	-	-	
6405	Longevity Awards	-	-	-	-	-	
Salaries Total		-	-	-	-	-	
5013	Director Fees	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	
5020	FICA / Medicare	-	-	-	-	-	
5030	Health	-	-	-	-	-	
5031	Vision Insurance	-	-	-	-	-	
5032	Dental	-	-	-	-	-	
5034	Life	-	-	-	-	-	
5035	Disability Insurance	-	-	-	-	-	
5040	Workers Compensation	-	-	-	-	-	
5050	Unemployment Insurance	-	-	-	-	-	
5065	Education Reimbursement	-	-	-	-	-	
5070	Retirement	-	-	-	-	-	
Benefits Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	-	-	-	-	-	
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Expense	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	
Equipment & Supplies Total		**-**	**-**	**-**	**-**	**-**	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
6321	Non-recurring Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Builders Park Fees**
225

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**-**	**-**	**-**	**-**	**-**	
Revenue Over(Under) Expenditures		**80,393**	**71,718**	**37,581**	**41,076**	**3,495**	**9.3%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	78,347	50,529	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**78,347**	**50,529**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**2,046**	**21,189**	**37,581**	**41,076**	**3,495**	**9.3%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**4,736,861**	4,736,861	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**4,736,861**	**4,736,861**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	208,193	200,735	182,200	**208,000**	25,800	14.2%
4504	Community Events Revenue	16,365	17,117	19,500	**20,975**	1,475	7.6%
4505	Program Revenue Contract	373,862	396,594	335,500	**343,490**	7,990	2.4%
4510	Programming Events Income	78,399	71,210	92,100	**73,575**	(18,525)	-20.1%
4515	Camp Income	344,267	454,992	432,600	**460,340**	27,740	6.4%
4518	Memberships - Short Term	66,956	65,340	55,000	**54,000**	(1,000)	-1.8%
4519	New Memberships	32,230	24,535	25,000	**20,000**	(5,000)	-20.0%
4520	Memberships	628,425	709,158	600,000	**650,000**	50,000	8.3%
4521	Season Passes	70,998	91,017	85,500	**88,000**	2,500	2.9%
4522	Day Passes	101,069	124,218	102,500	**100,800**	(1,700)	-1.7%
4523	Fitness Revenue	489,719	456,816	430,050	**455,530**	25,480	5.9%
4524	Senior Programs	400	520	400	**1,250**	850	212.5%
4525	Child Programs / Child Play	3,695	4,665	4,000	**3,500**	(500)	-12.5%
4145	Parks Maintenance Fee	-	-	360,828	**712,000**	351,172	97.3%
Recreational Program Revenue Total		**2,414,576**	**2,616,918**	**2,725,178**	**3,191,460**	**466,282**	**17.1%**
4130	Builder Park Fees	37,001	21,161	9,981	**1,076**	(8,905)	-89.2%
4140	Emergency Management and Haza	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Civil Penalties	-	-	-	**-**	-	
4405	Interest Income	43,392	50,558	27,600	**40,000**	12,400	44.9%
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	33,010	21,826	22,500	**20,720**	(1,780)	-7.9%
4502	Promotional Materials	867	1,605	4,000	**6,000**	2,000	50.0%
Investment & Other Revenue Total		**114,269**	**95,149**	**64,081**	**67,796**	**3,715**	**5.8%**
Total Revenues		**2,528,846**	**2,712,068**	**2,789,259**	**7,996,117**	**5,206,858**	**186.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	2,622,095	2,842,501	3,322,316	**3,570,608**	248,292	7.5%
5012	Overtime	30,580	26,779	38,805	**32,665**	(6,140)	-15.8%
5014	Cell Phone Allowance	4,621	4,808	5,280	**5,805**	525	9.9%
5015	Compensation Other	-	-	27,740	**30,670**	2,930	10.6%
6313	Certification Pay	-	11,837	17,550	**21,892**	4,342	24.7%
6405	Longevity Awards	12,220	12,125	12,822	**15,199**	2,377	18.5%
Salaries Total		**2,669,515**	**2,898,050**	**3,424,513**	**3,676,838**	**252,326**	**7.4%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	201,683	217,160	258,747	**278,488**	19,741	7.6%
5030	Health	215,780	271,207	368,602	**364,136**	(4,466)	-1.2%
5031	Vision Insurance	3,062	3,316	4,320	**4,655**	334	7.7%
5032	Dental	12,888	14,592	19,467	**19,266**	(201)	-1.0%
5034	Life	2,741	2,790	3,973	**4,809**	837	21.1%
5035	Disability Insurance	8,957	9,319	3,270	**11,861**	8,590	262.7%
5040	Workers Compensation	32,909	31,081	28,588	**43,247**	14,659	51.3%
5050	Unemployment Insurance	1,118	10,213	18,707	**10,338**	(8,369)	-44.7%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	165,511	186,848	231,211	**229,758**	(1,452)	-0.6%
Benefits Total		**644,649**	**746,525**	**936,886**	**966,557**	**29,671**	**3.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	1,031	1,550	**1,750**	200	12.9%
5202	Lodging	1,852	2,260	4,450	**5,750**	1,300	29.2%
5204	Cab Fare / local transportation	-	822	500	**1,450**	950	190.0%
5205	Parking	-	236	350	**800**	450	128.6%
5206	Travel Meals	669	1,058	2,050	**2,820**	770	37.6%
5207	Mileage	903	1,014	3,500	**5,260**	1,760	50.3%
Travel Total		**3,425**	**6,421**	**12,400**	**17,830**	**5,430**	**43.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	262,071	245,196	215,150	**233,818**	18,668	8.7%
6040	Contractual/Network maint/dev.	-	-	30,000	**-**	(30,000)	-100.0%
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	9,928	9,379	14,800	**12,545**	(2,255)	-15.2%
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	56,206	60,253	60,000	**65,000**	5,000	8.3%
6070	Maintenance Contracts	643,306	654,041	707,650	**755,608**	47,958	6.8%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	2,943	8,279	-	**25,000**	25,000	
6080	Contractual/Contract Labor	269,170	207,691	317,400	**290,839**	(26,561)	-8.4%
6085	Projects - Engineering & Prof Fees	-	91,365	150,000	**150,000**	-	0.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	31	-	38,500	**41,800**	3,300	8.6%
6250	Solid Waste Service	9,514	-	-	**-**	-	
6305	Bill Production Expense	1,110	-	7,000	**-**	(7,000)	-100.0%
6310	Fees/Dues/Subscription Expense	77,457	49,732	73,485	**73,332**	(153)	-0.2%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	15,911	13,040	18,000	**20,260**	2,260	12.6%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**1,347,646**	**1,338,977**	**1,631,985**	**1,668,202**	**36,217**	**2.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	33,417	41,753	89,700	**89,100**	(600)	-0.7%
6115	Materials & Supplies	200,863	237,256	260,200	**275,595**	15,395	5.9%
6120	Chemicals	65,376	66,759	75,500	**76,935**	1,435	1.9%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	10,856	14,276	13,800	**20,300**	6,500	47.1%
6124	Fuel / Oil	18,150	18,234	18,000	**20,000**	2,000	11.1%
6130	Furniture	8,999	16,389	15,000	**16,000**	1,000	6.7%
6145	Software Expense	2,573	3,217	3,000	**7,696**	4,696	156.5%
6150	Business Meals	-	138	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	6,584	547	15,000	**-**	(15,000)	-100.0%
6160	Training Materials	200	633	3,000	**750**	(2,250)	-75.0%
6180	T-Shirts/Pins/Etc.	65,004	59,954	70,050	**79,025**	8,975	12.8%
6327	Program Meals	759	1,445	3,000	**3,200**	200	6.7%
Equipment & Supplies Total		**412,779**	**460,602**	**566,250**	**588,601**	**22,351**	**3.9%**
6212	Mobile Equipment Repairs & Mainte	-	-	4,500	**4,500**	-	0.0%
6213	Vehicle Repairs & Maintenance	21,861	29,588	19,000	**37,400**	18,400	96.8%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	27,039	35,790	3,500	**4,400**	900	25.7%
6320	Repairs & Maintenance	145,017	153,594	168,200	**248,150**	79,950	47.5%
6321	Non-recurring Maintenance	-	72,263	48,000	**-**	(48,000)	-100.0%
Maintenance, Repair & Facility Total		**193,916**	**291,236**	**243,200**	**294,450**	**51,250**	**21.1%**
6300	Phone/Cable/Cell/Connectivity	14,693	8,798	13,400	**33,479**	20,079	149.8%
6400	Utilities Expense	135,353	175,240	181,200	**178,460**	(2,740)	-1.5%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**150,046**	**184,038**	**194,600**	**211,939**	**17,339**	**8.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	4,067	4,533	7,200	**1,150**	(6,050)	-84.0%
6322	Printing Expense	15,062	17,122	18,350	**19,250**	900	4.9%
6324	Advertising	1,237	303	250	**2,300**	2,050	820.0%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**20,365**	**21,958**	**25,800**	**22,700**	**(3,100)**	**-12.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC:

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**5,442,341**	**5,947,807**	**7,035,633**	**7,447,117**	**411,484**	**5.8%**
Revenue Over(Under) Expenditures		**(2,913,496)**	**(3,235,739)**	**(4,246,375)**	**549,000**	**4,795,375**	**-112.9%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	300,000	**300,000**	-	0.0%
Reimbursable Capital Project Revenue Total		**-**	**-**	**300,000**	**300,000**	**-**	**0.0%**
5901	Capital Expenditures	2,030,791	1,261,160	3,657,552	**1,814,191**	(1,843,362)	-50.4%
5903	Capital Improvements	-	263,117	252,500	**-**	(252,500)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	181,000	**173,400**		0.0%
5910	Reimbursable Capital Projects	-	-	300,000	**300,000**	-	0.0%
Capital Outlay Expenditures Total		**2,030,791**	**1,524,277**	**4,391,052**	**2,287,591**	**(2,103,462)**	**-47.9%**
	Transfers From Fund Balance				**1,265,191**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**(4,944,287)**	**(4,760,016)**	**(8,337,427)**	**(173,400)**	**8,164,027**	**-97.9%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	88,709	1,099,482	52,000	25,000	549,000
	Total	**-**	**88,709**	**1,099,482**	**52,000**	**25,000**	**549,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Revenue & Sources							
4101	Property Tax Income	-	-	-	**502,735**	502,735	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**502,735**	**502,735**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	12,245	17,315	19,000	**20,000**	1,000	5.3%
4504	Community Events Revenue	16,365	17,117	19,500	**20,975**	1,475	7.6%
4505	Program Revenue Contract	49,822	49,929	52,000	**50,000**	(2,000)	-3.8%
4510	Programming Events Income	1,955	2,155	1,500	**1,200**	(300)	-20.0%
4515	Camp Income	-	-	-	**-**	-	
4518	Memberships - Short Term	-	-	-	**-**	-	
4519	New Memberships	-	-	-	**-**	-	
4520	Memberships	-	-	-	**-**	-	
4521	Season Passes	4,675	5,747	5,500	**5,500**	0	0.0%
4522	Day Passes	-	-	-	**-**	-	
4523	Fitness Revenue	157,890	99,406	103,180	**107,240**	4,060	3.9%
4524	Senior Programs	-	-	-	**-**	-	
4525	Child Programs / Child Play	-	-	-	**-**	-	
4145	Parks Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**242,952**	**191,669**	**200,680**	**204,915**	**4,235**	**2.1%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Haza	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Civil Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	-	-	-	**-**	-	
4502	Promotional Materials	867	1,605	4,000	**6,000**	2,000	50.0%
Investment & Other Revenue Total		**867**	**1,605**	**4,000**	**6,000**	**2,000**	**50.0%**
Total Revenues		**243,819**	**193,274**	**204,680**	**713,650**	**508,970**	**248.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	217,592	256,680	262,278	**267,975**	5,696	2.2%
5012	Overtime	2,230	2,397	4,017	**4,555**	538	13.4%
5014	Cell Phone Allowance	456	724	726	**684**	(42)	-5.8%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	654	611	**647**	36	6.0%
6405	Longevity Awards	1,127	1,148	1,411	**1,633**	222	15.7%
Salaries Total		**221,404**	**261,602**	**269,043**	**275,494**	**6,451**	**2.4%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	16,645	19,551	20,526	**21,023**	497	2.4%
5030	Health	21,915	33,455	38,254	**34,119**	(4,136)	-10.8%
5031	Vision Insurance	304	402	441	**431**	(10)	-2.2%
5032	Dental	1,269	1,761	1,990	**1,778**	(212)	-10.6%
5034	Life	312	377	459	**459**	0	0.0%
5035	Disability Insurance	1,002	1,240	389	**1,103**	714	183.8%
5040	Workers Compensation	2,594	2,560	2,259	**3,249**	990	43.8%
5050	Unemployment Insurance	82	746	847	**482**	(366)	-43.2%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	17,537	21,400	22,438	**21,867**	(571)	-2.5%
Benefits Total		**61,659**	**81,492**	**87,602**	**84,511**	**(3,092)**	**-3.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	297	-	400	**400**	-	0.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	-	**60**	60	
5207	Mileage	101	125	50	**330**	280	559.5%
Travel Total		**398**	**125**	**450**	**790**	**340**	**75.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	38,322	34,899	38,000	**35,000**	(3,000)	-7.9%
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	7,480	8,114	11,000	**8,645**	(2,355)	-21.4%
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**-**	-	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	2,943	8,279	-	**5,000**	5,000	
6080	Contractual/Contract Labor	62,427	37,509	43,600	**40,850**	(2,750)	-6.3%
6085	Projects - Engineering & Prof Fees	-	(608)	100,000	**150,000**	50,000	50.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	38,500	**41,800**	3,300	8.6%
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	7,015	2,187	1,205	**1,448**	243	20.2%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	283	(40)	-	**400**	400	
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**118,469**	**90,341**	**232,305**	**283,143**	**50,838**	**21.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	-	-	**-**	-	
6115	Materials & Supplies	36,609	31,630	35,250	**29,325**	(5,925)	-16.8%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**1,340**	1,340	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	138	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	24,599	19,942	27,200	**31,655**	4,455	16.4%
6327	Program Meals	231	73	500	**300**	(200)	-40.0%
Equipment & Supplies Total		**61,439**	**51,783**	**62,950**	**62,620**	**(330)**	**-0.5%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	15,473	35,465	-	**-**	-	
6320	Repairs & Maintenance	-	-	700	**700**	-	0.0%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**15,473**	**35,465**	**700**	**700**	**-**	**0.0%**
6300	Phone/Cable/Cell/Connectivity	-	-	-	**1,242**	1,242	
6400	Utilities Expense	-	-	-	**3,350**	3,350	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**4,592**	**4,592**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	26	-	200	-	(200)	-100.0%
6322	Printing Expense	226	-	150	-	(150)	-100.0%
6324	Advertising	305	-	250	**1,800**	1,550	620.0%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**557**	**-**	**600**	**1,800**	**1,200**	**200.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Programs**
200

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**479,399**	**520,807**	**653,651**	**713,650**	**59,999**	**9.2%**
Revenue Over(Under) Expenditures		**(235,580)**	**(327,533)**	**(448,971)**	**-**	**448,971**	**-100.0%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	300,000	**300,000**	-	0.0%
Reimbursable Capital Project Revenue Total		**-**	**-**	**300,000**	**300,000**	**-**	**0.0%**
5901	Capital Expenditures	23,119	168,062	1,199,152	**132,000**	(1,067,152)	-89.0%
5903	Capital Improvements	-	-	-	**-**	-	
7001	Transfer To Fund Balance Reserves	-	-	50,000	**51,000**	1,000	2.0%
5910	Reimbursable Capital Projects	-	-	300,000	**300,000**	-	0.0%
Capital Outlay Expenditures Total		**23,119**	**168,062**	**1,549,152**	**483,000**	**(1,066,152)**	**-68.8%**
	Transfers From Fund Balance				**132,000**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**(258,699)**	**(495,595)**	**(1,698,123)**	**(51,000)**	**1,647,123**	**-97.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	80,000	52,000	-	-
	Total	**-**	**-**	**80,000**	**52,000**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Revenue & Sources							
4101	Property Tax Income	-	-	-	**760,598**	760,598	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**760,598**	**760,598**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	71,491	80,228	57,200	**74,000**	16,800	29.4%
4504	Community Events Revenue	-	-	-	**-**	-	
4505	Program Revenue Contract	-	-	-	**-**	-	
4510	Programming Events Income	61,756	54,718	75,600	**56,625**	(18,975)	-25.1%
4515	Camp Income	-	-	-	**-**	-	
4518	Memberships - Short Term	-	-	-	**-**	-	
4519	New Memberships	-	-	-	**-**	-	
4520	Memberships	-	-	-	**-**	-	
4521	Season Passes	66,323	85,270	80,000	**82,500**	2,500	3.1%
4522	Day Passes	25,511	35,585	37,500	**28,000**	(9,500)	-25.3%
4523	Fitness Revenue	-	-	-	**-**	-	
4524	Senior Programs	-	-	-	**-**	-	
4525	Child Programs / Child Play	-	-	-	**-**	-	
4145	Parks Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**225,081**	**255,801**	**250,300**	**241,125**	**(9,175)**	**-3.7%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Haza	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Civil Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	-	-	-	**-**	-	
4502	Promotional Materials	-	-	-	**-**	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**225,081**	**255,801**	**250,300**	**1,001,723**	**751,423**	**300.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	601,320	603,082	709,434	**691,384**	(18,050)	-2.5%
5012	Overtime	1,993	2,823	3,792	**1,972**	(1,820)	-48.0%
5014	Cell Phone Allowance	419	390	564	**774**	210	37.3%
5015	Compensation Other	-	-	11,000	**14,050**	3,050	27.7%
6313	Certification Pay	-	5,032	7,388	**14,297**	6,909	93.5%
6405	Longevity Awards	343	319	319	**679**	360	112.8%
Salaries Total		**604,076**	**611,646**	**732,497**	**723,156**	**(9,341)**	**-1.3%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	46,411	46,113	54,903	**54,187**	(715)	-1.3%
5030	Health	18,292	12,619	30,583	**27,401**	(3,182)	-10.4%
5031	Vision Insurance	256	179	405	**370**	(36)	-8.8%
5032	Dental	1,079	750	1,700	**1,443**	(257)	-15.1%
5034	Life	310	207	342	**381**	38	11.1%
5035	Disability Insurance	982	755	316	**1,196**	881	278.9%
5040	Workers Compensation	8,881	7,125	5,807	**8,397**	2,590	44.6%
5050	Unemployment Insurance	203	1,853	4,759	**3,089**	(1,670)	-35.1%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	12,985	9,947	19,320	**18,350**	(970)	-5.0%
Benefits Total		**89,399**	**79,549**	**118,134**	**114,815**	**(3,320)**	**-2.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	550	**750**	200	36.4%
5202	Lodging	1,103	-	1,800	**1,400**	(400)	-22.2%
5204	Cab Fare / local transportation	-	-	300	**300**	-	0.0%
5205	Parking	-	-	150	**150**	-	0.0%
5206	Travel Meals	479	-	550	**560**	10	1.8%
5207	Mileage	325	29	1,000	**1,280**	280	28.0%
Travel Total		**1,907**	**29**	**4,350**	**4,440**	**90**	**2.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	2,105	4,000	**4,750**	750	18.8%
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	8,544	5,371	20,000	**18,000**	(2,000)	-10.0%
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	7,430	3,117	3,750	**5,060**	1,310	34.9%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**15,974**	**10,593**	**27,750**	**27,810**	**60**	**0.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	1,821	7,381	8,000	**10,600**	2,600	32.5%
6115	Materials & Supplies	4,988	9,575	9,970	**16,000**	6,030	60.5%
6120	Chemicals	208	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	1,902	3,680	2,500	**4,040**	1,540	61.6%
6124	Fuel / Oil	2,755	904	2,800	**1,000**	(1,800)	-64.3%
6130	Furniture	4,422	2,474	13,000	**13,000**	-	0.0%
6145	Software Expense	2,067	1,446	3,000	**3,288**	288	9.6%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	200	633	3,000	**750**	(2,250)	-75.0%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	509	500	**500**	-	0.0%
Equipment & Supplies Total		**18,364**	**26,602**	**42,770**	**49,178**	**6,408**	**15.0%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	3,643	2,894	5,316	**6,000**	684	12.9%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**3,643**	**2,894**	**5,316**	**6,000**	**684**	**12.9%**
6300	Phone/Cable/Cell/Connectivity	6,683	6,654	9,900	**13,184**	3,284	33.2%
6400	Utilities Expense	-	-	-	**62,890**	62,890	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**6,683**	**6,654**	**9,900**	**76,074**	**66,174**	**668.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	184	200	**250**	50	25.0%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**184**	**200**	**250**	**50**	**25.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics**
250

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**740,045**	**738,152**	**940,918**	**1,001,723**	**60,805**	**6.5%**
Revenue Over(Under) Expenditures		**(514,964)**	**(482,350)**	**(690,618)**	**-**	**690,618**	**-100.0%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	6,399	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**6,399**	**-**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(521,363)**	**(482,350)**	**(690,618)**	**-**	**690,618**	**-100.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**875,683**	875,683	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**875,683**	**875,683**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	124,457	103,192	100,000	**108,000**	8,000	8.0%
4504	Community Events Revenue	-	-	-	**-**	-	
4505	Program Revenue Contract	324,041	346,665	283,500	**293,490**	9,990	3.5%
4510	Programming Events Income	14,688	14,337	15,000	**15,750**	750	5.0%
4515	Camp Income	344,267	454,992	432,600	**460,340**	27,740	6.4%
4518	Memberships - Short Term	66,956	65,340	55,000	**54,000**	(1,000)	-1.8%
4519	New Memberships	32,230	24,535	25,000	**20,000**	(5,000)	-20.0%
4520	Memberships	628,425	709,158	600,000	**650,000**	50,000	8.3%
4521	Season Passes	-	-	-	**-**	-	
4522	Day Passes	75,558	88,633	65,000	**72,800**	7,800	12.0%
4523	Fitness Revenue	331,829	357,410	326,870	**348,290**	21,420	6.6%
4524	Senior Programs	400	520	400	**1,250**	850	212.5%
4525	Child Programs / Child Play	3,695	4,665	4,000	**3,500**	(500)	-12.5%
4145	Parks Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**1,946,544**	**2,169,448**	**1,907,370**	**2,027,420**	**120,050**	**6.3%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Haza	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Civil Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	5,641	3,388	4,000	**2,220**	(1,780)	-44.5%
4502	Promotional Materials	-	-	-	**-**	-	
Investment & Other Revenue Total		**5,641**	**3,388**	**4,000**	**2,220**	**(1,780)**	**-44.5%**
Total Revenues		**1,952,184**	**2,172,836**	**1,911,370**	**2,905,323**	**993,953**	**52.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	1,304,659	1,410,447	1,608,106	**1,624,075**	15,970	1.0%
5012	Overtime	5,875	4,333	10,176	**6,829**	(3,347)	-32.9%
5014	Cell Phone Allowance	916	859	849	**987**	138	16.3%
5015	Compensation Other	-	-	16,740	**16,620**	(120)	-0.7%
6313	Certification Pay	-	2,041	2,132	**1,591**	(541)	-25.4%
6405	Longevity Awards	7,398	7,473	7,394	**9,434**	2,040	27.6%
Salaries Total		**1,318,848**	**1,425,153**	**1,645,396**	**1,659,537**	**14,140**	**0.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	99,973	107,483	124,527	**125,608**	1,080	0.9%
5030	Health	91,403	125,110	153,942	**142,673**	(11,269)	-7.3%
5031	Vision Insurance	1,292	1,534	1,825	**1,823**	(3)	-0.2%
5032	Dental	5,378	6,770	8,327	**7,541**	(785)	-9.4%
5034	Life	1,086	1,139	1,401	**1,874**	473	33.8%
5035	Disability Insurance	3,497	3,672	1,179	**4,042**	2,863	242.9%
5040	Workers Compensation	15,761	15,300	13,865	**19,725**	5,860	42.3%
5050	Unemployment Insurance	614	5,610	10,538	**5,747**	(4,791)	-45.5%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	91,291	105,334	120,470	**106,998**	(13,472)	-11.2%
Benefits Total		**310,295**	**371,952**	**436,074**	**416,030**	**(20,044)**	**-4.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	1,031	1,000	**1,000**	-	0.0%
5202	Lodging	-	1,344	1,250	**1,850**	600	48.0%
5204	Cab Fare / local transportation	-	822	-	**750**	750	
5205	Parking	-	231	-	**250**	250	
5206	Travel Meals	-	704	500	**760**	260	52.0%
5207	Mileage	349	576	950	**1,030**	80	8.4%
Travel Total		**349**	**4,707**	**3,700**	**5,640**	**1,940**	**52.4%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	223,750	210,298	177,150	**198,818**	21,668	12.2%
6040	Contractual/Network maint/dev.	-	-	30,000	**-**	(30,000)	-100.0%
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	2,448	1,265	3,800	**3,900**	100	2.6%
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	56,206	60,253	60,000	**65,000**	5,000	8.3%
6070	Maintenance Contracts	27,512	28,152	27,000	**35,000**	8,000	29.6%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	-	**-**	-	
6080	Contractual/Contract Labor	80,324	88,983	90,800	**95,239**	4,439	4.9%
6085	Projects - Engineering & Prof Fees	-	-	50,000	**-**	(50,000)	-100.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	1,110	-	7,000	**-**	(7,000)	-100.0%
6310	Fees/Dues/Subscription Expense	49,801	41,157	51,280	**52,884**	1,604	3.1%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	2,936	6,062	8,000	**8,000**	(0)	0.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**444,085**	**436,170**	**505,030**	**458,841**	**(46,189)**	**-9.1%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	12,690	8,487	11,200	**40,000**	28,800	257.1%
6115	Materials & Supplies	75,511	83,116	90,850	**98,060**	7,210	7.9%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	5,343	6,391	7,000	**6,870**	(130)	-1.9%
6124	Fuel / Oil	365	442	400	**1,000**	600	150.0%
6130	Furniture	4,577	13,915	2,000	**3,000**	1,000	50.0%
6145	Software Expense	506	1,772	-	**4,408**	4,408	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	40,405	40,013	42,850	**42,370**	(480)	-1.1%
6327	Program Meals	172	439	1,500	**1,500**	(0)	0.0%
Equipment & Supplies Total		**139,568**	**154,574**	**155,800**	**197,208**	**41,408**	**26.6%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	294	122	500	**500**	(0)	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	2,275	-	-	**-**	-	
6320	Repairs & Maintenance	7,179	6,829	6,000	**6,000**	-	0.0%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**9,748**	**6,951**	**6,500**	**6,500**	**(0)**	**0.0%**
6300	Phone/Cable/Cell/Connectivity	1,878	690	1,000	**11,307**	10,307	1030.7%
6400	Utilities Expense	80,933	106,898	107,900	**94,760**	(13,140)	-12.2%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**82,812**	**107,588**	**108,900**	**106,067**	**(2,833)**	**-2.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	**-**	-	
6456	Interest - 2016 CC Revenue	-	-	-	**-**	-	
6440	Principal - 2019 Refunding	-	-	-	**-**	-	
6441	Interest - 2019 Refunding	-	-	-	**-**	-	
6442	Principal - Series 2020 Refunding	-	-	-	**-**	-	
6443	Interest - Series 2020 Refunding	-	-	-	**-**	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	**-**	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	**-**	-	
6446	Principal - Series 2020	-	-	-	**-**	-	
6447	Interest - Series 2020	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	-	-	-	**-**	-	
6452	Interest - 2015 Series DA	-	-	-	**-**	-	
6453	Principal - 2015 Refunding DA	-	-	-	**-**	-	
6454	Interest - 2015 Refunding DA	-	-	-	**-**	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	**-**	-	
6496	Principal - Series 2020A Refunding	-	-	-	**-**	-	
6497	Interest - Series 2020A Refunding	-	-	-	**-**	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	**-**	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	4,041	4,533	7,000	**1,000**	(6,000)	-85.7%
6322	Printing Expense	10,829	16,046	15,000	**15,000**	0	0.0%
6324	Advertising	-	-	-	**500**	500	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	-	-	-	**-**	-	
7000	Board Contingency	-	-	-	**-**	-	
All Other Total		**14,870**	**20,578**	**22,000**	**16,500**	**(5,500)**	**-25.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Programs**
300

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**2,320,575**	**2,527,674**	**2,883,401**	**2,866,323**	**(17,078)**	**-0.6%**
Revenue Over(Under) Expenditures		**(368,390)**	**(354,838)**	**(972,031)**	**39,000**	**1,011,031**	**-104.0%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	53,927	-	-	**39,000**	39,000	
5903	Capital Improvements	-	94,480	70,000	-	(70,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	11,000	-	(11,000)	-100.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**53,927**	**94,480**	**81,000**	**39,000**	**(42,000)**	**-51.9%**
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(422,318)**	**(449,318)**	**(1,053,031)**	**-**	**1,053,031**	**-100.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	39,000
	Total	**-**	**-**	**-**	**-**	**-**	**39,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**1,415,808**	1,415,808	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**1,415,808**	**1,415,808**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	360,828	**712,000**	351,172	97.3%
Recreational Program Revenue Total		**-**	**-**	**360,828**	**712,000**	**351,172**	**97.3%**
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	27,369	18,438	18,500	**18,500**	-	0.0%
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**27,369**	**18,438**	**18,500**	**18,500**	**-**	**0.0%**
Total Revenues		**27,369**	**18,438**	**379,328**	**2,146,308**	**1,766,980**	**465.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	278,165	313,124	419,946	**475,856**	55,910	13.3%
5012	Overtime	12,038	9,130	14,946	**14,442**	(504)	-3.4%
5014	Cell Phone Allowance	1,672	1,795	1,941	**2,115**	174	9.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	2,198	5,500	**2,938**	(2,562)	-46.6%
6405	Longevity Awards	1,515	1,575	1,891	**1,530**	(361)	-19.1%
Salaries Total		**293,391**	**327,822**	**444,224**	**496,881**	**52,657**	**11.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	21,641	24,007	33,567	**37,850**	4,283	12.8%
5030	Health	46,994	57,953	80,721	**80,283**	(437)	-0.5%
5031	Vision Insurance	660	702	913	**1,035**	122	13.3%
5032	Dental	2,825	3,115	4,168	**4,350**	183	4.4%
5034	Life	526	593	1,041	**1,050**	9	0.8%
5035	Disability Insurance	1,800	2,019	778	**2,663**	1,885	242.2%
5040	Workers Compensation	2,662	3,070	3,576	**5,685**	2,109	59.0%
5050	Unemployment Insurance	115	1,048	962	**510**	(451)	-46.9%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	24,463	27,412	36,693	**40,224**	3,531	9.6%
Benefits Total		**101,685**	**119,919**	**162,419**	**173,651**	**11,231**	**6.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	453	916	1,000	**2,100**	1,100	110.0%
5204	Cab Fare / local transportation	-	-	200	**400**	200	100.0%
5205	Parking	-	5	200	**400**	200	100.0%
5206	Travel Meals	190	354	1,000	**1,260**	260	26.0%
5207	Mileage	128	284	1,000	**1,280**	280	28.0%
Travel Total		**771**	**1,559**	**3,400**	**5,440**	**2,040**	**60.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contractual/Network maint/dev.	-	-	-	**-**	-	
6045	Contractual/Website	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	513,442	521,452	584,550	**622,000**	37,450	6.4%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professionc	-	-	-	**20,000**	20,000	
6080	Contractual/Contract Labor	103,198	77,875	179,000	**150,000**	(29,000)	-16.2%
6085	Projects - Engineering & Prof Fees	-	59,293	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	9,514	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	11,438	311	1,000	**1,000**	-	0.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	3,796	3,818	4,000	**4,250**	250	6.3%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**641,388**	**662,749**	**768,550**	**797,250**	**28,700**	**3.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	12,122	8,934	46,000	**11,000**	(35,000)	-76.1%
6115	Materials & Supplies	40,617	60,689	67,000	**71,950**	4,950	7.4%
6120	Chemicals	63	-	1,500	**1,500**	-	0.0%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	3,311	2,740	4,000	**5,200**	1,200	30.0%
6124	Fuel / Oil	14,791	15,520	14,800	**16,000**	1,200	8.1%
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	6,253	547	10,000	**-**	(10,000)	-100.0%
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	356	424	500	**900**	400	80.0%
Equipment & Supplies Total		**77,514**	**88,854**	**143,800**	**106,550**	**(37,250)**	**-25.9%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	16,427	24,307	10,000	**22,500**	12,500	125.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	8,729	200	1,500	**3,000**	1,500	100.0%
6320	Repairs & Maintenance	41,637	61,554	46,000	**118,000**	72,000	156.5%
6321	Non-recurring Maintenance	-	387	18,000	**-**	(18,000)	-100.0%
Maintenance, Repair & Facility Total		**66,792**	**86,448**	**75,500**	**143,500**	**68,000**	**90.1%**
6300	Phone/Cable/Cell/Connectivity	5,532	1,369	2,500	**5,252**	2,752	110.1%
6400	Utilities Expense	8,970	15,981	13,000	**15,360**	2,360	18.2%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**14,502**	**17,350**	**15,500**	**20,612**	**5,112**	**33.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	3,959	665	2,500	**3,500**	1,000	40.0%
6324	Advertising	932	303	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**4,891**	**968**	**2,500**	**3,500**	**1,000**	**40.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Parks Maintenance**
275

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**1,200,935**	**1,305,670**	**1,615,893**	**1,747,384**	**131,491**	**8.1%**
Revenue Over(Under) Expenditures		**(1,173,566)**	**(1,287,232)**	**(1,236,565)**	**398,924**	**1,635,489**	**-132.3%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	**-**	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	648,113	831,248	1,151,900	**970,278**	(181,622)	-15.8%
5903	Capital Improvements	-	114,705	50,000	**-**	(50,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	50,000	**51,000**	1,000	2.0%
5910	Reimbursable Capital Projects	-	-	-	**-**	-	
Capital Outlay Expenditures Total		**648,113**	**945,953**	**1,251,900**	**1,021,278**	**(230,622)**	**-18.4%**
	Transfers From Fund Balance				**530,278**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**(1,821,679)**	**(2,233,186)**	**(2,488,465)**	**(92,076)**	**2,396,389**	**-96.3%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	37,909	467,369	-	25,000	440,000
	Total	**-**	**37,909**	**467,369**	**-**	**25,000**	**440,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**252,313**	252,313	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**252,313**	**252,313**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	6,000	**6,000**	-	0.0%
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**6,000**	**6,000**	**-**	**0.0%**
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**6,000**	**258,313**	**252,313**	**4205.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	49,910	73,493	106,761	**154,762**	48,001	45.0%
5012	Overtime	975	939	246	**225**	(21)	-8.7%
5014	Cell Phone Allowance	100	82	81	**105**	24	29.6%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	131	130	**442**	312	240.1%
6405	Longevity Awards	1,017	1,024	1,095	**1,197**	102	9.3%
Salaries Total		**52,003**	**75,668**	**108,313**	**156,731**	**48,418**	**44.7%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	3,941	5,720	8,280	**11,982**	3,702	44.7%
5030	Health	8,097	11,390	15,343	**26,195**	10,852	70.7%
5031	Vision Insurance	145	138	179	**332**	153	85.5%
5032	Dental	615	612	818	**1,384**	566	69.1%
5034	Life	149	123	234	**364**	130	55.6%
5035	Disability Insurance	483	474	187	**894**	707	378.2%
5040	Workers Compensation	715	781	920	**1,880**	959	104.2%
5050	Unemployment Insurance	32	290	225	**176**	(48)	-21.5%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	4,308	6,214	9,051	**12,734**	3,683	40.7%
Benefits Total		**18,484**	**25,743**	**35,237**	**55,941**	**20,704**	**58.8%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	-	**60**	60	
5207	Mileage	-	-	-	**280**	280	
Travel Total		**-**	**-**	**-**	**340**	**340**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	73	-	-	**750**	750	
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**73**	**-**	**-**	**750**	**750**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	887	2,000	**2,000**	-	0.0%
6115	Materials & Supplies	2,798	6,086	13,000	**15,000**	2,000	15.4%
6120	Chemicals	541	38	9,500	**9,000**	(500)	-5.3%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	125	-	**1,550**	1,550	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	66	-	5,000	**-**	(5,000)	-100.0%
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**5,000**	5,000	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**3,404**	**7,137**	**29,500**	**32,550**	**3,050**	**10.3%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	1,000	**900**	(100)	-10.0%
6320	Repairs & Maintenance	2,285	966	5,000	**10,000**	5,000	100.0%
6321	Non-recurring Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**2,285**	**966**	**6,000**	**10,900**	**4,900**	**81.7%**
6300	Phone/Cable/Cell/Connectivity	-	-	-	**731**	731	
6400	Utilities Expense	-	-	-	**370**	370	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**1,101**	**1,101**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Community Center Garden**
350

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**76,249**	**109,514**	**179,050**	**258,313**	**79,263**	**44.3%**
Revenue Over(Under) Expenditures		**(76,249)**	**(109,514)**	**(173,050)**	**-**	**173,050**	**-100.0%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	77,814	22,931	689,500	**135,000**	(554,500)	-80.4%
5903	Capital Improvements	-	-	-	**-**	-	
7001	Transfer To Fund Balance Reserves	-	-	20,000	**20,400**	400	2.0%
5910	Reimbursable Capital Projects	-	-	-	**-**	-	
Capital Outlay Expenditures Total		**77,814**	**22,931**	**709,500**	**155,400**	**(554,100)**	**-78.1%**
	Transfers From Fund Balance				**135,000**		
7050	Transfers From/To BPF	-	-	-	**-**		
Net Budget Surplus (Deficit)		**(154,063)**	**(132,445)**	**(882,550)**	**(20,400)**	**862,150**	**-97.7%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	25,069	109,931	-	-	-
	Total	**-**	**25,069**	**109,931**	**-**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	**581,175**	581,175	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**581,175**	**581,175**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**581,175**	**581,175**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	64,513	119,234	137,635	**203,069**	65,434	47.5%
5012	Overtime	2,824	5,254	3,069	**2,513**	(556)	-18.1%
5014	Cell Phone Allowance	382	603	606	**735**	129	21.3%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	1,262	1,027	**1,040**	13	1.3%
6405	Longevity Awards	209	329	455	**342**	(113)	-24.8%
Salaries Total		**67,929**	**126,682**	**142,792**	**207,699**	**64,907**	**45.5%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	4,892	9,191	10,877	**15,833**	4,955	45.6%
5030	Health	11,250	19,848	23,508	**28,981**	5,472	23.3%
5031	Vision Insurance	149	230	262	**355**	94	35.8%
5032	Dental	619	1,010	1,164	**1,475**	311	26.8%
5034	Life	144	231	296	**359**	63	21.4%
5035	Disability Insurance	465	745	249	**1,110**	860	345.3%
5040	Workers Compensation	848	1,046	1,184	**2,460**	1,276	107.8%
5050	Unemployment Insurance	25	226	248	**176**	(72)	-28.9%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	5,642	10,697	11,890	**16,826**	4,936	41.5%
Benefits Total		**24,032**	**43,223**	**49,678**	**67,575**	**17,897**	**36.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	-	**60**	60	
5207	Mileage	-	-	500	**780**	280	56.0%
Travel Total		**-**	**-**	**500**	**840**	**340**	**68.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	100,099	102,059	87,600	**90,230**	2,630	3.0%
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	23,045	1,219	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	660	705	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	1,009	27	1,000	**1,000**	0	0.0%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**124,813**	**104,009**	**88,600**	**91,230**	**2,630**	**3.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	3,861	2,201	7,500	**7,500**	-	0.0%
6115	Materials & Supplies	33,629	39,889	37,600	**38,730**	1,130	3.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	299	898	-	**1,000**	1,000	
6124	Fuel / Oil	239	1,367	-	**2,000**	2,000	
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	265	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**38,294**	**44,356**	**45,100**	**49,230**	**4,130**	**9.2%**
6212	Mobile Equipment Repairs & Mainte	-	-	4,500	**4,500**	-	0.0%
6213	Vehicle Repairs & Maintenance	41	804	500	**2,400**	1,900	380.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	125	1,000	**500**	(500)	-50.0%
6320	Repairs & Maintenance	85,129	54,587	85,500	**84,500**	(1,000)	-1.2%
6321	Non-recurring Maintenance	-	61,830	30,000	**-**	(30,000)	-100.0%
Maintenance, Repair & Facility Total		**85,170**	**117,346**	**121,500**	**91,900**	**(29,600)**	**-24.4%**
6300	Phone/Cable/Cell/Connectivity	200	85	-	**1,111**	1,111	
6400	Utilities Expense	-	-	-	**940**	940	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**200**	**85**	**-**	**2,051**	**2,051**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	**150**	150	
6322	Printing Expense	48	48	500	**500**	(0)	0.0%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**48**	**48**	**500**	**650**	**150**	**30.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Facilities Maintenance**
400

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**340,485**	**435,749**	**448,670**	**511,175**	**62,505**	**13.9%**
Revenue Over(Under) Expenditures		**(340,485)**	**(435,749)**	**(448,670)**	**70,000**	**518,670**	**-115.6%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	83,955	56,285	-	**537,912**	537,912	
5903	Capital Improvements	-	53,932	85,000	-	(85,000)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	50,000	**51,000**	1,000	2.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**83,955**	**110,217**	**135,000**	**588,912**	**453,912**	**336.2%**
	Transfers From Fund Balance				**467,912**		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(424,440)**	**(545,966)**	**(583,670)**	**(51,000)**	**532,670**	**-91.3%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	25,730	442,182	-	-	70,000
	Total	**-**	**25,730**	**442,182**	**-**	**-**	**70,000**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Revenue & Sources							
4101	Property Tax Income	-	-	-	**348,551**	348,551	
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**-**	**348,551**	**348,551**	
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
		-	**-**	**-**	**348,551**	**348,551**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5010	Salary	105,936	66,439	78,156	**153,486**	75,331	96.4%
5012	Overtime	4,644	1,905	2,559	**2,129**	(430)	-16.8%
5014	Cell Phone Allowance	674	355	513	**405**	(108)	-21.1%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	519	762	**936**	174	22.8%
6405	Longevity Awards	611	258	258	**384**	126	49.1%
Salaries Total		**111,865**	**69,476**	**82,247**	**157,340**	**75,093**	**91.3%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	8,180	5,096	6,067	**12,006**	5,939	97.9%
5030	Health	17,829	10,831	26,251	**24,484**	(1,767)	-6.7%
5031	Vision Insurance	258	130	295	**308**	14	4.7%
5032	Dental	1,104	574	1,301	**1,294**	(7)	-0.5%
5034	Life	214	120	199	**322**	123	61.8%
5035	Disability Insurance	727	414	173	**852**	679	392.7%
5040	Workers Compensation	1,449	1,200	978	**1,852**	874	89.4%
5050	Unemployment Insurance	48	439	1,129	**158**	(971)	-86.0%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	9,286	5,843	11,349	**12,759**	1,410	12.4%
Benefits Total		**39,095**	**24,648**	**47,741**	**54,035**	**6,294**	**13.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	-	**60**	60	
5207	Mileage	-	-	-	**280**	280	
Travel Total		**-**	**-**	**-**	**340**	**340**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	2,254	2,379	8,500	**8,378**	(122)	-1.4%
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	175	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	32,680	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	31	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	383	56	1,250	**800**	(450)	-36.0%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**2,843**	**35,115**	**9,750**	**9,178**	**(572)**	**-5.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	2,922	13,863	15,000	**18,000**	3,000	20.0%
6115	Materials & Supplies	6,710	6,271	6,530	**6,530**	0	0.0%
6120	Chemicals	64,563	66,720	64,500	**66,435**	1,935	3.0%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	0	442	300	**300**	(0)	-0.1%
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Expense	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**74,196**	**87,296**	**86,330**	**91,265**	**4,935**	**5.7%**
6212	Mobile Equipment Repairs & Mainte	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	1,457	1,461	2,684	**6,000**	3,316	123.6%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	562	-	-	**-**	-	
6320	Repairs & Maintenance	8,787	29,659	25,000	**28,950**	3,950	15.8%
6321	Non-recurring Maintenance	-	10,046	-	**-**	-	
Maintenance, Repair & Facility Total		**10,806**	**41,166**	**27,684**	**34,950**	**7,266**	**26.2%**
6300	Phone/Cable/Cell/Connectivity	400	-	-	**652**	652	
6400	Utilities Expense	45,450	52,361	60,300	**790**	(59,510)	-98.7%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**45,850**	**52,361**	**60,300**	**1,442**	**(58,858)**	**-97.6%**

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	180	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**180**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Dept: **Parks & Recreation**
CC: **Aquatics Maintenance**
450

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**284,654**	**310,241**	**314,052**	**348,551**	**34,499**	**11.0%**
Revenue Over(Under) Expenditures		**(284,654)**	**(310,241)**	**(314,052)**	**-**	**314,052**	**-100.0%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	1,059,117	132,105	617,000	-	(617,000)	-100.0%
5903	Capital Improvements	-	-	47,500	-	(47,500)	-100.0%
7001	Transfer To Fund Balance Reserves	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**1,059,117**	**132,105**	**664,500**	**-**	**(664,500)**	**-100.0%**
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(1,343,771)**	**(442,346)**	**(978,552)**	**-**	**978,552**	**-100.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	3,002,528	3,036,022	3,020,800	**2,695,466**	(325,334)	-10.8%
4102	Delinquent Property Tax Income	(2,263)	1,071	3,000	**3,000**	(0)	0.0%
4103	Defined Area Tax	861,716	832,505	766,422	**735,746**	(30,675)	-4.0%
4104	Defined Area Delinquent Taxes	294	(235)	500	**500**	-	0.0%
Property Tax Revenue Total		**3,862,275**	**3,869,363**	**3,790,722**	**3,434,713**	**(356,009)**	**-9.4%**
4110	Plan Review Income	-	-	-	**-**	-	
4112	Inspection Fees	-	-	-	**-**	-	
4201	Water Service	-	-	-	**-**	-	
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Regulatory Compliance Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	236,899	272,186	80,000	**100,000**	20,000	25.0%
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**236,899**	**272,186**	**80,000**	**100,000**	**20,000**	**25.0%**
Total Revenues		**4,099,174**	**4,141,548**	**3,870,722**	**3,534,713**	**(336,009)**	**-8.7%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Expenditures							
5010	Salary	-	-	-	-	-	
5012	Overtime	-	-	-	-	-	
5015	Compensation Other	-	-	-	-	-	
5014	Cell Phone Allowance	-	-	-	-	-	
6313	Certification Pay	-	-	-	-	-	
6405	Longevity Awards	-	-	-	-	-	
Salaries Total		-	-	-	-	-	
5013	Director Fees	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	
5020	FICA / Medicare	-	-	-	-	-	
5030	Health	-	-	-	-	-	
5031	Vision Insurance	-	-	-	-	-	
5032	Dental	-	-	-	-	-	
5034	Life	-	-	-	-	-	
5035	Disability Insurance	-	-	-	-	-	
5040	Workers Compensation	-	-	-	-	-	
5050	Unemployment Insurance	-	-	-	-	-	
5065	Education Reimbursement	-	-	-	-	-	
5070	Retirement	-	-	-	-	-	
Benefits Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	70,157	81,351	75,000	**85,000**	10,000	13.3%
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	-	-	-	-	-	
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**70,157**	**81,351**	**75,000**	**85,000**	**10,000**	**13.3%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Expense	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	
Equipment & Supplies Total		**-**	**-**	**-**	**-**	**-**	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6321	Non-recurring Maintenance	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	**-**	-	
6456	Interest - 2016 CC Revenue	-	-	-	**-**	-	
6440	Principal - 2019 Refunding	1,385,000	-	200,000	**1,900,000**	1,700,000	850.0%
6441	Interest - 2019 Refunding	123,550	82,000	82,000	**76,000**	(6,000)	-7.3%
6442	Principal - Series 2020 Refunding	870,000	1,770,000	915,000	**945,000**	30,000	3.3%
6443	Interest - Series 2020 Refunding	232,350	206,250	135,450	**108,000**	(27,450)	-20.3%
6444	Principal - Series 2020 Refunding DA	110,000	115,000	120,000	**125,000**	5,000	4.2%
6445	Interest - Series 2020 Refunding DA	38,869	35,569	32,119	**28,519**	(3,600)	-11.2%
6446	Principal - Series 2020	440,000	340,000	135,000	**140,000**	5,000	3.7%
6447	Interest - Series 2020	21,063	16,663	13,263	**11,575**	(1,688)	-12.7%
6451	Principal - 2015 Series DA	120,000	125,000	130,000	**135,000**	5,000	3.8%
6452	Interest - 2015 Series DA	95,706	92,106	88,356	**84,456**	(3,900)	-4.4%
6453	Principal - 2015 Refunding DA	225,000	230,000	240,000	**245,000**	5,000	2.1%
6454	Interest - 2015 Refunding DA	90,900	84,150	77,250	**70,050**	(7,200)	-9.3%
6489	Principal - Series 2021 Refunding DA	125,000	130,000	135,000	**140,000**	5,000	3.7%
6496	Principal - Series 2020A Refunding	-	615,000	1,550,000	**-**	(1,550,000)	-100.0%
6497	Interest - Series 2020A Refunding	163,200	163,200	150,900	**119,900**	(31,000)	-20.5%
6498	Interest - Series 2021 Refunding DA	45,050	41,300	37,400	**33,350**	(4,050)	-10.8%
Debt Service Total		**4,085,688**	**4,046,238**	**4,041,738**	**4,161,850**	**120,113**	**3.0%**
6220	Postage/Mailing/Shipping	-	-	-	**-**	-	
6322	Printing Expense	-	-	-	**-**	-	
6324	Advertising	-	-	-	**-**	-	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	8,525	8,525	15,000	**9,000**	(6,000)	-40.0%
7000	Board Contingency	-	-	-	**-**	-	
All Other Total		**8,525**	**8,525**	**15,000**	**9,000**	**(6,000)**	**-40.0%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Debt Service Fund**

CC: **610**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**4,164,370**	**4,136,113**	**4,131,738**	**4,255,850**	**124,113**	**3.0%**
Revenue Over(Under) Expenditures		**(65,196)**	**5,435**	**(261,016)**	**(721,137)**	**(460,122)**	**176.3%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-		
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**(65,196)**	**5,435**	**(261,016)**	**(721,137)**	**(460,122)**	**176.3%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	-	-	-	-	-	-

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Revenue & Sources							
4101	Property Tax Income	-	-	-	-	-	
4102	Delinquent Property Tax Income	-	-	-	-	-	
4103	Defined Area Tax	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	-	-	-	-	-	
Property Tax Revenue Total		**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	-	-	-	-	-	
4112	Inspection Fees	-	-	-	-	-	
4201	Water Service	-	-	-	-	-	
4202	CRF - Water	68,088	36,663	18,855	**2,095**	(16,760)	-88.9%
4203	WW Service	-	-	-	-	-	
4204	CRF - WW	49,610	27,060	16,236	**1,804**	(14,432)	-88.9%
4211	Water Connection	-	-	-	-	-	
4213	WW Connections	-	-	-	-	-	
4230	Solid Waste Services	-	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Regulatory Compliance Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**117,698**	**63,723**	**35,091**	**3,899**	**(31,192)**	**-88.9%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
4501	Rental Income - Recreation	-	-	-	-	-	
4504	Community Events Revenue	-	-	-	-	-	
4505	Program Revenue Contract	-	-	-	-	-	
4510	Programming Events Income	-	-	-	-	-	
4515	Camp Income	-	-	-	-	-	
4518	Memberships - Short Term	-	-	-	-	-	
4519	New Memberships	-	-	-	-	-	
4520	Memberships	-	-	-	-	-	
4521	Season Passes	-	-	-	-	-	
4522	Day Passes	-	-	-	-	-	
4523	Fitness Revenue	-	-	-	-	-	
4524	Senior Programs	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Parks Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Haza	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Civil Penalties	-	-	-	-	-	
4405	Interest Income	125,933	148,026	140,000	**50,000**	(90,000)	
4406	Gain/Loss on Investments	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Promotional Materials	-	-	-	-	-	
Investment & Other Revenue Total		**125,933**	**148,026**	**140,000**	**50,000**	**(90,000)**	**-64.3%**
Total Revenues		**243,630**	**211,749**	**175,091**	**53,899**	**(121,192)**	**-69.2%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
Expenditures							
5010	Salary	-	-	-	-	-	
5012	Overtime	-	-	-	-	-	
5014	Cell Phone Allowance	-	-	-	-	-	
5015	Compensation Other	-	-	-	-	-	
6313	Certification Pay	-	-	-	-	-	
6405	Longevity Awards	-	-	-	-	-	
Salaries Total		-	-	-	-	-	
5013	Director Fees	-	-	-	-	-	
Director Fees Total		-	-	-	-	-	
5020	FICA / Medicare	-	-	-	-	-	
5030	Health	-	-	-	-	-	
5031	Vision Insurance	-	-	-	-	-	
5032	Dental	-	-	-	-	-	
5034	Life	-	-	-	-	-	
5035	Disability Insurance	-	-	-	-	-	
5040	Workers Compensation	-	-	-	-	-	
5050	Unemployment Insurance	-	-	-	-	-	
5065	Education Reimbursement	-	-	-	-	-	
5070	Retirement	-	-	-	-	-	
Benefits Total		-	-	-	-	-	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contractual/Network maint/dev.	-	-	-	-	-	
6045	Contractual/Website	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professionc	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	197,294	226,095	**194,780**	(31,315)	-13.9%
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	-	-	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	371,650	396,900	**400,400**	3,500	0.9%
6314	Professional Development	-	-	-	-	-	
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**-**	**568,944**	**622,995**	**595,180**	**(27,815)**	**-4.5%**

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Expense	-	-	-	-	-	
6150	Business Meals	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	
Equipment & Supplies Total		**-**	**-**	**-**	**-**	**-**	
6212	Mobile Equipment Repairs & Mainte	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
6321	Non-recurring Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	**FY2026 Budget**	**$ Variance to FY2025**	**% Variance to FY2025**
6455	Principal - 2016 CC Revenue	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	-	-	-	-	-	
6440	Principal - 2019 Refunding	-	-	-	-	-	
6441	Interest - 2019 Refunding	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	-	-	-	-	-	
6446	Principal - Series 2020	-	-	-	-	-	
6447	Interest - Series 2020	-	-	-	-	-	
6451	Principal - 2015 Series DA	-	-	-	-	-	
6452	Interest - 2015 Series DA	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	-	-	-	-	-	
Debt Service Total		**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	-	-	-	-	-	
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2026
Budget Workbook
Fund: **Capital Fund**

CC: **620**

GL Code	GL Title	FY2023 Actual	FY2024 Actual	FY2025 Budget	FY2026 Budget	$ Variance to FY2025	% Variance to FY2025
Total Expenditures		**-**	**568,944**	**622,995**	**595,180**	**(27,815)**	**-4.5%**
Revenue Over(Under) Expenditures		**243,630**	**(357,195)**	**(447,904)**	**(541,281)**	**(93,377)**	**20.8%**
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	(67,291)	212	314,652	-	(314,652)	-100.0%
5903	Capital Improvements	-	-	-	-	-	
7001	Transfer To Fund Balance Reserves	-	-	-	-		
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**(67,291)**	**212**	**314,652**	**-**	**(314,652)**	**-100.0%**
	Transfers From Fund Balance				-		
7050	Transfers From/To BPF	-	-	-	-		
Net Budget Surplus (Deficit)		**310,921**	**(357,407)**	**(762,556)**	**(541,281)**	**221,274**	**-29.0%**

Capital Outlay by Funding Source:

		Fund Balance Committed	Fund Balance Assigned	Fund Balance FY25 Unspent	Fund Balance Reserves	Fund Balance Unassigned	Operating
5903	Capital Improvements	-	-	-	-	-	-
5901	Capital Expenditures	-	-	-	-	-	-
	Total	**-**	**-**	**-**	**-**	**-**	**-**