Brushy Creek MUD

FY2027

Budget Workbook

Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	12,130,872	12,145,924	12,267,121	**12,595,911**	328,790	2.7%
4102	Delinquent Property Tax Income	4,532	(56,774)	6,000	**2,000**	(4,000)	-66.7%
4103	Defined Area Tax	832,505	773,784	735,746	**750,238**	14,491	2.0%
4104	Defined Area Delinquent Taxes	(235)	(8,693)	500	**500**	-	0.0%
Property Tax Revenue Total		**12,967,674**	**12,854,241**	**13,009,367**	**13,348,649**	**339,282**	**2.6%**
4110	Plan Review Income	17,105	1,080	1,000	**1,000**	-	0.0%
4112	Inspection Fees	30,065	28,010	25,000	**25,000**	-	0.0%
4201	Water Service	4,611,490	4,746,959	4,845,000	**5,197,000**	352,000	7.3%
4202	CRF - Water	36,663	54,470	2,095	**16,760**	14,665	700.0%
4203	WW Service	2,370,493	2,442,402	2,433,000	**2,637,000**	204,000	8.4%
4204	CRF - WW	27,060	36,982	1,804	**14,432**	12,628	700.0%
4211	Water Connection	4,290	5,730	-	**4,800**	4,800	
4213	WW Connections	1,020	1,230	-	**480**	480	
4230	Solid Waste Services	1,554,850	1,604,070	1,603,000	**1,895,487**	292,487	18.2%
4240	Raw Water Sales	100,844	102,422	102,000	**100,000**	(2,000)	-2.0%
4245	Wholesale Water	142,738	164,171	142,000	**176,000**	34,000	23.9%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Storwater Drainage Fee	164,347	169,798	430,000	**429,000**	(1,000)	-0.2%
4401	Service Charges	73,580	77,500	65,000	**75,000**	10,000	15.4%
4403	Late Charges	48,455	61,608	50,000	**60,000**	10,000	20.0%
Utility Program Revenue Total		**9,183,000**	**9,496,431**	**9,699,899**	**10,631,959**	**932,060**	**9.6%**

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Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	200,735	219,979	208,000	**228,250**	20,250	9.7%
4504	Community Events Revenue	17,117	17,205	20,975	**21,675**	700	3.3%
4505	Program Revenue Contract	396,594	322,006	343,490	**319,350**	(24,140)	-7.0%
4510	Programming Events Income	71,210	63,635	73,575	**70,900**	(2,675)	-3.6%
4515	Camp Income	454,992	461,081	460,340	**482,020**	21,680	4.7%
4518	Memberships - Short Term	65,340	57,240	54,000	**40,000**	(14,000)	-25.9%
4519	New Memberships	24,535	22,820	20,000	**16,000**	(4,000)	-20.0%
4520	Memberships	709,158	697,100	650,000	**600,000**	(50,000)	-7.7%
4521	Season Passes	91,017	74,426	88,000	**76,750**	(11,250)	-12.8%
4522	Day Passes	124,218	121,083	100,800	**105,050**	4,250	4.2%
4523	Fitness Revenue	456,816	459,394	455,530	**457,090**	1,560	0.3%
4524	Senior Select Membership	520	640	1,250	**1,250**	-	0.0%
4525	Child Programs / Child Play	4,665	2,862	3,500	**3,000**	(500)	-14.3%
4145	Land Management and Park Maintenance Fe	-	356,812	712,000	**1,180,000**	468,000	65.7%
Recreational Program Revenue Total		**2,616,918**	**2,876,283**	**3,191,460**	**3,601,335**	**409,875**	**12.8%**
4130	Builder Park Fees	21,161	28,839	1,076	**9,414**	8,338	774.9%
4140	Emergency Management and Hazard Mitigati	-	29,735	60,000	**79,000**	19,000	31.7%
4402	Donations	225	-	-	**-**	-	
4404	Penalties	1,000	1,545	1,000	**1,000**	-	0.0%
4405	Interest Income	1,483,828	1,918,010	690,000	**1,012,000**	322,000	46.7%
4406	Gain/Loss on Investments	722,082	(255,293)	-	**-**	-	
4120	Bond Revenue	-	-	-	**30,000,000**	30,000,000	
4410	Rental Income - Leases	93,453	100,674	102,371	**124,577**	22,206	21.7%
4500	Other Income	38,702	792,583	20,720	**21,400**	680	3.3%
4502	Program Apparel	2,323	14,200	6,720	**6,900**	180	2.7%
Investment & Other Revenue Total		**2,362,774**	**2,630,295**	**881,887**	**31,254,291**	**30,372,404**	**3444.0%**
Total Revenues		**27,130,366**	**27,857,250**	**26,782,613**	**58,836,233**	**32,053,620**	**119.7%**

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Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	5,636,377	6,193,146	6,983,663	**7,271,457**	287,794	4.1%
5012	Overtime	65,502	73,730	80,460	**163,522**	83,062	103.2%
5014	Cell Phone Allowance	12,568	13,311	13,800	**15,000**	1,200	8.7%
5015	Compensation Other	-	16,135	30,670	**34,310**	3,640	11.9%
6313	Certification Pay	18,694	27,429	39,780	**29,640**	(10,140)	-25.5%
6405	Longevity Awards	21,294	20,893	26,660	**28,538**	1,878	7.0%
Salaries Total		**5,754,436**	**6,344,643**	**7,175,033**	**7,542,466**	**367,434**	**5.1%**
5013	Director Fees	36,000	35,209	36,000	**36,000**	-	0.0%
Director Fees Total		**36,000**	**35,209**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	432,995	474,741	548,242	**575,980**	27,738	5.1%
5030	Health	618,594	684,925	826,602	**954,758**	128,156	15.5%
5031	Vision Insurance	7,605	8,877	10,535	**11,401**	866	8.2%
5032	Dental	33,833	37,487	43,850	**48,323**	4,472	10.2%
5034	Life	7,294	9,553	11,042	**11,806**	765	6.9%
5035	Disability Insurance	24,947	26,849	29,854	**31,851**	1,997	6.7%
5040	Workers Compensation	61,576	56,534	84,939	**95,565**	10,626	12.5%
5050	Unemployment Insurance	17,318	16,399	13,592	**27,139**	13,547	99.7%
5065	Education Reimbursement	-	3,710	-	**5,100**	5,100	
5070	Retirement	428,612	465,063	513,512	**640,688**	127,176	24.8%
Benefits Total		**1,632,774**	**1,784,138**	**2,082,167**	**2,402,611**	**320,444**	**15.4%**
5201	Airfare	1,031	390	5,250	**2,100**	(3,150)	-60.0%
5202	Lodging	9,588	8,458	23,390	**30,590**	7,200	30.8%
5204	Cab Fare / local transportation	822	379	2,400	**835**	(1,565)	-65.2%
5205	Parking	431	180	2,345	**1,780**	(565)	-24.1%
5206	Travel Meals	2,482	2,014	8,876	**8,578**	(298)	-3.4%
5207	Mileage	3,340	2,452	16,620	**14,835**	(1,785)	-10.7%
Travel Total		**17,694**	**13,873**	**58,881**	**58,718**	**(163)**	**-0.3%**

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Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	163,060	184,714	348,400	**596,000**	247,600	71.1%
6025	Contractual/Auditing	47,000	60,747	74,400	**85,600**	11,200	15.1%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	-	0.0%
6032	Contractual Labor Split Programs	245,196	210,925	233,818	**225,295**	(8,523)	-3.6%
6040	Contracted IT Services	183,947	257,417	178,760	**288,100**	109,340	61.2%
6045	Contract SaaS (SBITA)	2,226	3,155	5,000	**169,605**	164,605	3292.1%
6055	Security	131,055	166,606	191,344	**237,720**	46,376	24.2%
6060	Appraisal and Tax Collection Fees	81,351	80,195	85,000	**85,062**	62	0.1%
6065	Depository Contract	199,110	221,823	245,000	**254,000**	9,000	3.7%
6070	Maintenance Contracts	776,348	796,769	979,993	**934,525**	(45,468)	-4.6%
6078	Plumbing Inspections	24,910	17,710	25,000	**25,000**	-	0.0%
6079	General Engineering and Professional	26,524	93,698	130,000	**110,000**	(20,000)	-15.4%
6080	Contractual/Contract Labor	302,591	349,040	559,289	**553,985**	(5,304)	-0.9%
6085	Projects - Engineering & Prof Fees	317,431	164,515	425,000	**245,000**	(180,000)	-42.4%
6153	WCRRWL Raw Water Line	1,019,590	883,378	965,284	**975,290**	10,007	1.0%
6210	Rental Expense	1,909	51,959	56,900	**53,098**	(3,802)	-6.7%
6250	Solid Waste Service	1,259,223	1,298,494	1,312,000	**1,408,443**	96,443	7.4%
6305	Bill Production Expense	9,727	10,898	10,200	**9,600**	(600)	-5.9%
6310	Fees/Dues/Subscription Expense	64,506	63,299	88,382	**72,524**	(15,858)	-17.9%
6311	TCEQ Regulatory Fees	16,517	16,927	17,900	**18,400**	500	2.8%
6312	BCRWWS Wastewater System	1,196,275	1,291,321	1,115,716	**1,271,099**	155,384	13.9%
6314	Professional Development	42,445	27,777	73,500	**79,215**	5,715	7.8%
6315	Lab Fees	15,840	13,000	25,000	**25,000**	-	0.0%
6416	Liability Insurance	178,835	196,429	216,667	**232,637**	15,970	7.4%
Contractual Total		**6,325,616**	**6,480,796**	**7,382,552**	**7,975,198**	**592,647**	**8.0%**

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Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	105,472	165,872	262,250	**338,654**	76,404	29.1%
6115	Materials & Supplies	285,782	298,905	346,405	**344,446**	(1,959)	-0.6%
6120	Chemicals	186,993	246,633	210,235	**231,900**	21,665	10.3%
6121	Lab Supplies	23,771	26,466	32,000	**32,000**	-	0.0%
6122	Uniforms	19,375	21,931	31,705	**33,480**	1,775	5.6%
6124	Fuel / Oil	51,773	53,674	67,070	**72,000**	4,930	7.4%
6130	Furniture	27,155	27,723	29,900	**25,528**	(4,372)	-14.6%
6145	Software Exp	86,033	107,422	266,500	**36,679**	(229,821)	-86.2%
6150	Business Meals	6,993	6,632	10,120	**12,200**	2,080	20.6%
6154	Water Meters	71,064	72,086	100,800	**108,000**	7,200	7.1%
6156	Pipes and Components	18,860	39,784	41,500	**46,500**	5,000	12.0%
6160	Training Materials	633	3,662	6,954	**4,000**	(2,954)	-42.5%
6180	T-Shirts/Pins/Etc.	63,028	78,088	88,925	**77,760**	(11,165)	-12.6%
6327	Program Meals	10,715	9,896	23,450	**24,175**	725	3.1%
Equipment & Supplies Total		**957,649**	**1,158,773**	**1,517,813**	**1,387,322**	**(130,491)**	**-8.6%**
6212	Mobile Equipment Repairs & Maintenance	-	6,499	22,000	**19,800**	(2,200)	-10.0%
6213	Vehicle Repairs & Maintenance	54,150	56,242	74,950	**68,300**	(6,650)	-8.9%
6215	Facility Rent Expense	6,538	8,213	7,500	**9,600**	2,100	28.0%
6216	Maint Equipment Rent Expense	49,549	3,692	10,650	**12,850**	2,200	20.7%
6320	Repairs & Maintenance	549,473	699,983	432,350	**583,300**	150,950	34.9%
Maintenance, Repair & Facility Total		**659,711**	**774,629**	**547,450**	**693,850**	**146,400**	**26.7%**
6300	Phone/Cable/Cell/Connectivity	60,653	59,827	66,670	**63,951**	(2,719)	-4.1%
6400	Utilities Expense	512,462	553,728	559,712	**562,607**	2,895	0.5%
6430	Streetlights	147,982	150,203	155,700	**153,690**	(2,010)	-1.3%
Utilities Total		**721,097**	**763,757**	**782,082**	**780,248**	**(1,834)**	**-0.2%**

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Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	475,000	490,000	500,000	**515,000**	15,000	3.0%
6456	Interest - 2016 CC Revenue	94,680	82,188	69,301	**56,151**	(13,150)	-19.0%
6440	Principal - 2019 Refunding	-	200,000	1,900,000	**-**	(1,900,000)	-100.0%
6441	Interest - 2019 Refunding	82,000	82,000	76,000	**-**	(76,000)	-100.0%
6442	Principal - Series 2020 Refunding	1,770,000	915,000	945,000	**1,305,000**	360,000	38.1%
6443	Interest - Series 2020 Refunding	206,250	135,450	108,000	**79,650**	(28,350)	-26.3%
6444	Principal - Series 2020 Refunding DA	115,000	120,000	125,000	**120,000**	(5,000)	-4.0%
6445	Interest - Series 2020 Refunding DA	35,569	32,119	28,519	**26,019**	(2,500)	-8.8%
6446	Principal - Series 2020	340,000	135,000	140,000	**10,000**	(130,000)	-92.9%
6447	Interest - Series 2020	16,663	13,263	11,575	**9,825**	(1,750)	-15.1%
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**988,750**	988,750	
6451	Principal - 2015 Series DA	125,000	130,000	135,000	**140,000**	5,000	3.7%
6452	Interest - 2015 Series DA	92,106	88,356	84,456	**80,406**	(4,050)	-4.8%
6453	Principal - 2015 Refunding DA	230,000	240,000	245,000	**260,000**	15,000	6.1%
6454	Interest - 2015 Refunding DA	84,150	77,250	70,050	**62,394**	(7,656)	-10.9%
6489	Principal - Series 2021 Refunding DA	130,000	135,000	140,000	**145,000**	5,000	3.6%
6496	Principal - Series 2020A Refunding	615,000	1,550,000	-	**1,685,000**	1,685,000	
6497	Interest - Series 2020A Refunding	163,200	150,900	119,900	**119,900**	-	0.0%
6498	Interest - Series 2021 Refunding DA	41,300	37,400	33,350	**29,150**	(4,200)	-12.6%
Debt Service Total		**4,615,918**	**4,613,925**	**4,731,151**	**5,632,245**	**901,094**	**19.0%**
6220	Postage/Mailing/Shipping	34,438	40,107	38,808	**46,540**	7,732	19.9%
6322	Printing Expense	19,927	17,516	32,200	**46,794**	14,594	45.3%
6324	Advertising	8,347	8,754	28,730	**9,000**	(19,730)	-68.7%
6325	Recruiting Expense	18,194	16,681	21,775	**22,535**	760	3.5%
6425	Bad Debt Expense	12,809	12,288	15,000	**13,000**	(2,000)	-13.3%
6461	Fiscal Agent Fees	8,525	8,000	9,000	**9,000**	-	0.0%
6490	Bond Costs	-	-	-	**204,500**	204,500	
6491	Bond Discount Costs	-	-	-	**900,000**	900,000	
6492	Bond Issue Cost Advisory Fees	-	-	-	**525,000**	525,000	
6493	Bond Issue Cost Counsel Fees	-	-	-	**300,000**	300,000	

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Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6494	Debt Issuance Cost	-	-	-	-	-	
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	1,336,060	757,881	(578,179)	-43.3%
All Other Total		**102,240**	**103,347**	**1,481,573**	**2,834,250**	**1,352,677**	**91.3%**
Total Operating Expenses		**20,823,134**	**22,073,091**	**25,794,702**	**29,342,909**	**3,548,207**	**13.8%**
Operating Surplus (Deficit)		**6,307,232**	**5,784,159**	**987,911**	**29,493,325**	**28,505,413**	**2885.4%**
Capital Outlay							
4910	Reimbursable Projects Revenue	321,461	3,079,130	300,000	766,616	466,616	155.5%
Reimbursable Capital Project Revenue Total		**321,461**	**3,079,130**	**300,000**	**766,616**	**466,616**	**155.5%**
5901	Capital Expenditures	2,168,309	4,276,285	11,062,864	20,525,775	9,462,911	85.5%
5910	Reimbursable Capital Projects	321,461	3,378,075	300,000	766,616	466,616	155.5%
Capital Outlay Expenditures Total		**2,489,770**	**7,654,359**	**11,362,864**	**21,292,391**	**9,929,527**	**87.4%**
Budget Surplus (Deficit)		**4,138,922**	**1,208,929**	**(10,074,952)**	**8,967,550**	**19,042,502**	**-189.0%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**9,983,864**	**5,353,238**	**(4,630,626)**	**-46.4%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	814,400	1,111,000	296,600	36.4%
	Transfers Out	**-**	**-**	**814,400**	**1,111,000**	**296,600**	**36.4%**
Net Budget Surplus (Deficit)		**4,138,922**	**1,208,929**	**(905,489)**	**13,209,788**	**14,115,276**	**-1558.9%**

FY2027 Capital Outlay by Funding Source:

Brushy Creek MUD
FY2027
Budget Workbook

Total Government Funds

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026

			Amount
5901	Capital Expenditures	**Fund Balance Restricted**	-
		Fund Balance Committed	260,000
		Fund Balance Assigned Reserves	85,000
		Fund Balance Assigned	-
		Fund Balance FY26 Unspent	1,278,939
		Fund Balance Unassigned	2,436,667
		Operating	951,409
			5,012,015

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund**
620

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues								
4101	Property Tax Income	620-4101	-	-	-	-	-	
4102	Delinquent Property Tax Income	620-4102	-	-	-	-	-	
4103	Defined Area Tax	620-4103	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	620-4104	-	-	-	-	-	
Property Tax Revenue Total			-	-	-	-	-	
4110	Plan Review Income	620-4110	-	-	-	-	-	
4112	Inspection Fees	620-4112	-	-	-	-	-	
4201	Water Service	620-4201	-	-	-	-	-	
4202	CRF - Water	620-4202	36,663	54,470	2,095	**16,760**	14,665	700.0%
4203	WW Service	620-4203	-	-	-	-	-	
4204	CRF - WW	620-4204	27,060	36,982	1,804	**14,432**	12,628	700.0%
4211	Water Connection	620-4211	-	-	-	-	-	
4213	WW Connections	620-4213	-	-	-	-	-	
4230	Solid Waste Services	620-4230	-	-	-	-	-	
4240	Raw Water Sales	620-4240	-	-	-	-	-	
4245	Wholesale Water	620-4245	-	-	-	-	-	
4250	Drought Surcharge	620-4250	-	-	-	-	-	
4301	Storwater Drainage Fee	620-4301	-	-	-	-	-	
4401	Service Charges	620-4401	-	-	-	-	-	
4403	Late Charges	620-4403	-	-	-	-	-	
Utility Program Revenue Total			**63,723**	**91,452**	**3,899**	**31,192**	**27,293**	**700.0%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund** **620**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	620-4501	-	-	-	-	-	
4504	Community Events Revenue	620-4504	-	-	-	-	-	
4505	Program Revenue Contract	620-4505	-	-	-	-	-	
4510	Programming Events Income	620-4510	-	-	-	-	-	
4515	Camp Income	620-4515	-	-	-	-	-	
4518	Memberships - Short Term	620-4518	-	-	-	-	-	
4519	New Memberships	620-4519	-	-	-	-	-	
4520	Memberships	620-4520	-	-	-	-	-	
4521	Season Passes	620-4521	-	-	-	-	-	
4522	Day Passes	620-4522	-	-	-	-	-	
4523	Fitness Revenue	620-4523	-	-	-	-	-	
4524	Senior Select Membership	620-4524	-	-	-	-	-	
4525	Child Programs / Child Play	620-4525	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	620-4145	-	-	-	-	-	
Recreational Program Revenue Total			**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	620-4130	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	620-4140	-	-	-	-	-	
4402	Donations	620-4402	-	-	-	-	-	
4404	Penalties	620-4404	-	-	-	-	-	
4405	Interest Income	620-4405	148,026	106,441	50,000	**40,000**	(10,000)	-20.0%
4406	Gain/Loss on Investments	620-4406	-	-	-	-	-	
4120	Bond Revenue	620-4120	-	-	-	**30,000,000**	30,000,000	
4410	Rental Income - Leases	620-4410	-	-	-	-	-	
4500	Other Income	620-4500	-	-	-	-	-	
4502	Program Apparel	620-4502	-	-	-	-	-	
Investment & Other Revenue Total			**148,026**	**106,441**	**50,000**	**30,040,000**	**29,990,000**	**59980.0%**
Total Revenues			**211,749**	**197,893**	**53,899**	**30,071,192**	**30,017,293**	**55691.7%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund** **620**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses								
5010	Salary	620-5010	-	-	-	-	-	
5012	Overtime	620-5012	-	-	-	-	-	
5014	Cell Phone Allowance	620-5014	-	-	-	-	-	
5015	Compensation Other	620-5015	-	-	-	-	-	
6313	Certification Pay	620-6313	-	-	-	-	-	
6405	Longevity Awards	620-6405	-	-	-	-	-	
Salaries Total			-	-	-	-	-	
5013	Director Fees	620-5013	-	-	-	-	-	
Director Fees Total			-	-	-	-	-	
5020	FICA / Medicare	620-5020	-	-	-	-	-	
5030	Health	620-5030	-	-	-	-	-	
5031	Vision Insurance	620-5031	-	-	-	-	-	
5032	Dental	620-5032	-	-	-	-	-	
5034	Life	620-5034	-	-	-	-	-	
5035	Disability Insurance	620-5035	-	-	-	-	-	
5040	Workers Compensation	620-5040	-	-	-	-	-	
5050	Unemployment Insurance	620-5050	-	-	-	-	-	
5065	Education Reimbursement	620-5065	-	-	-	-	-	
5070	Retirement	620-5070	-	-	-	-	-	
Benefits Total			-	-	-	-	-	
5201	Airfare	620-5201	-	-	-	-	-	
5202	Lodging	620-5202	-	-	-	-	-	
5204	Cab Fare / local transportation	620-5204	-	-	-	-	-	
5205	Parking	620-5205	-	-	-	-	-	
5206	Travel Meals	620-5206	-	-	-	-	-	
5207	Mileage	620-5207	-	-	-	-	-	
Travel Total			-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund**
620

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6010	Contractual-Legal	620-6010	-	-	-	-	-	
6025	Contractual/Auditing	620-6025	-	-	-	-	-	
6026	Investment Advisory Services	620-6026	-	-	-	-	-	
6032	Contractual Labor Split Programs	620-6032	-	-	-	-	-	
6040	Contracted IT Services	620-6040	-	-	-	-	-	
6045	Contract SaaS (SBITA)	620-6045	-	-	-	-	-	
6055	Security	620-6055	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	620-6060	-	-	-	-	-	
6065	Depository Contract	620-6065	-	-	-	-	-	
6070	Maintenance Contracts	620-6070	-	-	-	-	-	
6078	Plumbing Inspections	620-6078	-	-	-	-	-	
6079	General Engineering and Professional	620-6079	-	-	-	-	-	
6080	Contractual/Contract Labor	620-6080	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	620-6085	-	-	-	-	-	
6153	WCRRWL Raw Water Line	620-6153	197,294	192,125	194,780	**230,408**	35,628	18.3%
6210	Rental Expense	620-6210	-	-	-	-	-	
6250	Solid Waste Service	620-6250	-	-	-	-	-	
6305	Bill Production Expense	620-6305	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	620-6310	-	-	-	-	-	
6311	TCEQ Regulatory Fees	620-6311	-	-	-	-	-	
6312	BCRWWS Wastewater System	620-6312	371,650	396,900	400,400	**398,150**	(2,250)	-0.6%
6314	Professional Development	620-6314	-	-	-	-	-	
6315	Lab Fees	620-6315	-	-	-	-	-	
6416	Liability Insurance	620-6416	-	-	-	-	-	
Contractual Total			**568,944**	**589,025**	**595,180**	**628,558**	**33,378**	**5.6%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund** **620**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	620-6105	-	-	-	-	-	
6115	Materials & Supplies	620-6115	-	-	-	-	-	
6120	Chemicals	620-6120	-	-	-	-	-	
6121	Lab Supplies	620-6121	-	-	-	-	-	
6122	Uniforms	620-6122	-	-	-	-	-	
6124	Fuel / Oil	620-6124	-	-	-	-	-	
6130	Furniture	620-6130	-	-	-	-	-	
6145	Software Exp	620-6145	-	-	-	-	-	
6150	Business Meals	620-6150	-	-	-	-	-	
6154	Water Meters	620-6154	-	-	-	-	-	
6156	Pipes and Components	620-6156	-	-	-	-	-	
6160	Training Materials	620-6160	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	620-6180	-	-	-	-	-	
6327	Program Meals	620-6327	-	-	-	-	-	
Equipment & Supplies Total			-	-	-	-	-	
6212	Mobile Equipment Repairs & Maintenance	620-6212	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	620-6213	-	-	-	-	-	
6215	Facility Rent Expense	620-6215	-	-	-	-	-	
6216	Maint Equipment Rent Expense	620-6216	-	-	-	-	-	
6320	Repairs & Maintenance	620-6320	-	-	-	-	-	
Maintenance, Repair & Facility Total			-	-	-	-	-	
6300	Phone/Cable/Cell/Connectivity	620-6300	-	-	-	-	-	
6400	Utilities Expense	620-6400	-	-	-	-	-	
6430	Streetlights	620-6430	-	-	-	-	-	
Utilities Total			-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund**
620

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	620-6455	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	620-6456	-	-	-	-	-	
6440	Principal - 2019 Refunding	620-6440	-	-	-	-	-	
6441	Interest - 2019 Refunding	620-6441	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	620-6442	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	620-6443	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	620-6444	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	620-6445	-	-	-	-	-	
6446	Principal - Series 2020	620-6446	-	-	-	-	-	
6447	Interest - Series 2020	620-6447	-	-	-	-	-	
6448	Principal - Series 2026	620-6448	-	-	-	-	-	
6449	Interest - Series 2026	620-6449	-	-	-	-	-	
6451	Principal - 2015 Series DA	620-6451	-	-	-	-	-	
6452	Interest - 2015 Series DA	620-6452	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	620-6453	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	620-6454	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	620-6489	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	620-6496	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	620-6497	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	620-6498	-	-	-	-	-	
Debt Service Total			**-**	**-**	**-**	**-**	**-**	
6220	Postage/Mailing/Shipping	620-6220	-	-	-	-	-	
6322	Printing Expense	620-6322	-	-	-	-	-	
6324	Advertising	620-6324	-	-	-	-	-	
6325	Recruiting Expense	620-6325	-	-	-	-	-	
6425	Bad Debt Expense	620-6425	-	-	-	-	-	
6461	Fiscal Agent Fees	620-6461	-	-	-	-	-	
6490	Bond Costs	620-6490	-	-	-	**204,500**	204,500	
6491	Bond Discount Costs	620-6491	-	-	-	**900,000**	900,000	
6492	Bond Issue Cost Advisory Fees	620-6492	-	-	-	**525,000**	525,000	
6493	Bond Issue Cost Counsel Fees	620-6493	-	-	-	**300,000**	300,000	
6494	Debt Issuance Cost	620-6494	-	-	-	-	-	
6495	Payment to Escrow Agent	620-6495	-	-	-	-	-	
7000	Board Contingency	620-7000	-	-	-	-	-	
All Other Total			**-**	**-**	**-**	**1,929,500**	**1,929,500**	
Total Operating Expenses			**568,944**	**589,025**	**595,180**	**2,558,058**	**1,962,878**	**329.8%**
Operating Surplus (Deficit)			**(357,195)**	**(391,132)**	**(541,281)**	**27,513,134**	**28,054,415**	**-5183.0%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Capital Fund** **620**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay								
4910	Reimbursable Projects Revenue	620-4910	-	-	-	-	-	
Reimbursable Capital Project Revenue Total			**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	620-5901	212	208,211	-	**15,513,760**	15,513,760	
5910	Reimbursable Capital Projects	620-5910	-	-	-	-	-	
Capital Outlay Expenditures Total			**212**	**208,211**	**-**	**15,513,760**	**15,513,760**	
Budget Surplus (Deficit)			**(357,407)**	**(599,343)**	**(541,281)**	**11,999,374**	**12,540,656**	**-2316.8%**
Fund Balance Transfers								
7003	**Transfers In**	620-7003	-	-	-	**628,558**	**628,558**	
7050	Transfers From (To) Builder Park Fees	620-7050	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	620-7001	-	-	-	-	-	
	Transfers Out		**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)			**(357,407)**	**(599,343)**	**(541,281)**	**12,627,932**	**13,169,213**	**-2433.0%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund**
610

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	3,036,022	3,022,893	2,695,466	**2,630,594**	(64,872)	-2.4%
4102	Delinquent Property Tax Income	1,071	(11,228)	3,000	**1,000**	(2,000)	-66.7%
4103	Defined Area Tax	832,505	773,784	735,746	**750,238**	14,491	2.0%
4104	Defined Area Delinquent Taxes	(235)	(8,693)	500	**500**	-	0.0%
Property Tax Revenue Total		**3,869,363**	**3,776,756**	**3,434,713**	**3,382,332**	**(52,381)**	**-1.5%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund** **610**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	272,186	260,532	100,000	**120,000**	20,000	20.0%
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**272,186**	**260,532**	**100,000**	**120,000**	**20,000**	**20.0%**
Total Revenues		**4,141,548**	**4,037,288**	**3,534,713**	**3,502,332**	**(32,381)**	**-0.9%**

Brushy Creek MUD

FY2027

Budget Workbook

Fund: **Debt Service Fund** **610**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
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		**-**	**-**	**-**	**-**	**-**	
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund** **610**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	81,351	80,195	85,000	**85,062**	62	0.1%
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**-**	-	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
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		**81,351**	**80,195**	**85,000**	**85,062**	**62**	**0.1%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund** **610**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Exp	-	-	-	-	-	
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 & Maintenance	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund** **610**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	-	-	-	**-**	-	
6456	Interest - 2016 CC Revenue	-	-	-	**-**	-	
6440	Principal - 2019 Refunding	-	200,000	1,900,000	**-**	(1,900,000)	-100.0%
6441	Interest - 2019 Refunding	82,000	82,000	76,000	**-**	(76,000)	-100.0%
6442	Principal - Series 2020 Refunding	1,770,000	915,000	945,000	**1,305,000**	360,000	38.1%
6443	Interest - Series 2020 Refunding	206,250	135,450	108,000	**79,650**	(28,350)	-26.3%
6444	Principal - Series 2020 Refunding DA	115,000	120,000	125,000	**120,000**	(5,000)	-4.0%
6445	Interest - Series 2020 Refunding DA	35,569	32,119	28,519	**26,019**	(2,500)	-8.8%
6446	Principal - Series 2020	340,000	135,000	140,000	**10,000**	(130,000)	-92.9%
6447	Interest - Series 2020	16,663	13,263	11,575	**9,825**	(1,750)	-15.1%
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**-**	-	
6451	Principal - 2015 Series DA	125,000	130,000	135,000	**140,000**	5,000	3.7%
6452	Interest - 2015 Series DA	92,106	88,356	84,456	**80,406**	(4,050)	-4.8%
6453	Principal - 2015 Refunding DA	230,000	240,000	245,000	**260,000**	15,000	6.1%
6454	Interest - 2015 Refunding DA	84,150	77,250	70,050	**62,394**	(7,656)	-10.9%
6489	Principal - Series 2021 Refunding DA	130,000	135,000	140,000	**145,000**	5,000	3.6%
6496	Principal - Series 2020A Refunding	615,000	1,550,000	-	**1,685,000**	1,685,000	
6497	Interest - Series 2020A Refunding	163,200	150,900	119,900	**119,900**	-	0.0%
6498	Interest - Series 2021 Refunding DA	41,300	37,400	33,350	**29,150**	(4,200)	-12.6%
Debt Service Total		**4,046,238**	**4,041,738**	**4,161,850**	**4,072,344**	**(89,506)**	**-2.2%**
6220	Postage/Mailing/Shipping	-	-	-	**-**	-	
6322	Printing Expense	-	-	-	**-**	-	
6324	Advertising	-	-	-	**-**	-	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	8,525	8,000	9,000	**9,000**	-	0.0%
6490	Bond Costs	-	-	-	**-**	-	
6491	Bond Discount Costs	-	-	-	**-**	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	**-**	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	**-**	-	
6494	Debt Issuance Cost	-	-	-	**-**	-	

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**8,525**	**8,000**	**9,000**	**9,000**	**-**	**0.0%**
Total Operating Expenses		**4,136,113**	**4,129,933**	**4,255,850**	**4,166,406**	**(89,444)**	**-2.1%**
Operating Surplus (Deficit)		**5,435**	**(92,645)**	**(721,137)**	**(664,074)**	**57,063**	**-7.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **Debt Service Fund** **610**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		-	-	-	-	-	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		-	-	-	-	-	
Budget Surplus (Deficit)		**5,435**	**(92,645)**	**(721,137)**	**(664,074)**	**57,063**	**-7.9%**
Fund Balance Transfers							
7003	**Transfers In**	-	-	-	**664,074**	**664,074**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	
Net Budget Surplus (Deficit)		**5,435**	**(92,645)**	**(721,137)**	**-**	**721,137**	**-100.0%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **General Fund**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	9,094,850	9,123,031	9,571,655	**9,965,317**	393,663	4.1%
4102	Delinquent Property Tax Income	3,462	(45,546)	3,000	**1,000**	(2,000)	-66.7%
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**9,098,311**	**9,077,485**	**9,574,655**	**9,966,317**	**391,663**	**4.1%**
4110	Plan Review Income	17,105	1,080	1,000	**1,000**	-	0.0%
4112	Inspection Fees	30,065	28,010	25,000	**25,000**	-	0.0%
4201	Water Service	4,611,490	4,746,959	4,845,000	**5,197,000**	352,000	7.3%
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	2,370,493	2,442,402	2,433,000	**2,637,000**	204,000	8.4%
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	4,290	5,730	-	**4,800**	4,800	
4213	WW Connections	1,020	1,230	-	**480**	480	
4230	Solid Waste Services	1,554,850	1,604,070	1,603,000	**1,895,487**	292,487	18.2%
4240	Raw Water Sales	100,844	102,422	102,000	**100,000**	(2,000)	-2.0%
4245	Wholesale Water	142,738	164,171	142,000	**176,000**	34,000	23.9%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Storwater Drainage Fee	164,347	169,798	430,000	**429,000**	(1,000)	-0.2%
4401	Service Charges	73,580	77,500	65,000	**75,000**	10,000	15.4%
4403	Late Charges	48,455	61,608	50,000	**60,000**	10,000	20.0%
Utility Program Revenue Total		**9,119,277**	**9,404,979**	**9,696,000**	**10,600,767**	**904,767**	**9.3%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	200,735	219,979	208,000	**228,250**	20,250	9.7%
4504	Community Events Revenue	17,117	17,205	20,975	**21,675**	700	3.3%
4505	Program Revenue Contract	396,594	322,006	343,490	**319,350**	(24,140)	-7.0%
4510	Programming Events Income	71,210	63,635	73,575	**70,900**	(2,675)	-3.6%
4515	Camp Income	454,992	461,081	460,340	**482,020**	21,680	4.7%
4518	Memberships - Short Term	65,340	57,240	54,000	**40,000**	(14,000)	-25.9%
4519	New Memberships	24,535	22,820	20,000	**16,000**	(4,000)	-20.0%
4520	Memberships	709,158	697,100	650,000	**600,000**	(50,000)	-7.7%
4521	Season Passes	91,017	74,426	88,000	**76,750**	(11,250)	-12.8%
4522	Day Passes	124,218	121,083	100,800	**105,050**	4,250	4.2%
4523	Fitness Revenue	456,816	459,394	455,530	**457,090**	1,560	0.3%
4524	Senior Select Membership	520	640	1,250	**1,250**	-	0.0%
4525	Child Programs / Child Play	4,665	2,862	3,500	**3,000**	(500)	-14.3%
4145	Land Management and Park Maintenance Fe	-	356,812	712,000	**1,180,000**	468,000	65.7%
Recreational Program Revenue Total		**2,616,918**	**2,876,283**	**3,191,460**	**3,601,335**	**409,875**	**12.8%**
4130	Builder Park Fees	21,161	28,839	1,076	**9,414**	8,338	774.9%
4140	Emergency Management and Hazard Mitigati	-	29,735	60,000	**79,000**	19,000	31.7%
4402	Donations	225	-	-	**-**	-	
4404	Penalties	1,000	1,545	1,000	**1,000**	-	0.0%
4405	Interest Income	1,063,616	1,551,038	540,000	**852,000**	312,000	57.8%
4406	Gain/Loss on Investments	722,082	(255,293)	-	**-**	-	
4120	Bond Revenue	-	-	-	**-**	-	
4410	Rental Income - Leases	93,453	100,674	102,371	**124,577**	22,206	21.7%
4500	Other Income	38,702	792,583	20,720	**21,400**	680	3.3%
4502	Program Apparel	2,323	14,200	6,720	**6,900**	180	2.7%
Investment & Other Revenue Total		**1,942,562**	**2,263,322**	**731,887**	**1,094,291**	**362,404**	**49.5%**
Total Revenues		**22,777,068**	**23,622,069**	**23,194,001**	**25,262,710**	**2,068,708**	**8.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **General Fund** **110**

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	5,636,377	6,193,146	6,983,663	**7,271,457**	287,794	4.1%
5012	Overtime	65,502	73,730	80,460	**163,522**	83,062	103.2%
5014	Cell Phone Allowance	12,568	13,311	13,800	**15,000**	1,200	8.7%
5015	Compensation Other	-	16,135	30,670	**34,310**	3,640	11.9%
6313	Certification Pay	18,694	27,429	39,780	**29,640**	(10,140)	-25.5%
6405	Longevity Awards	21,294	20,893	26,660	**28,538**	1,878	7.0%
Salaries Total		**5,754,436**	**6,344,643**	**7,175,033**	**7,542,466**	**367,434**	**5.1%**
5013	Director Fees	36,000	35,209	36,000	**36,000**	-	0.0%
Director Fees Total		**36,000**	**35,209**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	432,995	474,741	548,242	**575,980**	27,738	5.1%
5030	Health	618,594	684,925	826,602	**954,758**	128,156	15.5%
5031	Vision Insurance	7,605	8,877	10,535	**11,401**	866	8.2%
5032	Dental	33,833	37,487	43,850	**48,323**	4,472	10.2%
5034	Life	7,294	9,553	11,042	**11,806**	765	6.9%
5035	Disability Insurance	24,947	26,849	29,854	**31,851**	1,997	6.7%
5040	Workers Compensation	61,576	56,534	84,939	**95,565**	10,626	12.5%
5050	Unemployment Insurance	17,318	16,399	13,592	**27,139**	13,547	99.7%
5065	Education Reimbursement	-	3,710	-	**5,100**	5,100	
5070	Retirement	428,612	465,063	513,512	**640,688**	127,176	24.8%
Benefits Total		**1,632,774**	**1,784,138**	**2,082,167**	**2,402,611**	**320,444**	**15.4%**
5201	Airfare	1,031	390	5,250	**2,100**	(3,150)	-60.0%
5202	Lodging	9,588	8,458	23,390	**30,590**	7,200	30.8%
5204	Cab Fare / local transportation	822	379	2,400	**835**	(1,565)	-65.2%
5205	Parking	431	180	2,345	**1,780**	(565)	-24.1%
5206	Travel Meals	2,482	2,014	8,876	**8,578**	(298)	-3.4%
5207	Mileage	3,340	2,452	16,620	**14,835**	(1,785)	-10.7%
Travel Total		**17,694**	**13,873**	**58,881**	**58,718**	**(163)**	**-0.3%**

Brushy Creek MUD
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	163,060	184,714	348,400	**596,000**	247,600	71.1%
6025	Contractual/Auditing	47,000	60,747	74,400	**85,600**	11,200	15.1%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	-	0.0%
6032	Contractual Labor Split Programs	245,196	210,925	233,818	**225,295**	(8,523)	-3.6%
6040	Contracted IT Services	183,947	257,417	178,760	**288,100**	109,340	61.2%
6045	Contract SaaS (SBITA)	2,226	3,155	5,000	**169,605**	164,605	3292.1%
6055	Security	131,055	166,606	191,344	**237,720**	46,376	24.2%
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	199,110	221,823	245,000	**254,000**	9,000	3.7%
6070	Maintenance Contracts	776,348	796,769	979,993	**934,525**	(45,468)	-4.6%
6078	Plumbing Inspections	24,910	17,710	25,000	**25,000**	-	0.0%
6079	General Engineering and Professional	26,524	93,698	130,000	**110,000**	(20,000)	-15.4%
6080	Contractual/Contract Labor	302,591	349,040	559,289	**553,985**	(5,304)	-0.9%
6085	Projects - Engineering & Prof Fees	317,431	164,515	425,000	**245,000**	(180,000)	-42.4%
6153	WCRRWL Raw Water Line	822,296	691,253	770,503	**744,883**	(25,621)	-3.3%
6210	Rental Expense	1,909	51,959	56,900	**53,098**	(3,802)	-6.7%
6250	Solid Waste Service	1,259,223	1,298,494	1,312,000	**1,408,443**	96,443	7.4%
6305	Bill Production Expense	9,727	10,898	10,200	**9,600**	(600)	-5.9%
6310	Fees/Dues/Subscription Expense	64,506	63,299	88,382	**72,524**	(15,858)	-17.9%
6311	TCEQ Regulatory Fees	16,517	16,927	17,900	**18,400**	500	2.8%
6312	BCRWWS Wastewater System	824,626	894,421	715,316	**872,949**	157,634	22.0%
6314	Professional Development	42,445	27,777	73,500	**79,215**	5,715	7.8%
6315	Lab Fees	15,840	13,000	25,000	**25,000**	-	0.0%
6416	Liability Insurance	178,835	196,429	216,667	**232,637**	15,970	7.4%
Contractual Total		**5,675,322**	**5,811,576**	**6,702,371**	**7,261,578**	**559,207**	**8.3%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	105,472	165,872	262,250	**338,654**	76,404	29.1%
6115	Materials & Supplies	285,782	298,905	346,405	**344,446**	(1,959)	-0.6%
6120	Chemicals	186,993	246,633	210,235	**231,900**	21,665	10.3%
6121	Lab Supplies	23,771	26,466	32,000	**32,000**	-	0.0%
6122	Uniforms	19,375	21,931	31,705	**33,480**	1,775	5.6%
6124	Fuel / Oil	51,773	53,674	67,070	**72,000**	4,930	7.4%
6130	Furniture	27,155	27,723	29,900	**25,528**	(4,372)	-14.6%
6145	Software Exp	86,033	107,422	266,500	**36,679**	(229,821)	-86.2%
6150	Business Meals	6,993	6,632	10,120	**12,200**	2,080	20.6%
6154	Water Meters	71,064	72,086	100,800	**108,000**	7,200	7.1%
6156	Pipes and Components	18,860	39,784	41,500	**46,500**	5,000	12.0%
6160	Training Materials	633	3,662	6,954	**4,000**	(2,954)	-42.5%
6180	T-Shirts/Pins/Etc.	63,028	78,088	88,925	**77,760**	(11,165)	-12.6%
6327	Program Meals	10,715	9,896	23,450	**24,175**	725	3.1%
Equipment & Supplies Total		**957,649**	**1,158,773**	**1,517,813**	**1,387,322**	**(130,491)**	**-8.6%**
6212	Mobile Equipment Repairs & Maintenance	-	6,499	22,000	**19,800**	(2,200)	-10.0%
6213	Vehicle Repairs & Maintenance	54,150	56,242	74,950	**68,300**	(6,650)	-8.9%
6215	Facility Rent Expense	6,538	8,213	7,500	**9,600**	2,100	28.0%
6216	Maint Equipment Rent Expense	49,549	3,692	10,650	**12,850**	2,200	20.7%
6320	Repairs & Maintenance	549,473	699,983	432,350	**583,300**	150,950	34.9%
Maintenance, Repair & Facility Total		**659,711**	**774,629**	**547,450**	**693,850**	**146,400**	**26.7%**
6300	Phone/Cable/Cell/Connectivity	60,653	59,827	66,670	**63,951**	(2,719)	-4.1%
6400	Utilities Expense	512,462	553,728	559,712	**562,607**	2,895	0.5%
6430	Streetlights	147,982	150,203	155,700	**153,690**	(2,010)	-1.3%
Utilities Total		**721,097**	**763,757**	**782,082**	**780,248**	**(1,834)**	**-0.2%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	475,000	490,000	500,000	**515,000**	15,000	3.0%
6456	Interest - 2016 CC Revenue	94,680	82,188	69,301	**56,151**	(13,150)	-19.0%
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	-	-	-	**-**	-	
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**988,750**	988,750	
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		**569,680**	**572,188**	**569,301**	**1,559,901**	**990,601**	**174.0%**
6220	Postage/Mailing/Shipping	34,438	40,107	38,808	**46,540**	7,732	19.9%
6322	Printing Expense	19,927	17,516	32,200	**46,794**	14,594	45.3%
6324	Advertising	8,347	8,754	28,730	**9,000**	(19,730)	-68.7%
6325	Recruiting Expense	18,194	16,681	21,775	**22,535**	760	3.5%
6425	Bad Debt Expense	12,809	12,288	15,000	**13,000**	(2,000)	-13.3%
6461	Fiscal Agent Fees	-	-	-	**-**	-	
6490	Bond Costs	-	-	-	**-**	-	
6491	Bond Discount Costs	-	-	-	**-**	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	**-**	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	**-**	-	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6494	Debt Issuance Cost	-	-	-	**-**	-	
6495	Payment to Escrow Agent	-	-	-	**-**	-	
7000	Board Contingency	-	-	1,336,060	**757,881**	(578,179)	-43.3%
All Other Total		**93,715**	**95,347**	**1,472,573**	**895,750**	**(576,823)**	**-39.2%**
Total Operating Expenses		**16,118,077**	**17,354,133**	**20,943,672**	**22,618,445**	**1,674,774**	**8.0%**
Operating Surplus (Deficit)		**6,658,992**	**6,267,936**	**2,250,330**	**2,644,264**	**393,935**	**17.5%**
Capital Outlay							
4910	Reimbursable Projects Revenue	321,461	3,079,130	300,000	**766,616**	466,616	155.5%
Reimbursable Capital Project Revenue Total		**321,461**	**3,079,130**	**300,000**	**766,616**	**466,616**	**155.5%**
5901	Capital Expenditures	2,168,097	4,068,074	11,062,864	**5,012,015**	(6,050,849)	-54.7%
5910	Reimbursable Capital Projects	321,461	3,378,075	300,000	**766,616**	466,616	155.5%
Capital Outlay Expenditures Total		**2,489,558**	**7,446,148**	**11,362,864**	**5,778,631**	**(5,584,233)**	**-49.1%**
Budget Surplus (Deficit)		**4,490,894**	**1,900,917**	**(8,812,534)**	**(2,367,751)**	**6,444,783**	**-73.1%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**9,983,864**	**4,060,606**	**(5,923,258)**	**-59.3%**
7050	Transfers From (To) Builder Park Fees	-	-	-	**-**	-	
7001	Transfer to Fund Balance Reserves	-	-	814,400	**1,111,000**		0.0%
	Transfers Out	**-**	**-**	**814,400**	**1,111,000**	**296,600**	**36.4%**
Net Budget Surplus (Deficit)		**4,490,894**	**1,900,917**	**356,930**	**581,855**	**224,926**	**63.0%**

FY2027 Capital Outlay by Funding Source:

Brushy Creek MUD
FY2027
Budget Workbook
Fund: **General Fund**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					Amount		
5901	Capital Expenditures			**Fund Balance Restricted**	-		
				Fund Balance Committed	**260,000**		
				Fund Balance Assigned Reserves	**85,000**		
				Fund Balance Assigned	-		
				Fund Balance FY26 Unspent	**1,278,939**		
				Fund Balance Unassigned	**2,436,667**		
				Operating	**951,409**		
					5,012,015		

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues								
4101	Property Tax Income	4101Public Works	-	-	-	**-**	-	
4102	Delinquent Property Tax Income	4102Public Works	-	-	-	**-**	-	
4103	Defined Area Tax	4103Public Works	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	4104Public Works	-	-	-	**-**	-	
Property Tax Revenue Total			**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	4110Public Works	17,105	1,080	1,000	**1,000**	-	0.0%
4112	Inspection Fees	4112Public Works	30,065	28,010	25,000	**25,000**	-	0.0%
4201	Water Service	4201Public Works	4,611,490	4,746,959	4,845,000	**5,197,000**	352,000	7.3%
4202	CRF - Water	4202Public Works	-	-	-	**-**	-	
4203	WW Service	4203Public Works	2,370,493	2,442,402	2,433,000	**2,637,000**	204,000	8.4%
4204	CRF - WW	4204Public Works	-	-	-	**-**	-	
4211	Water Connection	4211Public Works	4,290	5,730	-	**4,800**	4,800	
4213	WW Connections	4213Public Works	1,020	1,230	-	**480**	480	
4230	Solid Waste Services	4230Public Works	-	-	-	**-**	-	
4240	Raw Water Sales	4240Public Works	100,844	102,422	102,000	**100,000**	(2,000)	-2.0%
4245	Wholesale Water	4245Public Works	142,738	164,171	142,000	**176,000**	34,000	23.9%
4250	Drought Surcharge	4250Public Works	-	-	-	**-**	-	
4301	Storwater Drainage Fee	4301Public Works	164,347	169,798	430,000	**429,000**	(1,000)	-0.2%
4401	Service Charges	4401Public Works	-	5,415	65,000	**75,000**	10,000	15.4%
4403	Late Charges	4403Public Works	-	4,472	50,000	**60,000**	10,000	20.0%
Utility Program Revenue Total			**7,442,392**	**7,671,689**	**8,093,000**	**8,705,280**	**612,280**	**7.6%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	4501Public Works	-	-	-	-	-	
4504	Community Events Revenue	4504Public Works	-	-	-	-	-	
4505	Program Revenue Contract	4505Public Works	-	-	-	-	-	
4510	Programming Events Income	4510Public Works	-	-	-	-	-	
4515	Camp Income	4515Public Works	-	-	-	-	-	
4518	Memberships - Short Term	4518Public Works	-	-	-	-	-	
4519	New Memberships	4519Public Works	-	-	-	-	-	
4520	Memberships	4520Public Works	-	-	-	-	-	
4521	Season Passes	4521Public Works	-	-	-	-	-	
4522	Day Passes	4522Public Works	-	-	-	-	-	
4523	Fitness Revenue	4523Public Works	-	-	-	-	-	
4524	Senior Select Membership	4524Public Works	-	-	-	-	-	
4525	Child Programs / Child Play	4525Public Works	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	4145Public Works	-	-	-	-	-	
Recreational Program Revenue Total			-	-	-	-	-	
4130	Builder Park Fees	4130Public Works	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	4140Public Works	-	-	-	-	-	
4402	Donations	4402Public Works	-	-	-	-	-	
4404	Penalties	4404Public Works	1,000	1,100	1,000	**1,000**	-	0.0%
4405	Interest Income	4405Public Works	-	-	-	-	-	
4406	Gain/Loss on Investments	4406Public Works	-	-	-	-	-	
4120	Bond Revenue	4120Public Works	-	-	-	-	-	
4410	Rental Income - Leases	4410Public Works	-	-	-	-	-	
4500	Other Income	4500Public Works	13,200	730,584	-	-	-	
4502	Program Apparel	4502Public Works	-	-	-	-	-	
Investment & Other Revenue Total			**14,200**	**731,684**	**1,000**	**1,000**	**-**	**0.0%**
Total Revenues			**7,456,592**	**8,403,373**	**8,094,000**	**8,706,280**	**612,280**	**7.6%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses								
5010	Salary	5010Public Works	925,321	1,054,937	1,188,844	**1,271,792**	82,948	7.0%
5012	Overtime	5012Public Works	30,780	34,349	25,514	**64,845**	39,331	154.2%
5014	Cell Phone Allowance	5014Public Works	4,424	4,415	4,920	**3,030**	(1,890)	-38.4%
5015	Compensation Other	5015Public Works	-	-	-	**-**	-	
6313	Certification Pay	6313Public Works	5,526	11,109	15,548	**8,255**	(7,293)	-46.9%
6405	Longevity Awards	6405Public Works	4,460	4,223	5,601	**5,276**	(325)	-5.8%
Salaries Total			**970,511**	**1,109,033**	**1,240,428**	**1,353,198**	**112,771**	**9.1%**
5013	Director Fees	5013Public Works	-	-	-	**-**	-	
Director Fees Total			**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	5020Public Works	72,299	82,067	94,516	**103,288**	8,772	9.3%
5030	Health	5030Public Works	112,613	134,495	166,156	**208,399**	42,243	25.4%
5031	Vision Insurance	5031Public Works	1,515	1,760	2,134	**2,366**	232	10.9%
5032	Dental	5032Public Works	6,883	7,592	9,094	**10,161**	1,067	11.7%
5034	Life	5034Public Works	1,754	1,934	2,276	**2,436**	160	7.0%
5035	Disability Insurance	5035Public Works	5,787	5,465	6,300	**6,385**	84	1.3%
5040	Workers Compensation	5040Public Works	9,809	9,033	14,241	**23,618**	9,377	65.8%
5050	Unemployment Insurance	5050Public Works	2,295	1,964	1,096	**3,069**	1,973	180.0%
5065	Education Reimbursement	5065Public Works	-	-	-	**-**	-	
5070	Retirement	5070Public Works	81,997	92,137	100,447	**128,086**	27,639	27.5%
Benefits Total			**294,952**	**336,447**	**396,262**	**487,808**	**91,547**	**23.1%**
5201	Airfare	5201Public Works	-	-	-	**400**	400	
5202	Lodging	5202Public Works	2,262	1,125	6,500	**11,485**	4,985	76.7%
5204	Cab Fare / local transportation	5204Public Works	-	-	-	**100**	100	
5205	Parking	5205Public Works	20	50	650	**400**	(250)	-38.5%
5206	Travel Meals	5206Public Works	481	615	2,890	**3,343**	453	15.7%
5207	Mileage	5207Public Works	329	438	3,420	**2,830**	(590)	-17.3%
Travel Total			**3,092**	**2,227**	**13,460**	**18,558**	**5,098**	**37.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	6010Public Works	-	-	-	-	-	
6025	Contractual/Auditing	6025Public Works	-	-	-	-	-	
6026	Investment Advisory Services	6026Public Works	-	-	-	-	-	
6032	Contractual Labor Split Programs	6032Public Works	-	-	-	-	-	
6040	Contracted IT Services	6040Public Works	10,396	7,815	21,500	**21,650**	150	0.7%
6045	Contract SaaS (SBITA)	6045Public Works	-	-	-	-	-	
6055	Security	6055Public Works	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	6060Public Works	-	-	-	-	-	
6065	Depository Contract	6065Public Works	-	-	-	-	-	
6070	Maintenance Contracts	6070Public Works	72,461	62,103	97,500	**143,080**	45,580	46.7%
6078	Plumbing Inspections	6078Public Works	24,910	17,710	25,000	**25,000**	-	0.0%
6079	General Engineering and Professional	6079Public Works	18,245	29,646	50,000	**35,000**	(15,000)	-30.0%
6080	Contractual/Contract Labor	6080Public Works	65,122	78,010	125,000	**100,000**	(25,000)	-20.0%
6085	Projects - Engineering & Prof Fees	6085Public Works	188,785	130,875	275,000	-	(275,000)	-100.0%
6153	WCRRWL Raw Water Line	6153Public Works	819,912	691,253	770,503	**744,883**	(25,621)	-3.3%
6210	Rental Expense	6210Public Works	-	-	-	-	-	
6250	Solid Waste Service	6250Public Works	-	-	-	-	-	
6305	Bill Production Expense	6305Public Works	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	6310Public Works	3,294	3,742	3,820	**4,000**	180	4.7%
6311	TCEQ Regulatory Fees	6311Public Works	16,517	16,927	17,900	**18,400**	500	2.8%
6312	BCRWWS Wastewater System	6312Public Works	824,626	894,421	715,316	**872,949**	157,634	22.0%
6314	Professional Development	6314Public Works	19,423	14,604	21,600	**22,385**	785	3.6%
6315	Lab Fees	6315Public Works	15,840	13,000	25,000	**25,000**	-	0.0%
6416	Liability Insurance	6416Public Works	-	-	-	-	-	
Contractual Total			**2,079,529**	**1,960,106**	**2,148,139**	**2,012,347**	**(135,792)**	**-6.3%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	6105Public Works	37,112	57,160	90,750	**100,750**	10,000	11.0%
6115	Materials & Supplies	6115Public Works	28,485	33,457	39,000	**44,000**	5,000	12.8%
6120	Chemicals	6120Public Works	120,235	174,518	133,300	**151,300**	18,000	13.5%
6121	Lab Supplies	6121Public Works	23,771	26,466	32,000	**32,000**	-	0.0%
6122	Uniforms	6122Public Works	4,426	4,600	8,375	**8,875**	500	6.0%
6124	Fuel / Oil	6124Public Works	23,930	23,933	37,070	**41,370**	4,300	11.6%
6130	Furniture	6130Public Works	2,341	5,374	5,500	**5,500**	-	0.0%
6145	Software Exp	6145Public Works	100	725	846	**576**	(270)	-31.9%
6150	Business Meals	6150Public Works	-	67	-	**-**	-	
6154	Water Meters	6154Public Works	71,064	72,086	100,800	**108,000**	7,200	7.1%
6156	Pipes and Components	6156Public Works	18,313	36,954	41,500	**46,500**	5,000	12.0%
6160	Training Materials	6160Public Works	-	-	2,300	**2,000**	(300)	-13.0%
6180	T-Shirts/Pins/Etc.	6180Public Works	1,575	2,402	2,500	**2,500**	-	0.0%
6327	Program Meals	6327Public Works	387	1,295	1,800	**2,100**	300	16.7%
Equipment & Supplies Total			**331,740**	**439,038**	**495,741**	**545,471**	**49,730**	**10.0%**
6212	Mobile Equipment Repairs & Maintenance	6212Public Works	-	6,499	17,500	**19,800**	2,300	13.1%
6213	Vehicle Repairs & Maintenance	6213Public Works	21,551	28,417	31,350	**31,600**	250	0.8%
6215	Facility Rent Expense	6215Public Works	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	6216Public Works	-	380	6,250	**4,250**	(2,000)	-32.0%
6320	Repairs & Maintenance	6320Public Works	323,616	166,539	182,000	**229,500**	47,500	26.1%
Maintenance, Repair & Facility Total			**345,166**	**201,834**	**237,100**	**285,150**	**48,050**	**20.3%**
6300	Phone/Cable/Cell/Connectivity	6300Public Works	7,940	10,076	19,361	**10,421**	(8,940)	-46.2%
6400	Utilities Expense	6400Public Works	330,161	361,990	362,362	**363,372**	1,010	0.3%
6430	Streetlights	6430Public Works	-	-	-	**-**	-	
Utilities Total			**338,102**	**372,066**	**381,723**	**373,793**	**(7,930)**	**-2.1%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	6455Public Works	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	6456Public Works	-	-	-	-	-	
6440	Principal - 2019 Refunding	6440Public Works	-	-	-	-	-	
6441	Interest - 2019 Refunding	6441Public Works	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	6442Public Works	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	6443Public Works	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	6444Public Works	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	6445Public Works	-	-	-	-	-	
6446	Principal - Series 2020	6446Public Works	-	-	-	-	-	
6447	Interest - Series 2020	6447Public Works	-	-	-	-	-	
6448	Principal - Series 2026	6448Public Works	-	-	-	-	-	
6449	Interest - Series 2026	6449Public Works	-	-	-	**988,750**	988,750	
6451	Principal - 2015 Series DA	6451Public Works	-	-	-	-	-	
6452	Interest - 2015 Series DA	6452Public Works	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	6453Public Works	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	6454Public Works	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	6489Public Works	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	6496Public Works	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	6497Public Works	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	6498Public Works	-	-	-	-	-	
Debt Service Total			**-**	**-**	**-**	**988,750**	**988,750**	
6220	Postage/Mailing/Shipping	6220Public Works	689	352	750	**800**	50	6.7%
6322	Printing Expense	6322Public Works	1,146	2,167	4,250	**4,500**	250	5.9%
6324	Advertising	6324Public Works	236	142	-	-	-	
6325	Recruiting Expense	6325Public Works	-	-	-	-	-	
6425	Bad Debt Expense	6425Public Works	-	-	-	-	-	
6461	Fiscal Agent Fees	6461Public Works	-	-	-	-	-	
6490	Bond Costs	6490Public Works	-	-	-	-	-	
6491	Bond Discount Costs	6491Public Works	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	6492Public Works	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	6493Public Works	-	-	-	-	-	
6494	Debt Issuance Cost	6494Public Works	-	-	-	-	-	
6495	Payment to Escrow Agent	6495Public Works	-	-	-	-	-	
7000	Board Contingency	7000Public Works	-	-	-	-	-	
All Other Total			**2,071**	**2,661**	**5,000**	**5,300**	**300**	**6.0%**
Total Operating Expenses			**4,365,162**	**4,423,413**	**4,917,852**	**6,070,375**	**1,152,523**	**23.4%**
Operating Surplus (Deficit)			**3,091,430**	**3,979,960**	**3,176,148**	**2,635,905**	**(540,243)**	**-17.0%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Public Works**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay								
4910	Reimbursable Projects Revenue	4910Public Works	321,461	3,079,130	-	**473,000**	473,000	
Reimbursable Capital Project Revenue Total			**321,461**	**3,079,130**	**-**	**473,000**	**473,000**	
5901	Capital Expenditures	5901Public Works	504,329	2,995,815	8,418,477	**1,239,000**	(7,179,477)	-85.3%
5910	Reimbursable Capital Projects	5910Public Works	321,461	3,378,075	-	**473,000**	473,000	
Capital Outlay Expenditures Total			**825,790**	**6,373,890**	**8,418,477**	**1,712,000**	**(6,706,477)**	**-79.7%**
Budget Surplus (Deficit)			**2,587,101**	**685,200**	**(5,242,330)**	**1,396,905**	**6,639,235**	**-126.6%**
Fund Balance Transers								
7003	**Transfers In**	7003Public Works	-	-	**7,888,477**	**762,000**	**(7,126,477)**	**-90.3%**
7050	Transfers From (To) Builder Park Fees	7050Public Works	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	7001Public Works	-	-	520,200	**898,000**	377,800	72.6%
	Transfers Out		-	-	**520,200**	**898,000**	**377,800**	**72.6%**
Net Budget Surplus (Deficit)			**2,587,101**	**685,200**	**2,125,948**	**1,260,905**	**(865,043)**	**-40.7%**

FY2027 Capital Outlay by Funding Source:

		Amount
7051Public Works	**Fund Balance Restricted**	-
5901Public Works	**Fund Balance Committed**	260,000
5901Public Works	**Fund Balance Assigned Reserves**	-
5901Public Works	**Fund Balance Assigned**	-
5901Public Works	**Fund Balance FY26 Unspent**	250,000
5901Public Works	**Fund Balance Unassigned**	252,000
5901Public Works	**Operating**	477,000
		1,239,000

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues								
4101	Property Tax Income	4101Shared Services	9,094,850	9,123,031	4,834,793	**5,272,652**	437,859	9.1%
4102	Delinquent Property Tax Income	4102Shared Services	3,462	(45,546)	3,000	**1,000**	(2,000)	-66.7%
4103	Defined Area Tax	4103Shared Services	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	4104Shared Services	-	-	-	**-**	-	
Property Tax Revenue Total			**9,098,311**	**9,077,485**	**4,837,793**	**5,273,652**	**435,859**	**9.0%**
4110	Plan Review Income	4110Shared Services	-	-	-	**-**	-	
4112	Inspection Fees	4112Shared Services	-	-	-	**-**	-	
4201	Water Service	4201Shared Services	-	-	-	**-**	-	
4202	CRF - Water	4202Shared Services	-	-	-	**-**	-	
4203	WW Service	4203Shared Services	-	-	-	**-**	-	
4204	CRF - WW	4204Shared Services	-	-	-	**-**	-	
4211	Water Connection	4211Shared Services	-	-	-	**-**	-	
4213	WW Connections	4213Shared Services	-	-	-	**-**	-	
4230	Solid Waste Services	4230Shared Services	1,554,850	1,604,070	1,603,000	**1,895,487**	292,487	18.2%
4240	Raw Water Sales	4240Shared Services	-	-	-	**-**	-	
4245	Wholesale Water	4245Shared Services	-	-	-	**-**	-	
4250	Drought Surcharge	4250Shared Services	-	-	-	**-**	-	
4301	Storwater Drainage Fee	4301Shared Services	-	-	-	**-**	-	
4401	Service Charges	4401Shared Services	73,580	72,085	-	**-**	-	
4403	Late Charges	4403Shared Services	48,455	57,136	-	**-**	-	
Utility Program Revenue Total			**1,676,885**	**1,733,290**	**1,603,000**	**1,895,487**	**292,487**	**18.2%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	4501Shared Services	-	-	-	-	-	
4504	Community Events Revenue	4504Shared Services	-	-	-	-	-	
4505	Program Revenue Contract	4505Shared Services	-	-	-	-	-	
4510	Programming Events Income	4510Shared Services	-	-	-	-	-	
4515	Camp Income	4515Shared Services	-	-	-	-	-	
4518	Memberships - Short Term	4518Shared Services	-	-	-	-	-	
4519	New Memberships	4519Shared Services	-	-	-	-	-	
4520	Memberships	4520Shared Services	-	-	-	-	-	
4521	Season Passes	4521Shared Services	-	-	-	-	-	
4522	Day Passes	4522Shared Services	-	-	-	-	-	
4523	Fitness Revenue	4523Shared Services	-	-	-	-	-	
4524	Senior Select Membership	4524Shared Services	-	-	-	-	-	
4525	Child Programs / Child Play	4525Shared Services	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	4145Shared Services	-	-	-	-	-	
Recreational Program Revenue Total			-	-	-	-	-	
4130	Builder Park Fees	4130Shared Services	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	4140Shared Services	-	29,735	60,000	**79,000**	19,000	31.7%
4402	Donations	4402Shared Services	225	-	-	-	-	
4404	Penalties	4404Shared Services	-	445	-	-	-	
4405	Interest Income	4405Shared Services	1,013,058	1,503,364	500,000	**812,000**	312,000	62.4%
4406	Gain/Loss on Investments	4406Shared Services	722,082	(255,293)	-	-	-	
4120	Bond Revenue	4120Shared Services	-	-	-	-	-	
4410	Rental Income - Leases	4410Shared Services	93,453	100,674	102,371	**124,577**	22,206	21.7%
4500	Other Income	4500Shared Services	3,676	24,376	-	-	-	
4502	Program Apparel	4502Shared Services	718	1,038	720	-	(720)	-100.0%
Investment & Other Revenue Total			**1,833,212**	**1,404,341**	**663,091**	**1,015,577**	**352,486**	**53.2%**
Total Revenues			**12,608,408**	**12,215,116**	**7,103,884**	**8,184,715**	**1,080,831**	**15.2%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses								
5010	Salary	5010Shared Services	1,868,555	2,023,049	2,224,211	**2,364,582**	140,371	6.3%
5012	Overtime	5012Shared Services	7,943	16,035	22,281	**40,507**	18,226	81.8%
5014	Cell Phone Allowance	5014Shared Services	3,337	3,261	3,075	**6,150**	3,075	100.0%
5015	Compensation Other	5015Shared Services	-	-	-	**-**	-	
6313	Certification Pay	6313Shared Services	1,331	1,291	2,340	**1,040**	(1,300)	-55.6%
6405	Longevity Awards	6405Shared Services	4,709	4,111	5,860	**6,268**	408	7.0%
Salaries Total			**1,885,875**	**2,047,747**	**2,257,767**	**2,418,546**	**160,780**	**7.1%**
5013	Director Fees	5013Shared Services	36,000	35,209	36,000	**36,000**	-	0.0%
Director Fees Total			**36,000**	**35,209**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	5020Shared Services	143,536	152,757	175,238	**187,302**	12,064	6.9%
5030	Health	5030Shared Services	234,774	251,607	296,310	**338,910**	42,601	14.4%
5031	Vision Insurance	5031Shared Services	2,773	3,171	3,746	**4,034**	288	7.7%
5032	Dental	5032Shared Services	12,358	13,402	15,491	**17,175**	1,684	10.9%
5034	Life	5034Shared Services	2,751	3,423	3,957	**4,241**	284	7.2%
5035	Disability Insurance	5035Shared Services	9,842	10,608	11,693	**12,781**	1,088	9.3%
5040	Workers Compensation	5040Shared Services	20,686	19,181	27,451	**9,211**	(18,240)	-66.4%
5050	Unemployment Insurance	5050Shared Services	4,811	2,725	2,158	**6,028**	3,870	179.4%
5065	Education Reimbursement	5065Shared Services	-	-	-	**5,000**	5,000	
5070	Retirement	5070Shared Services	159,767	169,285	183,306	**228,856**	45,550	24.8%
Benefits Total			**591,297**	**626,158**	**719,349**	**813,538**	**94,189**	**13.1%**
5201	Airfare	5201Shared Services	-	-	3,500	**1,700**	(1,800)	-51.4%
5202	Lodging	5202Shared Services	5,067	2,568	11,140	**13,390**	2,250	20.2%
5204	Cab Fare / local transportation	5204Shared Services	-	-	950	**735**	(215)	-22.6%
5205	Parking	5205Shared Services	175	30	895	**580**	(315)	-35.2%
5206	Travel Meals	5206Shared Services	943	651	3,166	**2,880**	(286)	-9.0%
5207	Mileage	5207Shared Services	1,997	1,570	7,940	**7,510**	(430)	-5.4%
Travel Total			**8,181**	**4,818**	**27,591**	**26,795**	**(796)**	**-2.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	6010Shared Services	163,060	184,714	348,400	**596,000**	247,600	71.1%
6025	Contractual/Auditing	6025Shared Services	47,000	60,747	74,400	**85,600**	11,200	15.1%
6026	Investment Advisory Services	6026Shared Services	20,000	20,000	20,000	**20,000**	-	0.0%
6032	Contractual Labor Split Programs	6032Shared Services	-	-	-	**-**	-	
6040	Contracted IT Services	6040Shared Services	173,551	237,214	157,260	**266,450**	109,190	69.4%
6045	Contract SaaS (SBITA)	6045Shared Services	2,226	3,155	5,000	**132,345**	127,345	2546.9%
6055	Security	6055Shared Services	121,676	153,638	178,799	**223,810**	45,011	25.2%
6060	Appraisal and Tax Collection Fees	6060Shared Services	-	-	-	**-**	-	
6065	Depository Contract	6065Shared Services	138,856	159,912	180,000	**192,000**	12,000	6.7%
6070	Maintenance Contracts	6070Shared Services	49,845	64,186	126,885	**85,405**	(41,480)	-32.7%
6078	Plumbing Inspections	6078Shared Services	-	-	-	**-**	-	
6079	General Engineering and Professional	6079Shared Services	-	64,052	55,000	**50,000**	(5,000)	-9.1%
6080	Contractual/Contract Labor	6080Shared Services	29,779	20,758	143,450	**167,710**	24,260	16.9%
6085	Projects - Engineering & Prof Fees	6085Shared Services	37,281	31,320	-	**95,000**	95,000	
6153	WCRRWL Raw Water Line	6153Shared Services	-	-	-	**-**	-	
6210	Rental Expense	6210Shared Services	1,909	14,537	15,100	**14,448**	(652)	-4.3%
6250	Solid Waste Service	6250Shared Services	1,259,223	1,298,494	1,312,000	**1,408,443**	96,443	7.4%
6305	Bill Production Expense	6305Shared Services	9,727	10,898	10,200	**9,600**	(600)	-5.9%
6310	Fees/Dues/Subscription Expense	6310Shared Services	11,481	10,016	11,230	**13,499**	2,269	20.2%
6311	TCEQ Regulatory Fees	6311Shared Services	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	6312Shared Services	-	-	-	**-**	-	
6314	Professional Development	6314Shared Services	9,982	9,696	31,640	**38,550**	6,910	21.8%
6315	Lab Fees	6315Shared Services	-	-	-	**-**	-	
6416	Liability Insurance	6416Shared Services	178,835	196,429	216,667	**232,637**	15,970	7.4%
Contractual Total			**2,254,431**	**2,539,767**	**2,886,030**	**3,631,496**	**745,466**	**25.8%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	6105Shared Services	26,608	34,461	82,400	**128,104**	45,704	55.5%
6115	Materials & Supplies	6115Shared Services	20,042	22,035	31,810	**30,296**	(1,514)	-4.8%
6120	Chemicals	6120Shared Services	-	-	-	**-**	-	
6121	Lab Supplies	6121Shared Services	-	-	-	**-**	-	
6122	Uniforms	6122Shared Services	673	525	3,030	**3,200**	170	5.6%
6124	Fuel / Oil	6124Shared Services	9,609	7,191	10,000	**7,580**	(2,420)	-24.2%
6130	Furniture	6130Shared Services	8,424	5,741	8,400	**5,000**	(3,400)	-40.5%
6145	Software Exp	6145Shared Services	82,715	101,304	257,958	**27,651**	(230,307)	-89.3%
6150	Business Meals	6150Shared Services	6,855	6,565	10,120	**12,200**	2,080	20.6%
6154	Water Meters	6154Shared Services	-	-	-	**-**	-	
6156	Pipes and Components	6156Shared Services	-	-	-	**-**	-	
6160	Training Materials	6160Shared Services	-	748	3,904	**-**	(3,904)	-100.0%
6180	T-Shirts/Pins/Etc.	6180Shared Services	1,499	4,278	7,400	**500**	(6,900)	-93.2%
6327	Program Meals	6327Shared Services	8,883	5,492	18,450	**17,800**	(650)	-3.5%
Equipment & Supplies Total			**165,307**	**188,342**	**433,471**	**232,331**	**(201,140)**	**-46.4%**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6212	Mobile Equipment Repairs & Maintenance	6212Shared Services	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	6213Shared Services	3,011	4,101	6,200	**6,200**	-	0.0%
6215	Facility Rent Expense	6215Shared Services	6,538	8,213	7,500	**9,600**	2,100	28.0%
6216	Maint Equipment Rent Expense	6216Shared Services	13,759	-	-	**-**	-	
6320	Repairs & Maintenance	6320Shared Services	-	285	2,200	**9,900**	7,700	350.0%
Maintenance, Repair & Facility Total			**23,308**	**12,599**	**15,900**	**25,700**	**9,800**	**61.6%**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6300	Phone/Cable/Cell/Connectivity	6300Shared Services	43,915	39,852	13,830	**15,195**	1,365	9.9%
6400	Utilities Expense	6400Shared Services	7,061	7,027	18,890	**13,136**	(5,754)	-30.5%
6430	Streetlights	6430Shared Services	147,982	150,203	155,700	**153,690**	(2,010)	-1.3%
Utilities Total			**198,958**	**197,083**	**188,420**	**182,021**	**(6,399)**	**-3.4%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	6455Shared Services	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	6456Shared Services	-	-	-	-	-	
6440	Principal - 2019 Refunding	6440Shared Services	-	-	-	-	-	
6441	Interest - 2019 Refunding	6441Shared Services	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	6442Shared Services	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	6443Shared Services	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	6444Shared Services	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	6445Shared Services	-	-	-	-	-	
6446	Principal - Series 2020	6446Shared Services	-	-	-	-	-	
6447	Interest - Series 2020	6447Shared Services	-	-	-	-	-	
6448	Principal - Series 2026	6448Shared Services	-	-	-	-	-	
6449	Interest - Series 2026	6449Shared Services	-	-	-	-	-	
6451	Principal - 2015 Series DA	6451Shared Services	-	-	-	-	-	
6452	Interest - 2015 Series DA	6452Shared Services	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	6453Shared Services	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	6454Shared Services	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	6489Shared Services	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	6496Shared Services	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	6497Shared Services	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	6498Shared Services	-	-	-	-	-	
Debt Service Total			-	-	-	-	-	
6220	Postage/Mailing/Shipping	6220Shared Services	29,216	36,873	36,908	**45,590**	8,682	23.5%
6322	Printing Expense	6322Shared Services	1,659	3,177	8,700	**7,494**	(1,206)	-13.9%
6324	Advertising	6324Shared Services	7,809	6,598	26,430	**7,100**	(19,330)	-73.1%
6325	Recruiting Expense	6325Shared Services	18,194	16,681	21,775	**22,535**	760	3.5%
6425	Bad Debt Expense	6425Shared Services	12,809	12,288	15,000	**13,000**	(2,000)	-13.3%
6461	Fiscal Agent Fees	6461Shared Services	-	-	-	-	-	
6490	Bond Costs	6490Shared Services	-	-	-	-	-	
6491	Bond Discount Costs	6491Shared Services	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	6492Shared Services	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	6493Shared Services	-	-	-	-	-	
6494	Debt Issuance Cost	6494Shared Services	-	-	-	-	-	
6495	Payment to Escrow Agent	6495Shared Services	-	-	-	-	-	
7000	Board Contingency	7000Shared Services	-	-	1,336,060	**757,881**	(578,179)	-43.3%
All Other Total			**69,686**	**75,617**	**1,444,873**	**853,600**	**(591,273)**	**-40.9%**
Total Operating Expenses			**5,233,044**	**5,727,340**	**8,009,401**	**8,220,028**	**210,626**	**2.6%**
Operating Surplus (Deficit)			**7,375,365**	**6,487,776**	**(905,517)**	**(35,312)**	**870,205**	**-96.1%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Shared Services**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay								
4910	Reimbursable Projects Revenue	4910Shared Services	-	-	-	-	-	
Reimbursable Capital Project Revenue Total			-	-	-	-	-	
5901	Capital Expenditures	5901Shared Services	139,491	211,676	830,196	**793,000**	(37,196)	-4.5%
5910	Reimbursable Capital Projects	5910Shared Services	-	-	-	-	-	
Capital Outlay Expenditures Total			**139,491**	**211,676**	**830,196**	**793,000**	**(37,196)**	**-4.5%**
Budget Surplus (Deficit)			**7,235,874**	**6,276,099**	**(1,735,713)**	**(828,312)**	**907,400**	**-52.3%**
Fund Balance Transers								
7003	**Transfers In**	7003Shared Services	-	-	**830,196**	**731,000**	**(99,196)**	**-11.9%**
7050	Transfers From (To) Builder Park Fees	7050Shared Services	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	7001Shared Services	-	-	120,800	**60,000**	(60,800)	-50.3%
	Transfers Out		-	-	**120,800**	**60,000**	**(60,800)**	**-50.3%**
Net Budget Surplus (Deficit)			**7,235,874**	**6,276,099**	**(1,026,317)**	**(157,312)**	**869,005**	**-84.7%**

FY2027 Capital Outlay by Funding Source:

		Amount
7051Shared Services	**Fund Balance Restricted**	-
5901Shared Services	**Fund Balance Committed**	-
5901Shared Services	**Fund Balance Assigned Reserves**	-
5901Shared Services	**Fund Balance Assigned**	-
5901Shared Services	**Fund Balance FY26 Unspent**	**16,198**
5901Shared Services	**Fund Balance Unassigned**	**714,802**
5901Shared Services	**Operating**	**62,000**
		793,000

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Parks & Recreation**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues								
4101	Property Tax Income	4101Parks & Recreation	-	-	4,736,861	**4,692,665**	(44,196)	-0.9%
4102	Delinquent Property Tax Income	4102Parks & Recreation	-	-	-	**-**	-	
4103	Defined Area Tax	4103Parks & Recreation	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	4104Parks & Recreation	-	-	-	**-**	-	
Property Tax Revenue Total			**-**	**-**	**4,736,861**	**4,692,665**	**(44,196)**	**-0.9%**
4110	Plan Review Income	4110Parks & Recreation	-	-	-	**-**	-	
4112	Inspection Fees	4112Parks & Recreation	-	-	-	**-**	-	
4201	Water Service	4201Parks & Recreation	-	-	-	**-**	-	
4202	CRF - Water	4202Parks & Recreation	-	-	-	**-**	-	
4203	WW Service	4203Parks & Recreation	-	-	-	**-**	-	
4204	CRF - WW	4204Parks & Recreation	-	-	-	**-**	-	
4211	Water Connection	4211Parks & Recreation	-	-	-	**-**	-	
4213	WW Connections	4213Parks & Recreation	-	-	-	**-**	-	
4230	Solid Waste Services	4230Parks & Recreation	-	-	-	**-**	-	
4240	Raw Water Sales	4240Parks & Recreation	-	-	-	**-**	-	
4245	Wholesale Water	4245Parks & Recreation	-	-	-	**-**	-	
4250	Drought Surcharge	4250Parks & Recreation	-	-	-	**-**	-	
4301	Storwater Drainage Fee	4301Parks & Recreation	-	-	-	**-**	-	
4401	Service Charges	4401Parks & Recreation	-	-	-	**-**	-	
4403	Late Charges	4403Parks & Recreation	-	-	-	**-**	-	
Utility Program Revenue Total			**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Parks & Recreation**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	4501Parks & Recreation	200,735	219,979	208,000	**228,250**	20,250	9.7%
4504	Community Events Revenue	4504Parks & Recreation	17,117	17,205	20,975	**21,675**	700	3.3%
4505	Program Revenue Contract	4505Parks & Recreation	396,594	322,006	343,490	**319,350**	(24,140)	-7.0%
4510	Programming Events Income	4510Parks & Recreation	71,210	63,635	73,575	**70,900**	(2,675)	-3.6%
4515	Camp Income	4515Parks & Recreation	454,992	461,081	460,340	**482,020**	21,680	4.7%
4518	Memberships - Short Term	4518Parks & Recreation	65,340	57,240	54,000	**40,000**	(14,000)	-25.9%
4519	New Memberships	4519Parks & Recreation	24,535	22,820	20,000	**16,000**	(4,000)	-20.0%
4520	Memberships	4520Parks & Recreation	709,158	697,100	650,000	**600,000**	(50,000)	-7.7%
4521	Season Passes	4521Parks & Recreation	91,017	74,426	88,000	**76,750**	(11,250)	-12.8%
4522	Day Passes	4522Parks & Recreation	124,218	121,083	100,800	**105,050**	4,250	4.2%
4523	Fitness Revenue	4523Parks & Recreation	456,816	459,394	455,530	**457,090**	1,560	0.3%
4524	Senior Select Membership	4524Parks & Recreation	520	640	1,250	**1,250**	-	0.0%
4525	Child Programs / Child Play	4525Parks & Recreation	4,665	2,862	3,500	**3,000**	(500)	-14.3%
4145	Land Management and Park Maintenance Fee	4145Parks & Recreation	-	356,812	712,000	**1,180,000**	468,000	65.7%
Recreational Program Revenue Total			**2,616,918**	**2,876,283**	**3,191,460**	**3,601,335**	**409,875**	**12.8%**
4130	Builder Park Fees	4130Parks & Recreation	21,161	28,839	1,076	**9,414**	8,338	774.9%
4140	Emergency Management and Hazard Mitigati	4140Parks & Recreation	-	-	-	**-**	-	
4402	Donations	4402Parks & Recreation	-	-	-	**-**	-	
4404	Penalties	4404Parks & Recreation	-	-	-	**-**	-	
4405	Interest Income	4405Parks & Recreation	50,558	47,675	40,000	**40,000**	-	0.0%
4406	Gain/Loss on Investments	4406Parks & Recreation	-	-	-	**-**	-	
4120	Bond Revenue	4120Parks & Recreation	-	-	-	**-**	-	
4410	Rental Income - Leases	4410Parks & Recreation	-	-	-	**-**	-	
4500	Other Income	4500Parks & Recreation	21,826	35,522	20,720	**21,400**	680	3.3%
4502	Program Apparel	4502Parks & Recreation	1,605	13,162	6,000	**6,900**	900	15.0%
Investment & Other Revenue Total			**95,149**	**125,198**	**67,796**	**77,714**	**9,918**	**14.6%**
Total Revenues			**2,712,068**	**3,001,481**	**7,996,117**	**8,371,714**	**375,597**	**4.7%**

Brushy Creek MUD
FY2027
Budget Workbook
Department: **Parks & Recreation**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses								
5010	Salary	5010Parks & Recreation	2,842,501	3,115,159	3,570,608	**3,635,082**	64,474	1.8%
5012	Overtime	5012Parks & Recreation	26,779	23,347	32,665	**58,170**	25,506	78.1%
5014	Cell Phone Allowance	5014Parks & Recreation	4,808	5,635	5,805	**5,820**	15	0.3%
5015	Compensation Other	5015Parks & Recreation	-	16,135	30,670	**34,310**	3,640	11.9%
6313	Certification Pay	6313Parks & Recreation	11,837	15,028	21,892	**20,345**	(1,547)	-7.1%
6405	Longevity Awards	6405Parks & Recreation	12,125	12,559	15,199	**16,994**	1,795	11.8%
Salaries Total			**2,898,050**	**3,187,863**	**3,676,838**	**3,770,721**	**93,883**	**2.6%**
5013	Director Fees	5013Parks & Recreation	-	-	-	**-**	-	
Director Fees Total			**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	5020Parks & Recreation	217,160	239,917	278,488	**285,390**	6,902	2.5%
5030	Health	5030Parks & Recreation	271,207	298,823	364,136	**407,449**	43,313	11.9%
5031	Vision Insurance	5031Parks & Recreation	3,316	3,946	4,655	**5,001**	346	7.4%
5032	Dental	5032Parks & Recreation	14,592	16,493	19,266	**20,986**	1,721	8.9%
5034	Life	5034Parks & Recreation	2,790	4,195	4,809	**5,130**	321	6.7%
5035	Disability Insurance	5035Parks & Recreation	9,319	10,776	11,861	**12,685**	825	7.0%
5040	Workers Compensation	5040Parks & Recreation	31,081	28,321	43,247	**62,736**	19,489	45.1%
5050	Unemployment Insurance	5050Parks & Recreation	10,213	11,710	10,338	**18,042**	7,704	74.5%
5065	Education Reimbursement	5065Parks & Recreation	-	3,710	-	**100**	100	
5070	Retirement	5070Parks & Recreation	186,848	203,641	229,758	**283,746**	53,988	23.5%
Benefits Total			**746,525**	**821,533**	**966,557**	**1,101,265**	**134,708**	**13.9%**
5201	Airfare	5201Parks & Recreation	1,031	390	1,750	**-**	(1,750)	-100.0%
5202	Lodging	5202Parks & Recreation	2,260	4,766	5,750	**5,715**	(35)	-0.6%
5204	Cab Fare / local transportation	5204Parks & Recreation	822	379	1,450	**-**	(1,450)	-100.0%
5205	Parking	5205Parks & Recreation	236	100	800	**800**	-	0.0%
5206	Travel Meals	5206Parks & Recreation	1,058	747	2,820	**2,355**	(465)	-16.5%
5207	Mileage	5207Parks & Recreation	1,014	444	5,260	**4,495**	(765)	-14.5%
Travel Total			**6,421**	**6,827**	**17,830**	**13,365**	**(4,465)**	**-25.0%**

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FY2027
Budget Workbook
Department: **Parks & Recreation**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	6010Parks & Recreation	-	-	-	**-**	-	
6025	Contractual/Auditing	6025Parks & Recreation	-	-	-	**-**	-	
6026	Investment Advisory Services	6026Parks & Recreation	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	6032Parks & Recreation	245,196	210,925	233,818	**225,295**	(8,523)	-3.6%
6040	Contracted IT Services	6040Parks & Recreation	-	12,387	-	**-**	-	
6045	Contract SaaS (SBITA)	6045Parks & Recreation	-	-	-	**37,260**	37,260	
6055	Security	6055Parks & Recreation	9,379	12,968	12,545	**13,910**	1,365	10.9%
6060	Appraisal and Tax Collection Fees	6060Parks & Recreation	-	-	-	**-**	-	
6065	Depository Contract	6065Parks & Recreation	60,253	61,911	65,000	**62,000**	(3,000)	-4.6%
6070	Maintenance Contracts	6070Parks & Recreation	654,041	670,481	755,608	**706,040**	(49,568)	-6.6%
6078	Plumbing Inspections	6078Parks & Recreation	-	-	-	**-**	-	
6079	General Engineering and Professional	6079Parks & Recreation	8,279	-	25,000	**25,000**	-	0.0%
6080	Contractual/Contract Labor	6080Parks & Recreation	207,691	250,272	290,839	**286,275**	(4,564)	-1.6%
6085	Projects - Engineering & Prof Fees	6085Parks & Recreation	91,365	2,320	150,000	**150,000**	-	0.0%
6153	WCRRWL Raw Water Line	6153Parks & Recreation	-	-	-	**-**	-	
6210	Rental Expense	6210Parks & Recreation	-	37,422	41,800	**38,650**	(3,150)	-7.5%
6250	Solid Waste Service	6250Parks & Recreation	-	-	-	**-**	-	
6305	Bill Production Expense	6305Parks & Recreation	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	6310Parks & Recreation	49,732	49,541	73,332	**55,025**	(18,307)	-25.0%
6311	TCEQ Regulatory Fees	6311Parks & Recreation	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	6312Parks & Recreation	-	-	-	**-**	-	
6314	Professional Development	6314Parks & Recreation	13,040	3,477	20,260	**18,280**	(1,980)	-9.8%
6315	Lab Fees	6315Parks & Recreation	-	-	-	**-**	-	
6416	Liability Insurance	6416Parks & Recreation	-	-	-	**-**	-	
Contractual Total			**1,338,977**	**1,311,703**	**1,668,202**	**1,617,735**	**(50,467)**	**-3.0%**

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Budget Workbook
Department: **Parks & Recreation**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	6105Parks & Recreation	41,753	74,250	89,100	**109,800**	20,700	23.2%
6115	Materials & Supplies	6115Parks & Recreation	237,256	243,413	275,595	**270,150**	(5,445)	-2.0%
6120	Chemicals	6120Parks & Recreation	66,759	72,114	76,935	**80,600**	3,665	4.8%
6121	Lab Supplies	6121Parks & Recreation	-	-	-	**-**	-	
6122	Uniforms	6122Parks & Recreation	14,276	16,805	20,300	**21,405**	1,105	5.4%
6124	Fuel / Oil	6124Parks & Recreation	18,234	22,550	20,000	**23,050**	3,050	15.3%
6130	Furniture	6130Parks & Recreation	16,389	16,608	16,000	**15,028**	(972)	-6.1%
6145	Software Exp	6145Parks & Recreation	3,217	5,393	7,696	**8,453**	757	9.8%
6150	Business Meals	6150Parks & Recreation	138	-	-	**-**	-	
6154	Water Meters	6154Parks & Recreation	-	-	-	**-**	-	
6156	Pipes and Components	6156Parks & Recreation	547	2,829	-	**-**	-	
6160	Training Materials	6160Parks & Recreation	633	2,914	750	**2,000**	1,250	166.7%
6180	T-Shirts/Pins/Etc.	6180Parks & Recreation	59,954	71,408	79,025	**74,760**	(4,265)	-5.4%
6327	Program Meals	6327Parks & Recreation	1,445	3,109	3,200	**4,275**	1,075	33.6%
Equipment & Supplies Total			**460,602**	**531,393**	**588,601**	**609,521**	**20,920**	**3.6%**
6212	Mobile Equipment Repairs & Maintenance	6212Parks & Recreation	-	-	4,500	**-**	(4,500)	-100.0%
6213	Vehicle Repairs & Maintenance	6213Parks & Recreation	29,588	23,724	37,400	**30,500**	(6,900)	-18.4%
6215	Facility Rent Expense	6215Parks & Recreation	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	6216Parks & Recreation	35,790	3,313	4,400	**8,600**	4,200	95.5%
6320	Repairs & Maintenance	6320Parks & Recreation	225,858	533,159	248,150	**343,900**	95,750	38.6%
Maintenance, Repair & Facility Total			**291,236**	**560,196**	**294,450**	**383,000**	**88,550**	**30.1%**
6300	Phone/Cable/Cell/Connectivity	6300Parks & Recreation	8,798	9,898	33,479	**38,335**	4,856	14.5%
6400	Utilities Expense	6400Parks & Recreation	175,240	184,711	178,460	**186,099**	7,639	4.3%
6430	Streetlights	6430Parks & Recreation	-	-	-	**-**	-	
Utilities Total			**184,038**	**194,609**	**211,939**	**224,434**	**12,495**	**5.9%**

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

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	6455Parks & Recreation	475,000	490,000	500,000	**515,000**	15,000	3.0%
6456	Interest - 2016 CC Revenue	6456Parks & Recreation	94,680	82,188	69,301	**56,151**	(13,150)	-19.0%
6440	Principal - 2019 Refunding	6440Parks & Recreation	-	-	-	-	-	
6441	Interest - 2019 Refunding	6441Parks & Recreation	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	6442Parks & Recreation	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	6443Parks & Recreation	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	6444Parks & Recreation	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	6445Parks & Recreation	-	-	-	-	-	
6446	Principal - Series 2020	6446Parks & Recreation	-	-	-	-	-	
6447	Interest - Series 2020	6447Parks & Recreation	-	-	-	-	-	
6448	Principal - Series 2026	6448Parks & Recreation	-	-	-	-	-	
6449	Interest - Series 2026	6449Parks & Recreation	-	-	-	-	-	
6451	Principal - 2015 Series DA	6451Parks & Recreation	-	-	-	-	-	
6452	Interest - 2015 Series DA	6452Parks & Recreation	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	6453Parks & Recreation	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	6454Parks & Recreation	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	6489Parks & Recreation	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	6496Parks & Recreation	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	6497Parks & Recreation	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	6498Parks & Recreation	-	-	-	-	-	
Debt Service Total			**569,680**	**572,188**	**569,301**	**571,151**	**1,851**	**0.3%**
6220	Postage/Mailing/Shipping	6220Parks & Recreation	4,533	2,882	1,150	**150**	(1,000)	-87.0%
6322	Printing Expense	6322Parks & Recreation	17,122	12,172	19,250	**34,800**	15,550	80.8%
6324	Advertising	6324Parks & Recreation	303	2,015	2,300	**1,900**	(400)	-17.4%
6325	Recruiting Expense	6325Parks & Recreation	-	-	-	-	-	
6425	Bad Debt Expense	6425Parks & Recreation	-	-	-	-	-	
6461	Fiscal Agent Fees	6461Parks & Recreation	-	-	-	-	-	
6490	Bond Costs	6490Parks & Recreation	-	-	-	-	-	
6491	Bond Discount Costs	6491Parks & Recreation	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	6492Parks & Recreation	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	6493Parks & Recreation	-	-	-	-	-	
6494	Debt Issuance Cost	6494Parks & Recreation	-	-	-	-	-	
6495	Payment to Escrow Agent	6495Parks & Recreation	-	-	-	-	-	
7000	Board Contingency	7000Parks & Recreation	-	-	-	-	-	
All Other Total			**21,958**	**17,069**	**22,700**	**36,850**	**14,150**	**62.3%**
Total Operating Expenses			**6,517,487**	**7,203,380**	**8,016,418**	**8,328,042**	**311,624**	**3.9%**
Operating Surplus (Deficit)			**(3,805,419)**	**(4,201,899)**	**(20,300)**	**43,672**	**63,973**	**-315.1%**

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Budget Workbook
Department: **Parks & Recreation**

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay								
4910	Reimbursable Projects Revenue	4910Parks & Recreation	-	-	300,000	**293,616**	(6,384)	-2.1%
Reimbursable Capital Project Revenue Total			**-**	**-**	**300,000**	**293,616**	**(6,384)**	**-2.1%**
5901	Capital Expenditures	5901Parks & Recreation	1,524,277	860,583	1,814,191	**2,980,015**	1,165,824	64.3%
5910	Reimbursable Capital Projects	5910Parks & Recreation	-	-	300,000	**293,616**	(6,384)	-2.1%
Capital Outlay Expenditures Total			**1,524,277**	**860,583**	**2,114,191**	**3,273,631**	**1,159,440**	**54.8%**
Budget Surplus (Deficit)			**(5,329,696)**	**(5,062,481)**	**(1,834,491)**	**(2,936,343)**	**(1,101,852)**	**60.1%**
Fund Balance Transers								
7003	**Transfers In**	7003Parks & Recreation	-	-	**1,265,191**	**2,567,606**	**1,302,415**	**102.9%**
7050	Transfers From (To) Builder Park Fees	7050Parks & Recreation	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	7001Parks & Recreation	-	-	173,400	**153,000**	(20,400)	-11.8%
	Transfers Out		-	-	**173,400**	**153,000**	**(20,400)**	**-11.8%**
Net Budget Surplus (Deficit)			**(5,329,696)**	**(5,062,481)**	**(742,701)**	**(521,737)**	**220,964**	**-29.8%**

FY2027 Capital Outlay by Funding Source:

		Amount
7051Parks & Recreation	**Fund Balance Restricted**	-
5901Parks & Recreation	**Fund Balance Committed**	-
5901Parks & Recreation	**Fund Balance Assigned Reserves**	85,000
5901Parks & Recreation	**Fund Balance Assigned**	-
5901Parks & Recreation	**Fund Balance FY26 Unspent**	1,012,741
5901Parks & Recreation	**Fund Balance Unassigned**	1,469,865
5901Parks & Recreation	**Operating**	412,409
		2,980,015

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

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Cost Ctr: **Executive**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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 Select Membership	-	-	-	**-**	-	
4525	Child Programs / Child Play	-	-	-	**-**	-	
4145	Land Management and Park Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Hazard Mitigati	-	29,735	60,000	**79,000**	19,000	31.7%
4402	Donations	-	-	-	**-**	-	
4404	Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4120	Bond Revenue	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	-	-	-	**-**	-	
4502	Program Apparel	-	-	-	**-**	-	
Investment & Other Revenue Total		**-**	**29,735**	**60,000**	**79,000**	**19,000**	**31.7%**
Total Revenues		**-**	**29,735**	**60,000**	**79,000**	**19,000**	**31.7%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	-	-	-	-	-	
5012	Overtime	-	-	-	-	-	
5014	Cell Phone Allowance	-	-	-	-	-	
5015	Compensation Other	-	-	-	-	-	
6313	Certification Pay	-	-	-	-	-	
6405	Longevity Awards	-	-	-	-	-	
Salaries Total		**-**	**-**	**-**	**-**	**-**	
5013	Director Fees	36,000	35,209	36,000	**36,000**	-	0.0%
Director Fees Total		**36,000**	**35,209**	**36,000**	**36,000**	**-**	**0.0%**
5020	FICA / Medicare	2,987	2,592	2,754	**2,754**	-	0.0%
5030	Health	-	-	-	-	-	
5031	Vision Insurance	-	-	-	-	-	
5032	Dental	-	-	-	-	-	
5034	Life	-	-	-	-	-	
5035	Disability Insurance	-	-	-	-	-	
5040	Workers Compensation	471	507	437	**91**	(346)	-79.2%
5050	Unemployment Insurance	210	250	252	**684**	432	171.4%
5065	Education Reimbursement	-	-	-	-	-	
5070	Retirement	-	-	-	-	-	
Benefits Total		**3,668**	**3,349**	**3,443**	**3,529**	**86**	**2.5%**
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	143,460	164,620	348,400	**596,000**	247,600	71.1%
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	110	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	4,653	4,885	5,400	**5,080**	(320)	-5.9%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	-	-	90,000	**70,000**	(20,000)	-22.2%
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	1,800	1,488	2,110	**2,210**	100	4.7%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	-	540	2,950	**3,600**	650	22.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**149,912**	**171,644**	**448,860**	**676,890**	**228,030**	**50.8%**

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Dept: **Shared Services**
Cost Ctr: **Executive**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6105	Equipment	-	-	4,000	**500**	(3,500)	-87.5%
6115	Materials & Supplies	1,568	2,046	3,410	**3,650**	240	7.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Exp	-	144	-	**288**	288	
6150	Business Meals	6,717	6,524	9,500	**9,800**	300	3.2%
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	800	**500**	(300)	-37.5%
6327	Program Meals	906	1,989	4,300	**4,600**	300	7.0%
Equipment & Supplies Total		**9,192**	**10,703**	**22,010**	**19,338**	**(2,672)**	**-12.1%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	285	-	**300**	300	
Maintenance, Repair & Facility Total		**-**	**285**	**-**	**300**	**300**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	**-**	-	
6400	Utilities Expense	-	-	-	**-**	-	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	8,390	7,800	**13,800**	6,000	76.9%
6322	Printing Expense	1,111	3,027	5,150	**3,800**	(1,350)	-26.2%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	1,336,060	**757,881**	(578,179)	-43.3%
All Other Total		**1,111**	**11,417**	**1,349,010**	**775,481**	**(573,529)**	**-42.5%**
Total Operating Expenses		**199,883**	**232,607**	**1,859,324**	**1,511,538**	**(347,785)**	**-18.7%**
Operating Surplus (Deficit)		**(199,883)**	**(202,872)**	**(1,799,324)**	**(1,432,538)**	**366,785**	**-20.4%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
Budget Surplus (Deficit)		**(199,883)**	**(202,872)**	**(1,799,324)**	**(1,432,538)**	**366,785**	**-20.4%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**0**	-	**-**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	59,600	**60,000**	400	0.7%
	Transfers Out	**-**	**-**	**59,600**	**60,000**	**400**	**0.7%**
Net Budget Surplus (Deficit)		**(199,883)**	**(202,872)**	**(1,858,924)**	**(1,492,538)**	**366,385**	**-19.7%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	9,094,850	9,123,031	4,834,793	**5,272,652**	437,859	9.1%
4102	Delinquent Property Tax Income	3,462	(45,546)	3,000	**1,000**	(2,000)	-66.7%
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**9,098,311**	**9,077,485**	**4,837,793**	**5,273,652**	**435,859**	**9.0%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	73,580	72,085	-	**-**	-	
4403	Late Charges	48,455	57,136	-	**-**	-	
Utility Program Revenue Total		**122,035**	**129,221**	**-**	**-**	**-**	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	225	-	-	-	-	
4404	Penalties	-	445	-	-	-	
4405	Interest Income	1,013,058	1,503,363	500,000	**812,000**	312,000	62.4%
4406	Gain/Loss on Investments	722,082	(255,293)	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	93,453	100,674	102,371	**124,577**	22,206	21.7%
4500	Other Income	3,676	22,276	-	-	-	
4502	Program Apparel	718	1,038	720	-	(720)	-100.0%
Investment & Other Revenue Total		**1,833,212**	**1,372,504**	**603,091**	**936,577**	**333,486**	**55.3%**
Total Revenues		**11,053,558**	**10,579,209**	**5,440,884**	**6,210,229**	**769,344**	**14.1%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	611,711	490,356	479,240	**514,498**	35,257	7.4%
5012	Overtime	1,427	1,529	8,807	**13,729**	4,921	55.9%
5014	Cell Phone Allowance	1,218	680	675	**1,350**	675	100.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	1,048	-	-	**-**	-	
6405	Longevity Awards	794	1,029	1,395	**1,659**	264	18.9%
Salaries Total		**616,198**	**493,594**	**490,118**	**531,235**	**41,118**	**8.4%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	45,651	35,491	37,442	**40,536**	3,094	8.3%
5030	Health	63,088	50,178	51,192	**58,765**	7,574	14.8%
5031	Vision Insurance	740	629	639	**682**	43	6.7%
5032	Dental	3,306	2,634	2,632	**2,859**	227	8.6%
5034	Life	631	686	687	**712**	26	3.7%
5035	Disability Insurance	2,318	2,061	1,994	**2,036**	42	2.1%
5040	Workers Compensation	6,706	4,514	5,820	**1,228**	(4,592)	-78.9%
5050	Unemployment Insurance	1,126	614	331	**898**	567	171.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	52,459	39,633	39,792	**47,649**	7,857	19.7%
Benefits Total		**176,026**	**136,440**	**140,528**	**155,366**	**14,837**	**10.6%**
5201	Airfare	-	-	1,600	**1,200**	(400)	-25.0%
5202	Lodging	2,899	166	4,100	**4,100**	-	0.0%
5204	Cab Fare / local transportation	-	-	400	**400**	-	0.0%
5205	Parking	40	-	400	**-**	(400)	-100.0%
5206	Travel Meals	526	-	1,260	**660**	(600)	-47.6%
5207	Mileage	1,399	576	2,780	**3,060**	280	10.1%
Travel Total		**4,863**	**742**	**10,540**	**9,420**	**(1,120)**	**-10.6%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	7,046	**11,380**	4,334	61.5%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	15,605	1,135	19,800	**5,660**	(14,140)	-71.4%
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	1,909	11,703	12,000	**11,448**	(552)	-4.6%
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	1,534	559	1,790	**1,605**	(185)	-10.3%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	4,561	250	8,350	**6,900**	(1,450)	-17.4%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	178,835	196,429	216,667	**232,637**	15,970	7.4%
Contractual Total		**202,444**	**210,075**	**265,653**	**269,630**	**3,977**	**1.5%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	-	868	1,500	**2,500**	1,000	66.7%
6115	Materials & Supplies	6,120	5,776	12,600	**9,000**	(3,600)	-28.6%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	133	55	200	**200**	-	0.0%
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	217	364	3,000	**1,000**	(2,000)	-66.7%
6145	Software Exp	3,422	18,307	7,980	**6,059**	(1,921)	-24.1%
6150	Business Meals	138	42	520	**1,600**	1,080	207.7%
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	1,441	4,194	6,400	**-**	(6,400)	-100.0%
6327	Program Meals	-	338	1,500	**800**	(700)	-46.7%
Equipment & Supplies Total		**11,470**	**29,943**	**33,700**	**21,159**	**(12,541)**	**-37.2%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	6,538	8,213	7,500	**9,600**	2,100	28.0%
6216	Maint Equipment Rent Expense	10,968	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**17,506**	**8,213**	**7,500**	**9,600**	**2,100**	**28.0%**
6300	Phone/Cable/Cell/Connectivity	36,207	36,704	2,006	**1,832**	(174)	-8.7%
6400	Utilities Expense	7,061	7,027	4,530	**2,272**	(2,258)	-49.8%
6430	Streetlights	147,982	-	-	**-**	-	
Utilities Total		**191,250**	**43,732**	**6,536**	**4,104**	**(2,432)**	**-37.2%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	93	-	**500**	500	
6322	Printing Expense	96	96	-	**144**	144	
6324	Advertising	819	1,638	21,430	**2,100**	(19,330)	-90.2%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**915**	**1,827**	**21,430**	**2,744**	**(18,686)**	**-87.2%**
Total Operating Expenses		**1,220,673**	**924,565**	**976,005**	**1,003,257**	**27,252**	**2.8%**
Operating Surplus (Deficit)		**9,832,885**	**9,654,645**	**4,464,880**	**5,206,972**	**742,092**	**16.6%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	77,195	15,057	691,696	**150,000**	(541,696)	-78.3%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**77,195**	**15,057**	**691,696**	**150,000**	**(541,696)**	**-78.3%**
Budget Surplus (Deficit)		**9,755,690**	**9,639,587**	**3,773,184**	**5,056,972**	**1,283,788**	**34.0%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**691695.57**	**150,000**	**(541,696)**	**-78.3%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	51,000	-	(51,000)	-100.0%
	Transfers Out	**-**	**-**	**51,000**	**-**	**(51,000)**	**-100.0%**
Net Budget Surplus (Deficit)		**9,755,690**	**9,639,587**	**4,413,880**	**5,206,972**	**793,092**	**18.0%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	150,000
Operating	-

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Cost Ctr: **Administration**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					150,000		

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Cost Ctr: **Safety and Security Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

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Cost Ctr: **Safety and Security Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	191,233	215,226	330,917	**337,035**	6,118	1.8%
5012	Overtime	3,645	4,600	5,154	**5,882**	728	14.1%
5014	Cell Phone Allowance	1,209	1,225	1,500	**1,350**	(150)	-10.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	1,040	**-**	(1,040)	-100.0%
6405	Longevity Awards	465	655	1,018	**751**	(266)	-26.2%
Salaries Total		**196,552**	**221,706**	**339,628**	**345,017**	**5,389**	**1.6%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	14,924	16,496	25,867	**26,291**	424	1.6%
5030	Health	26,412	29,562	50,808	**52,027**	1,219	2.4%
5031	Vision Insurance	321	383	657	**689**	31	4.8%
5032	Dental	1,421	1,625	2,768	**2,915**	148	5.3%
5034	Life	398	492	687	**746**	60	8.7%
5035	Disability Insurance	1,391	1,398	1,909	**1,989**	79	4.2%
5040	Workers Compensation	2,284	2,283	4,019	**4,281**	262	6.5%
5050	Unemployment Insurance	177	249	331	**941**	610	184.4%
5065	Education Reimbursement	-	-	-	**2,500**	2,500	
5070	Retirement	16,645	18,355	27,490	**32,241**	4,751	17.3%
Benefits Total		**63,973**	**70,843**	**114,536**	**124,619**	**10,083**	**8.8%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**600**	600	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	60	**300**	240	400.0%
5207	Mileage	-	36	2,100	**2,100**	-	0.0%
Travel Total		**-**	**36**	**2,160**	**3,000**	**840**	**38.9%**

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Cost Ctr: **Safety and Security Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	5,000	**-**	(5,000)	-100.0%
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	121,676	153,638	178,799	**223,810**	45,011	25.2%
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	5,000	**27,200**	22,200	444.0%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	-	-	16,150	**32,450**	16,300	100.9%
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	109	400	**1,634**	1,234	308.5%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	-	77	4,890	**7,450**	2,560	52.4%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**121,683**	**153,824**	**210,239**	**292,544**	**82,305**	**39.1%**

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Cost Ctr: **Safety and Security Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	2,058	1,015	39,400	**32,604**	(6,796)	-17.2%
6115	Materials & Supplies	897	1,528	2,650	**3,000**	350	13.2%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	264	471	2,480	**2,100**	(380)	-15.3%
6124	Fuel / Oil	9,609	7,191	10,000	**7,580**	(2,420)	-24.2%
6130	Furniture	278	244	1,000	**1,500**	500	50.0%
6145	Software Exp	-	376	1,150	**1,088**	(62)	-5.4%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	53	79	1,300	**1,600**	300	23.1%
Equipment & Supplies Total		**13,159**	**10,904**	**57,980**	**49,472**	**(8,508)**	**-14.7%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	3,011	4,101	6,200	**6,200**	-	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	2,200	**9,600**	7,400	336.4%
Maintenance, Repair & Facility Total		**3,011**	**4,101**	**8,400**	**15,800**	**7,400**	**88.1%**
6300	Phone/Cable/Cell/Connectivity	125	356	1,957	**4,184**	2,227	113.8%
6400	Utilities Expense	-	-	1,190	**2,278**	1,088	91.5%
6430	Streetlights	-	150,203	155,700	**153,690**	(2,010)	-1.3%
Utilities Total		**125**	**150,558**	**158,847**	**160,152**	**1,305**	**0.8%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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**	(0)	0.0%
6322	Printing Expense	-	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**100**	**100**	**(0)**	**0.0%**
Total Operating Expenses		**398,504**	**611,972**	**891,890**	**990,704**	**98,815**	**11.1%**
Operating Surplus (Deficit)		**(398,504)**	**(611,972)**	**(891,890)**	**(990,704)**	**(98,815)**	**11.1%**

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Cost Ctr: **Safety and Security Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	24,251	-	80,000	**204,000**	124,000	155.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**24,251**	**-**	**80,000**	**204,000**	**124,000**	**155.0%**
Budget Surplus (Deficit)		**(422,755)**	**(611,972)**	**(971,890)**	**(1,194,704)**	**(222,815)**	**22.9%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**80000**	**154,000**	**74,000**	**92.5%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)		**(422,755)**	**(611,972)**	**(891,890)**	**(1,040,704)**	**(148,815)**	**16.7%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	**-**
Fund Balance Committed	**-**
Fund Balance Assigned Reserves	**-**
Fund Balance Assigned	**-**
Fund Balance FY26 Unspent	**16,198**
Fund Balance Unassigned	**137,802**
Operating	**50,000**

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Cost Ctr: **Safety and Security Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					204,000		

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Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	-	1,604,070	1,603,000	**1,895,487**	292,487	18.2%
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**1,604,070**	**1,603,000**	**1,895,487**	**292,487**	**18.2%**

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FY2027
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Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**1,604,070**	**1,603,000**	**1,895,487**	**292,487**	**18.2%**

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Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
Expenses							
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		**-**	**-**	**-**	**-**	**-**	
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

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Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**-**	-	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	-	-	-	**-**	-	
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	1,298,494	1,312,000	**1,408,443**	96,443	7.4%
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		**-**	**1,298,494**	**1,312,000**	**1,408,443**	**96,443**	**7.4%**

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Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
575

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Exp	-	-	-	-	-	
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 & Maintenance	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
575

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	224	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
575

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**224**	**-**	**-**	**-**	
Total Operating Expenses		**-**	**1,298,719**	**1,312,000**	**1,408,443**	**96,443**	**7.4%**
Operating Surplus (Deficit)		**-**	**305,351**	**291,000**	**487,044**	**196,044**	**67.4%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		-	-	-	-	-	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		-	-	-	-	-	
Budget Surplus (Deficit)		-	305,351	291,000	487,044	196,044	67.4%
Fund Balance Transfers							
7003	**Transfers In**	-	-	0	-	-	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	
Net Budget Surplus (Deficit)		-	305,351	291,000	487,044	196,044	67.4%
			0.19036029	0.181534623	0.256949244		

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Waste Management Services**
575

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	1,554,850	-	-	-	-	
4240	Raw Water Sales	-	-	-	-	-	
4245	Wholesale Water	-	-	-	-	-	
4250	Drought Surcharge	-	-	-	-	-	
4301	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**1,554,850**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	0	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**0**	**-**	**-**	**-**	**-**	
Total Revenues		**1,554,850**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	334,287	271,289	324,489	**311,839**	(12,651)	-3.9%
5012	Overtime	911	1,468	2,737	**5,477**	2,740	100.1%
5014	Cell Phone Allowance	304	327	300	**600**	300	100.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	1,322	375	640	**640**	-	0.0%
Salaries Total		**336,823**	**273,459**	**328,166**	**318,556**	**(9,610)**	**-2.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	25,513	20,278	25,082	**24,324**	(758)	-3.0%
5030	Health	55,725	50,741	57,304	**56,757**	(547)	-1.0%
5031	Vision Insurance	673	651	748	**751**	3	0.4%
5032	Dental	2,991	2,697	2,998	**3,180**	182	6.1%
5034	Life	675	674	785	**814**	29	3.7%
5035	Disability Insurance	2,263	1,792	1,971	**2,156**	185	9.4%
5040	Workers Compensation	3,364	2,941	3,941	**744**	(3,197)	-81.1%
5050	Unemployment Insurance	952	497	378	**1,026**	648	171.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	27,999	22,822	26,656	**27,838**	1,183	4.4%
Benefits Total		**120,154**	**103,095**	**119,862**	**117,590**	**(2,271)**	**-1.9%**
5201	Airfare	-	-	400	**500**	100	25.0%
5202	Lodging	1,694	452	900	**900**	-	0.0%
5204	Cab Fare / local transportation	-	-	150	**135**	(15)	-10.0%
5205	Parking	135	-	135	**-**	(135)	-100.0%
5206	Travel Meals	324	82	360	**300**	(60)	-16.7%
5207	Mileage	232	152	380	**200**	(180)	-47.4%
Travel Total		**2,385**	**686**	**2,325**	**2,035**	**(290)**	**-12.5%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contracted IT Services	-	-	-	-	-	
6045	Contract SaaS (SBITA)	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	-	-	-	-	-	
6065	Depository Contract	130,318	-	-	-	-	
6070	Maintenance Contracts	20,641	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professional	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	-	-	-	-	-	
6153	WCRRWL Raw Water Line	-	-	-	-	-	
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	1,259,223	-	-	-	-	
6305	Bill Production Expense	9,727	-	-	-	-	
6310	Fees/Dues/Subscription Expense	190	80	-	-	-	
6311	TCEQ Regulatory Fees	-	-	-	-	-	
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	3,575	175	3,500	**3,600**	100	2.9%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**1,423,675**	**255**	**3,500**	**3,600**	**100**	**2.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	315	1,008	1,000	**500**	(500)	-50.0%
6115	Materials & Supplies	2,159	1,588	2,200	**2,000**	(200)	-9.1%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	277	-	350	**400**	50	14.3%
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	2,716	400	**1,000**	600	150.0%
6145	Software Exp	265	-	1,088	**288**	(800)	-73.5%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	635	380	600	**1,400**	800	133.3%
Equipment & Supplies Total		**3,651**	**5,692**	**5,638**	**5,588**	**(50)**	**-0.9%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	2,791	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**2,791**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	418	961	2,784	**3,143**	359	12.9%
6400	Utilities Expense	-	-	5,610	**2,291**	(3,319)	-59.2%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**418**	**961**	**8,394**	**5,434**	**(2,960)**	**-35.3%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	29,152	2,376	1,000	**800**	(200)	-20.0%
6322	Printing Expense	356	-	3,450	**3,450**	-	0.0%
6324	Advertising	6,990	4,736	5,000	**5,000**	-	0.0%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	11,610	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**48,107**	**7,112**	**9,450**	**9,250**	**(200)**	**-2.1%**
Total Operating Expenses		**1,938,005**	**391,260**	**477,335**	**462,053**	**(15,282)**	**-3.2%**
Operating Surplus (Deficit)		**(383,154)**	**(391,260)**	**(477,335)**	**(462,053)**	**15,282**	**-3.2%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		-	-	-	-	-	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		-	-	-	-	-	
Budget Surplus (Deficit)		(383,154)	(391,260)	(477,335)	(462,053)	15,282	-3.2%
Fund Balance Transfers							
7003	**Transfers In**	-	-	0	-	-	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	
Net Budget Surplus (Deficit)		(383,154)	(391,260)	(477,335)	(462,053)	15,282	-3.2%

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Customer Service**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Information Technology**
135

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		-	-	-	-	-	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		-	-	-	-	-	
Total Revenues		-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	126,313	121,130	138,695	**150,068**	11,373	8.2%
5012	Overtime	1,371	1,054	175	**2,198**	2,023	1153.2%
5014	Cell Phone Allowance	304	252	300	**600**	300	100.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	283	148	260	**-**	(260)	-100.0%
6405	Longevity Awards	340	460	600	**400**	(200)	-33.3%
Salaries Total		**128,611**	**123,044**	**140,031**	**153,267**	**13,236**	**9.5%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	9,722	9,290	10,689	**11,679**	990	9.3%
5030	Health	17,681	16,827	18,260	**18,919**	659	3.6%
5031	Vision Insurance	215	216	235	**250**	16	6.7%
5032	Dental	954	915	976	**1,060**	84	8.6%
5034	Life	236	234	262	**271**	10	3.7%
5035	Disability Insurance	729	648	648	**819**	172	26.5%
5040	Workers Compensation	1,261	1,149	1,684	**358**	(1,326)	-78.7%
5050	Unemployment Insurance	346	179	126	**342**	216	171.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	10,934	10,268	11,360	**15,509**	4,149	36.5%
Benefits Total		**42,078**	**39,726**	**44,240**	**49,209**	**4,969**	**11.2%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	750	**800**	50	6.7%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	460	**400**	(60)	-13.0%
5207	Mileage	-	102	630	**600**	(30)	-4.8%
Travel Total		**-**	**102**	**1,840**	**1,800**	**(40)**	**-2.2%**

Brushy Creek MUD
FY2027
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Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	173,551	237,104	152,260	**266,450**	114,190	75.0%
6045	Contract SaaS (SBITA)	2,226	3,155	5,000	**91,870**	86,870	1737.4%
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	7,872	12,357	30,004	**-**	(30,004)	-100.0%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	13,574	8,842	12,000	**-**	(12,000)	-100.0%
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	3,595	2,425	2,600	**2,200**	(400)	-15.4%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	(21)	-	-	**4,000**	4,000	
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**238,077**	**263,883**	**201,864**	**364,520**	**162,657**	**80.6%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	23,472	30,347	36,000	**91,500**	55,500	154.2%
6115	Materials & Supplies	4,220	5,310	4,200	**5,500**	1,300	31.0%
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	7,371	1,046	1,500	-	(1,500)	-100.0%
6145	Software Exp	68,850	70,487	233,060	**11,538**	(221,522)	-95.0%
6150	Business Meals	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	
6160	Training Materials	-	748	3,904	-	(3,904)	-100.0%
6180	T-Shirts/Pins/Etc.	-	-	-	-	-	
6327	Program Meals	-	-	-	-	-	
Equipment & Supplies Total		**103,913**	**107,939**	**278,664**	**108,538**	**(170,126)**	**-61.1%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	7,165	1,390	3,292	**1,159**	(2,133)	-64.8%
6400	Utilities Expense	-	-	1,190	**1,120**	(70)	-5.9%
6430	Streetlights	-	-	-	-	-	
Utilities Total		**7,165**	**1,390**	**4,482**	**2,279**	**(2,203)**	**-49.2%**

Brushy Creek MUD
FY2027
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Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	
Total Operating Expenses		**519,843**	**536,083**	**671,120**	**679,612**	**8,493**	**1.3%**
Operating Surplus (Deficit)		**(519,843)**	**(536,083)**	**(671,120)**	**(679,612)**	**(8,493)**	**1.3%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	38,045	115,119	-	**439,000**	439,000	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**38,045**	**115,119**	**-**	**439,000**	**439,000**	
Budget Surplus (Deficit)		**(557,888)**	**(651,202)**	**(671,120)**	**(1,118,612)**	**(447,493)**	**66.7%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**0**	**427,000**	**427,000**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	10,200	-	(10,200)	-100.0%
	Transfers Out	**-**	**-**	**10,200**	**-**	**(10,200)**	**-100.0%**
Net Budget Surplus (Deficit)		**(557,888)**	**(651,202)**	**(681,320)**	**(691,612)**	**(10,293)**	**1.5%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	**427,000**
Operating	**12,000**

Brushy Creek MUD
FY2027
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Dept: **Shared Services**
Cost Ctr: **Information Technology**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					439,000		

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Human Resources**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Human Resources**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		-	-	-	-	-	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		-	-	-	-	-	
Total Revenues		-	-	-	-	-	

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FY2027
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Dept: **Shared Services**
Cost Ctr: **Human Resources**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	164,543	191,152	162,040	**218,129**	56,089	34.6%
5012	Overtime	5	2,013	3,206	**6,968**	3,762	117.4%
5014	Cell Phone Allowance	-	-	-	**450**	450	
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	218	375	453	**544**	91	20.2%
Salaries Total		**164,766**	**193,540**	**165,698**	**226,091**	**60,393**	**36.4%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	12,533	14,618	12,676	**17,262**	4,586	36.2%
5030	Health	18,098	17,968	15,978	**23,649**	7,671	48.0%
5031	Vision Insurance	215	248	226	**335**	109	48.3%
5032	Dental	955	978	854	**1,325**	471	55.2%
5034	Life	142	264	229	**339**	110	48.2%
5035	Disability Insurance	630	1,019	865	**1,256**	391	45.2%
5040	Workers Compensation	1,730	1,654	1,968	**521**	(1,447)	-73.5%
5050	Unemployment Insurance	538	223	110	**428**	317	287.8%
5065	Education Reimbursement	-	-	-	**2,500**	2,500	
5070	Retirement	14,041	16,136	13,471	**27,145**	13,674	101.5%
Benefits Total		**48,883**	**53,107**	**46,377**	**74,760**	**28,383**	**61.2%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	474	889	1,000	**2,400**	1,400	140.0%
5204	Cab Fare / local transportation	-	-	300	**-**	(300)	-100.0%
5205	Parking	-	30	100	**80**	(20)	-20.0%
5206	Travel Meals	93	337	360	**500**	140	38.9%
5207	Mileage	298	126	780	**800**	20	2.6%
Travel Total		**864**	**1,382**	**2,540**	**3,780**	**1,240**	**48.8%**

Brushy Creek MUD
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Dept: **Shared Services**
Cost Ctr: **Human Resources**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	19,600	20,094	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**8,000**	8,000	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**-**	-	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	600	3,101	3,500	**3,600**	100	2.9%
6085	Projects - Engineering & Prof Fees	-	30,690	-	**20,000**	20,000	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	3,094	3,683	1,660	**3,345**	1,685	101.5%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	630	4,869	6,450	**3,750**	(2,700)	-41.9%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**23,924**	**62,437**	**11,610**	**38,695**	**27,085**	**233.3%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Human Resources**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	1,872	2,290	3,400	**4,046**	646	19.0%
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	159	-	1,000	**1,000**	-	0.0%
6145	Software Exp	9,612	9,109	11,998	**1,976**	(10,022)	-83.5%
6150	Business Meals	-	-	-	-	-	
6154	Water Meters	-	-	-	-	-	
6156	Pipes and Components	-	-	-	-	-	
6160	Training Materials	-	-	-	-	-	
6180	T-Shirts/Pins/Etc.	58	84	200	-	(200)	-100.0%
6327	Program Meals	7,256	2,485	10,000	**7,800**	(2,200)	-22.0%
Equipment & Supplies Total		**18,957**	**13,968**	**26,598**	**14,822**	**(11,776)**	**-44.3%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	339	1,039	**1,584**	545	52.5%
6400	Utilities Expense	-	-	1,190	**1,133**	(57)	-4.8%
6430	Streetlights	-	-	-	-	-	
Utilities Total		**-**	**339**	**2,229**	**2,717**	**488**	**21.9%**

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Dept: **Shared Services**
Cost Ctr: **Human Resources**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	**-**	-	
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**-**	-	
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	-	400	-	**390**	390	
6322	Printing Expense	-	-	-	**-**	-	
6324	Advertising	-	-	-	**-**	-	
6325	Recruiting Expense	18,194	16,681	21,775	**22,535**	760	3.5%
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	-	-	-	**-**	-	
6490	Bond Costs	-	-	-	**-**	-	
6491	Bond Discount Costs	-	-	-	**-**	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	**-**	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	**-**	-	
6494	Debt Issuance Cost	-	-	-	**-**	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Human Resources**
140

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**18,194**	**17,081**	**21,775**	**22,925**	**1,150**	**5.3%**
Total Operating Expenses		**275,588**	**341,855**	**276,827**	**383,789**	**106,962**	**38.6%**
Operating Surplus (Deficit)		**(275,588)**	**(341,855)**	**(276,827)**	**(383,789)**	**(106,962)**	**38.6%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Human Resources**
140

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		-	-	-	-	-	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		-	-	-	-	-	
Budget Surplus (Deficit)		(275,588)	(341,855)	(276,827)	(383,789)	(106,962)	38.6%
Fund Balance Transfers							
7003	**Transfers In**	-	-	0	-	-	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	
Net Budget Surplus (Deficit)		(275,588)	(341,855)	(276,827)	(383,789)	(106,962)	38.6%

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Human Resources**
140

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	440,468	504,258	600,215	**626,664**	26,449	4.4%
5012	Overtime	583	5,199	1,381	**5,112**	3,731	270.2%
5014	Cell Phone Allowance	304	227	-	**600**	600	
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**-**	-	
6405	Longevity Awards	1,571	838	1,415	**1,895**	480	33.9%
Salaries Total		**442,925**	**510,522**	**603,010**	**634,270**	**31,260**	**5.2%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	32,206	36,631	46,130	**48,476**	2,346	5.1%
5030	Health	53,770	62,034	84,507	**109,874**	25,367	30.0%
5031	Vision Insurance	609	745	1,006	**1,076**	70	7.0%
5032	Dental	2,731	3,256	4,289	**4,700**	411	9.6%
5034	Life	668	763	1,046	**1,086**	39	3.7%
5035	Disability Insurance	2,511	2,544	3,375	**3,558**	183	5.4%
5040	Workers Compensation	4,870	4,437	7,290	**1,495**	(5,795)	-79.5%
5050	Unemployment Insurance	1,461	627	504	**1,368**	864	171.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	37,689	42,750	49,025	**58,654**	9,630	19.6%
Benefits Total		**136,516**	**153,785**	**197,171**	**230,286**	**33,115**	**16.8%**
5201	Airfare	-	-	1,500	**-**	(1,500)	-100.0%
5202	Lodging	-	-	2,500	**3,090**	590	23.6%
5204	Cab Fare / local transportation	-	-	100	**200**	100	100.0%
5205	Parking	-	-	100	**300**	200	200.0%
5206	Travel Meals	-	-	60	**200**	140	233.3%
5207	Mileage	68	35	480	**250**	(230)	-47.9%
Travel Total		**68**	**35**	**4,740**	**4,040**	**(700)**	**-14.8%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	47,000	60,747	74,400	**85,600**	11,200	15.1%
6026	Investment Advisory Services	20,000	20,000	20,000	**20,000**	-	0.0%
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	8,538	159,912	180,000	**192,000**	12,000	6.7%
6070	Maintenance Contracts	16,680	40,944	46,035	**41,745**	(4,290)	-9.3%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	-	7,680	2,000	**56,000**	54,000	2700.0%
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	2,834	3,100	**3,000**	(100)	-3.2%
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	10,898	10,200	**9,600**	(600)	-5.9%
6310	Fees/Dues/Subscription Expense	1,261	897	1,740	**1,575**	(165)	-9.5%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	1,237	2,930	4,300	**6,600**	2,300	53.5%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**94,715**	**306,842**	**341,775**	**416,120**	**74,345**	**21.8%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	763	130	500	**500**	-	0.0%
6115	Materials & Supplies	3,205	3,282	3,000	**2,750**	(250)	-8.3%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	399	291	1,500	**500**	(1,000)	-66.7%
6145	Software Exp	565	1,515	2,254	**4,939**	2,685	119.1%
6150	Business Meals	-	-	100	**800**	700	700.0%
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	32	59	250	**1,100**	850	340.0%
Equipment & Supplies Total		**4,964**	**5,276**	**7,604**	**10,589**	**2,985**	**39.3%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	-	1,957	**2,747**	790	40.4%
6400	Utilities Expense	-	-	4,530	**3,408**	(1,122)	-24.8%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**6,487**	**6,155**	**(332)**	**-5.1%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	**-**	-	
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**-**	-	
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	64	25,614	28,008	**30,000**	1,992	7.1%
6322	Printing Expense	96	54	100	**100**	-	0.0%
6324	Advertising	-	-	-	**-**	-	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	1,199	12,288	15,000	**13,000**	(2,000)	-13.3%
6461	Fiscal Agent Fees	-	-	-	**-**	-	
6490	Bond Costs	-	-	-	**-**	-	
6491	Bond Discount Costs	-	-	-	**-**	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	**-**	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	**-**	-	
6494	Debt Issuance Cost	-	-	-	**-**	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**1,359**	**37,956**	**43,108**	**43,100**	**(8)**	**0.0%**
Total Operating Expenses		**680,548**	**1,014,416**	**1,203,895**	**1,344,561**	**140,665**	**11.7%**
Operating Surplus (Deficit)		**(680,548)**	**(1,014,416)**	**(1,203,895)**	**(1,344,561)**	**(140,665)**	**11.7%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**-**	**-**	**-**	**-**	
Budget Surplus (Deficit)		**(680,548)**	**(1,014,416)**	**(1,203,895)**	**(1,344,561)**	**(140,665)**	**11.7%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**0**	**-**	**-**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)		**(680,548)**	**(1,014,416)**	**(1,203,895)**	**(1,344,561)**	**(140,665)**	**11.7%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Financial Services**
145

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
150

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
150

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
150

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	-	229,638	188,615	**206,350**	17,735	9.4%
5012	Overtime	-	171	821	**1,141**	320	39.0%
5014	Cell Phone Allowance	-	551	300	**1,200**	900	300.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	1,143	1,040	**1,040**	-	0.0%
6405	Longevity Awards	-	380	340	**379**	39	11.4%
Salaries Total		**-**	**231,883**	**191,116**	**210,110**	**18,994**	**9.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	-	17,360	14,597	**15,982**	1,384	9.5%
5030	Health	-	24,296	18,260	**18,919**	659	3.6%
5031	Vision Insurance	-	300	235	**250**	16	6.7%
5032	Dental	-	1,297	976	**1,136**	160	16.4%
5034	Life	-	310	262	**271**	10	3.7%
5035	Disability Insurance	-	1,146	931	**966**	35	3.7%
5040	Workers Compensation	-	1,696	2,291	**493**	(1,798)	-78.5%
5050	Unemployment Insurance	-	85	126	**342**	216	171.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	-	19,322	15,513	**19,819**	4,305	27.8%
Benefits Total		**-**	**65,813**	**53,191**	**58,179**	**4,987**	**9.4%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	1,061	1,890	**1,500**	(390)	-20.6%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	160	**200**	40	25.0%
5206	Travel Meals	-	232	606	**520**	(86)	-14.2%
5207	Mileage	-	543	790	**500**	(290)	-36.7%
Travel Total		**-**	**1,835**	**3,446**	**2,720**	**(726)**	**-21.1%**

Brushy Creek MUD
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Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**32,475**	32,475	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	6,000	33,400	**-**	(33,400)	-100.0%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	64,052	55,000	**50,000**	(5,000)	-9.1%
6080	Contractual/Contract Labor	-	-	-	**-**	-	
6085	Projects - Engineering & Prof Fees	-	630	-	**75,000**	75,000	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	-	775	930	**930**	-	0.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	-	855	1,200	**2,650**	1,450	120.8%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**-**	**72,312**	**90,530**	**161,055**	**70,525**	**77.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	-	1,094	-	**-**	-	
6115	Materials & Supplies	-	214	350	**350**	-	0.0%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**500**	500	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	1,081	-	**-**	-	
6145	Software Exp	-	1,365	428	**1,476**	1,048	244.8%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	163	500	**500**	-	0.0%
Equipment & Supplies Total		**-**	**3,918**	**1,278**	**2,826**	**1,548**	**121.1%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**-**	**-**	
6300	Phone/Cable/Cell/Connectivity	-	102	795	**546**	(249)	-31.3%
6400	Utilities Expense	-	-	650	**635**	(15)	-2.4%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**102**	**1,445**	**1,181**	**(264)**	**-18.3%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
150

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
150

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	
Total Operating Expenses		**-**	**375,863**	**341,006**	**436,070**	**95,064**	**27.9%**
Operating Surplus (Deficit)		**-**	**(375,863)**	**(341,006)**	**(436,070)**	**(95,064)**	**27.9%**

Brushy Creek MUD

FY2027

Budget Workbook

Dept:	**Shared Services**
Cost Ctr:	**Engineering and GIS**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	81,500	58,500	-	(58,500)	-100.0%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**81,500**	**58,500**	**-**	**(58,500)**	**-100.0%**
Budget Surplus (Deficit)		**-**	**(457,363)**	**(399,506)**	**(436,070)**	**(36,564)**	**9.2%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**58500**	**-**	**(58,500)**	**-100.0%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)		**-**	**(457,363)**	**(341,006)**	**(436,070)**	**(95,064)**	**27.9%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Shared Services**
Cost Ctr: **Engineering and GIS**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
225

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	21,161	28,839	1,076	**9,414**	8,338	774.9%
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	50,558	47,675	40,000	**40,000**	-	0.0%
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**71,718**	**76,514**	**41,076**	**49,414**	**8,338**	**20.3%**
Total Revenues		**71,718**	**76,514**	**41,076**	**49,414**	**8,338**	**20.3%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
225

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
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		**-**	**-**	**-**	**-**	**-**	
5201	Airfare	-	-	-	-	-	
5202	Lodging	-	-	-	-	-	
5204	Cab Fare / local transportation	-	-	-	-	-	
5205	Parking	-	-	-	-	-	
5206	Travel Meals	-	-	-	-	-	
5207	Mileage	-	-	-	-	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contracted IT Services	-	-	-	-	-	
6045	Contract SaaS (SBITA)	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professional	-	-	-	-	-	
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
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	-	-	-	-	-	
6115	Materials & Supplies	-	-	-	-	-	
6120	Chemicals	-	-	-	-	-	
6121	Lab Supplies	-	-	-	-	-	
6122	Uniforms	-	-	-	-	-	
6124	Fuel / Oil	-	-	-	-	-	
6130	Furniture	-	-	-	-	-	
6145	Software Exp	-	-	-	-	-	
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 & Maintenance	-	-	-	-	-	
6213	Vehicle Repairs & Maintenance	-	-	-	-	-	
6215	Facility Rent Expense	-	-	-	-	-	
6216	Maint Equipment Rent Expense	-	-	-	-	-	
6320	Repairs & Maintenance	-	-	-	-	-	
Maintenance, Repair & Facility Total		-	-	-	-	-	
6300	Phone/Cable/Cell/Connectivity	-	-	-	-	-	
6400	Utilities Expense	-	-	-	-	-	
6430	Streetlights	-	-	-	-	-	
Utilities Total		-	-	-	-	-	

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FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
225

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		-	-	-	-	-	
Total Operating Expenses		-	-	-	-	-	
Operating Surplus (Deficit)		**71,718**	**76,514**	**41,076**	**49,414**	**8,338**	**20.3%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
225

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		-	-	-	-	-	
5901	Capital Expenditures	50,529	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**50,529**	-	-	-	-	
Budget Surplus (Deficit)		**21,189**	**76,514**	**41,076**	**49,414**	**8,338**	**20.3%**
Fund Balance Transfers							
7003	**Transfers In**	-	-	**0**	-	-	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	
Net Budget Surplus (Deficit)		**21,189**	**76,514**	**41,076**	**49,414**	**8,338**	**20.3%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Builders Park Fees**
225

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Programs**
200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	502,735	**648,580**	145,845	29.0%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**502,735**	**648,580**	**145,845**	**29.0%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept:	**Parks & Recreation**
Cost Ctr:	**Parks Programs**
	200

Brushy Creek Municipal Utility District

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	17,315	18,288	20,000	**20,000**	-	0.0%
4504	Community Events Revenue	17,117	17,205	20,975	**21,675**	700	3.3%
4505	Program Revenue Contract	49,929	47,263	50,000	**47,500**	(2,500)	-5.0%
4510	Programming Events Income	2,155	1,430	1,200	**1,200**	-	0.0%
4515	Camp Income	-	-	-	**-**	-	
4518	Memberships - Short Term	-	-	-	**-**	-	
4519	New Memberships	-	-	-	**-**	-	
4520	Memberships	-	-	-	**-**	-	
4521	Season Passes	5,747	7,361	5,500	**6,750**	1,250	22.7%
4522	Day Passes	-	-	-	**-**	-	
4523	Fitness Revenue	99,406	102,184	107,240	**102,830**	(4,410)	-4.1%
4524	Senior Select Membership	-	-	-	**-**	-	
4525	Child Programs / Child Play	-	-	-	**-**	-	
4145	Land Management and Park Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**191,669**	**193,730**	**204,915**	**199,955**	**(4,960)**	**-2.4%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4120	Bond Revenue	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	-	-	-	**-**	-	
4502	Program Apparel	1,605	13,162	6,000	**6,900**	900	15.0%
Investment & Other Revenue Total		**1,605**	**13,162**	**6,000**	**6,900**	**900**	**15.0%**
Total Revenues		**193,274**	**206,892**	**713,650**	**855,435**	**141,785**	**19.9%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept:	**Parks & Recreation**
Cost Ctr:	**Parks Programs**
	200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	256,680	260,150	267,975	**278,610**	10,636	4.0%
5012	Overtime	2,397	1,960	4,555	**8,580**	4,025	88.4%
5014	Cell Phone Allowance	724	665	684	**1,158**	474	69.3%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	654	595	647	**634**	(13)	-2.0%
6405	Longevity Awards	1,148	1,293	1,633	**1,723**	90	5.5%
Salaries Total		**261,602**	**264,663**	**275,494**	**290,706**	**15,212**	**5.5%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	19,551	18,387	21,023	**22,150**	1,127	5.4%
5030	Health	33,455	30,153	34,119	**36,270**	2,152	6.3%
5031	Vision Insurance	402	378	431	**459**	28	6.4%
5032	Dental	1,761	1,587	1,778	**1,924**	146	8.2%
5034	Life	377	404	459	**476**	17	3.7%
5035	Disability Insurance	1,240	1,047	1,103	**1,202**	99	9.0%
5040	Workers Compensation	2,560	2,301	3,249	**4,082**	833	25.7%
5050	Unemployment Insurance	746	1,349	482	**1,267**	785	163.1%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	21,400	20,355	21,867	**26,951**	5,084	23.2%
Benefits Total		**81,492**	**75,962**	**84,511**	**94,782**	**10,272**	**12.2%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	250	400	**1,000**	600	150.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	60	**225**	165	275.0%
5207	Mileage	125	-	330	**325**	(5)	-1.5%
Travel Total		**125**	**250**	**790**	**1,550**	**760**	**96.2%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Parks Programs**
200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	34,899	33,062	35,000	**35,000**	-	0.0%
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	8,114	10,108	8,645	**10,660**	2,015	23.3%
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**-**	-	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	8,279	-	5,000	**5,000**	-	0.0%
6080	Contractual/Contract Labor	37,509	35,957	40,850	**42,675**	1,825	4.5%
6085	Projects - Engineering & Prof Fees	(608)	-	150,000	**150,000**	-	0.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	37,065	41,800	**38,650**	(3,150)	-7.5%
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	2,187	2,432	1,448	**1,565**	117	8.1%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	(40)	-	400	**400**	-	0.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**90,341**	**118,623**	**283,143**	**283,950**	**807**	**0.3%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Programs**
200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6105	Equipment	-	-	-	**-**	-	
6115	Materials & Supplies	31,630	33,875	29,325	**28,170**	(1,155)	-3.9%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	1,340	**1,140**	(200)	-14.9%
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Exp	-	60	-	**338**	338	
6150	Business Meals	138	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	19,942	34,169	31,655	**35,550**	3,895	12.3%
6327	Program Meals	73	479	300	**375**	75	25.0%
Equipment & Supplies Total		**51,783**	**68,583**	**62,620**	**65,573**	**2,953**	**4.7%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	35,465	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	700	**500**	(200)	-28.6%
Maintenance, Repair & Facility Total		**35,465**	**-**	**700**	**500**	**(200)**	**-28.6%**
6300	Phone/Cable/Cell/Connectivity	-	-	1,242	**1,563**	321	25.8%
6400	Utilities Expense	-	-	3,350	**2,311**	(1,039)	-31.0%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**4,592**	**3,874**	**(718)**	**-15.6%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Parks Programs**
200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	1,915	1,800	**1,500**	(300)	-16.7%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Parks Programs**
200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**1,915**	**1,800**	**1,500**	**(300)**	**-16.7%**
Total Operating Expenses		**520,807**	**529,996**	**713,650**	**742,435**	**28,785**	**4.0%**
Operating Surplus (Deficit)		**(327,533)**	**(323,104)**	**-**	**113,000**	**113,000**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Programs**
200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	300,000	**293,616**	(6,384)	-2.1%
Reimbursable Capital Project Revenue Total		**-**	**-**	**300,000**	**293,616**	**(6,384)**	**-2.1%**
5901	Capital Expenditures	168,062	300,278	132,000	**310,193**	178,193	135.0%
5910	Reimbursable Capital Projects	-	-	300,000	**293,616**	(6,384)	-2.1%
Capital Outlay Expenditures Total		**168,062**	**300,278**	**432,000**	**603,809**	**171,809**	**39.8%**
Budget Surplus (Deficit)		**(495,595)**	**(623,382)**	**(132,000)**	**(197,193)**	**(65,193)**	**49.4%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**132,000**	**248,193**	**116,193**	**88.0%**
7050	Transfers From (To) Builder Park Fees	-	-	-	**-**	-	
7001	Transfer to Fund Balance Reserves	-	-	51,000	**51,000**	-	0.0%
	Transfers Out	**-**	**-**	**51,000**	**51,000**	**-**	**0.0%**
Net Budget Surplus (Deficit)		**(495,595)**	**(623,382)**	**(51,000)**	**-**	**51,000**	**-100.0%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	**-**
Fund Balance Committed	**-**
Fund Balance Assigned Reserves	**-**
Fund Balance Assigned	**-**
Fund Balance FY26 Unspent	**148,193**
Fund Balance Unassigned	**100,000**
Operating	**62,000**

Brushy Creek MUD

FY2027

Budget Workbook

Dept: **Parks & Recreation**

Cost Ctr: **Parks Programs**

200

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					310,193		

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Community Center Programs**
300

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	875,683	**943,366**	67,684	7.7%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**875,683**	**943,366**	**67,684**	**7.7%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Community Center Programs**
300

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	103,192	113,082	108,000	**118,750**	10,750	10.0%
4504	Community Events Revenue	-	-	-	**-**	-	
4505	Program Revenue Contract	346,665	274,743	293,490	**271,850**	(21,640)	-7.4%
4510	Programming Events Income	14,337	12,745	15,750	**18,325**	2,575	16.3%
4515	Camp Income	454,992	461,081	460,340	**482,020**	21,680	4.7%
4518	Memberships - Short Term	65,340	57,240	54,000	**40,000**	(14,000)	-25.9%
4519	New Memberships	24,535	22,820	20,000	**16,000**	(4,000)	-20.0%
4520	Memberships	709,158	697,100	650,000	**600,000**	(50,000)	-7.7%
4521	Season Passes	-	-	-	**-**	-	
4522	Day Passes	88,633	92,390	72,800	**80,000**	7,200	9.9%
4523	Fitness Revenue	357,410	357,210	348,290	**354,260**	5,970	1.7%
4524	Senior Select Membership	520	640	1,250	**1,250**	-	0.0%
4525	Child Programs / Child Play	4,665	2,862	3,500	**3,000**	(500)	-14.3%
4145	Land Management and Park Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**2,169,448**	**2,091,913**	**2,027,420**	**1,985,455**	**(41,965)**	**-2.1%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4120	Bond Revenue	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	3,388	2,383	2,220	**2,400**	180	8.1%
4502	Program Apparel	-	-	-	**-**	-	
Investment & Other Revenue Total		**3,388**	**2,383**	**2,220**	**2,400**	**180**	**8.1%**
Total Revenues		**2,172,836**	**2,094,296**	**2,905,323**	**2,931,221**	**25,899**	**0.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Community Center Programs**
300

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	1,410,447	1,434,029	1,624,075	**1,598,454**	(25,621)	-1.6%
5012	Overtime	4,333	3,075	6,829	**13,522**	6,693	98.0%
5014	Cell Phone Allowance	859	988	987	**1,974**	987	100.0%
5015	Compensation Other	-	10,361	16,620	**16,260**	(360)	-2.2%
6313	Certification Pay	2,041	1,875	1,591	**1,071**	(520)	-32.7%
6405	Longevity Awards	7,473	8,347	9,434	**10,576**	1,142	12.1%
Salaries Total		**1,425,153**	**1,458,676**	**1,659,537**	**1,641,858**	**(17,679)**	**-1.1%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	107,483	108,775	125,608	**124,207**	(1,400)	-1.1%
5030	Health	125,110	125,788	142,673	**153,494**	10,821	7.6%
5031	Vision Insurance	1,534	1,720	1,823	**1,970**	147	8.1%
5032	Dental	6,770	7,251	7,541	**8,268**	727	9.6%
5034	Life	1,139	1,671	1,874	**1,999**	125	6.6%
5035	Disability Insurance	3,672	3,874	4,042	**4,351**	309	7.6%
5040	Workers Compensation	15,300	13,683	19,725	**30,349**	10,624	53.9%
5050	Unemployment Insurance	5,610	4,658	5,747	**10,663**	4,916	85.5%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	105,334	100,193	106,998	**129,065**	22,068	20.6%
Benefits Total		**371,952**	**367,612**	**416,030**	**464,366**	**48,336**	**11.6%**
5201	Airfare	1,031	-	1,000	**-**	(1,000)	-100.0%
5202	Lodging	1,344	628	1,850	**2,000**	150	8.1%
5204	Cab Fare / local transportation	822	77	750	**-**	(750)	-100.0%
5205	Parking	231	-	250	**250**	-	0.0%
5206	Travel Meals	704	213	760	**900**	140	18.4%
5207	Mileage	576	-	1,030	**925**	(105)	-10.2%
Travel Total		**4,707**	**919**	**5,640**	**4,075**	**(1,565)**	**-27.7%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Community Center Programs**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	210,298	177,864	198,818	**190,295**	(8,523)	-4.3%
6040	Contracted IT Services	-	12,387	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**37,260**	37,260	
6055	Security	1,265	2,860	3,900	**3,250**	(650)	-16.7%
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	60,253	61,911	65,000	**62,000**	(3,000)	-4.6%
6070	Maintenance Contracts	28,152	30,072	35,000	**3,880**	(31,120)	-88.9%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	88,983	77,069	95,239	**98,850**	3,611	3.8%
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	233	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	41,157	40,637	52,884	**46,460**	(6,424)	-12.1%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	6,062	1,610	8,000	**5,105**	(2,895)	-36.2%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**436,170**	**404,641**	**458,841**	**447,100**	**(11,741)**	**-2.6%**

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FY2027
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Dept: **Parks & Recreation**
Cost Ctr: **Community Center Programs**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	8,487	11,273	40,000	**22,700**	(17,300)	-43.3%
6115	Materials & Supplies	83,116	82,618	98,060	**100,780**	2,720	2.8%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	6,391	6,581	6,870	**6,915**	45	0.7%
6124	Fuel / Oil	442	442	1,000	**470**	(530)	-53.0%
6130	Furniture	13,915	3,418	3,000	**3,500**	500	16.7%
6145	Software Exp	1,772	1,583	4,408	**3,545**	(863)	-19.6%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	40,013	37,240	42,370	**39,210**	(3,160)	-7.5%
6327	Program Meals	439	1,396	1,500	**2,150**	650	43.3%
Equipment & Supplies Total		**154,574**	**144,550**	**197,208**	**179,270**	**(17,938)**	**-9.1%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	122	490	500	**500**	-	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	6,829	7,439	6,000	**13,500**	7,500	125.0%
Maintenance, Repair & Facility Total		**6,951**	**7,928**	**6,500**	**14,000**	**7,500**	**115.4%**
6300	Phone/Cable/Cell/Connectivity	690	594	11,307	**12,817**	1,510	13.4%
6400	Utilities Expense	106,898	114,927	94,760	**99,876**	5,116	5.4%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**107,588**	**115,521**	**106,067**	**112,693**	**6,626**	**6.2%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Community Center Programs**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	475,000	490,000	500,000	**515,000**	15,000	3.0%
6456	Interest - 2016 CC Revenue	94,680	82,188	69,301	**56,151**	(13,150)	-19.0%
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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		**569,680**	**572,188**	**569,301**	**571,151**	**1,851**	**0.3%**
6220	Postage/Mailing/Shipping	4,533	2,872	1,000	-	(1,000)	-100.0%
6322	Printing Expense	16,046	11,681	15,000	**12,050**	(2,950)	-19.7%
6324	Advertising	-	-	500	**400**	(100)	-20.0%
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**20,578**	**14,553**	**16,500**	**12,450**	**(4,050)**	**-24.5%**
Total Operating Expenses		**3,097,354**	**3,086,587**	**3,435,623**	**3,446,963**	**11,340**	**0.3%**
Operating Surplus (Deficit)		**(924,518)**	**(992,291)**	**(530,301)**	**(515,742)**	**14,559**	**-2.7%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	94,480	49,700	39,000	**55,409**	16,409	42.1%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**94,480**	**49,700**	**39,000**	**55,409**	**16,409**	**42.1%**
Budget Surplus (Deficit)		**(1,018,998)**	**(1,041,991)**	**(569,301)**	**(571,151)**	**(1,851)**	**0.3%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**-**	**-**	**-**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)		**(1,018,998)**	**(1,041,991)**	**(569,301)**	**(571,151)**	**(1,851)**	**0.3%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	**55,409**

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Dept: **Parks & Recreation**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					55,409		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	760,598	**826,388**	65,791	8.6%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**760,598**	**826,388**	**65,791**	**8.6%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
4501	Rental Income - Recreation	80,228	81,385	74,000	**82,000**	8,000	10.8%
4504	Community Events Revenue	-	-	-	**-**	-	
4505	Program Revenue Contract	-	-	-	**-**	-	
4510	Programming Events Income	54,718	49,460	56,625	**51,375**	(5,250)	-9.3%
4515	Camp Income	-	-	-	**-**	-	
4518	Memberships - Short Term	-	-	-	**-**	-	
4519	New Memberships	-	-	-	**-**	-	
4520	Memberships	-	-	-	**-**	-	
4521	Season Passes	85,270	67,065	82,500	**70,000**	(12,500)	-15.2%
4522	Day Passes	35,585	28,693	28,000	**25,050**	(2,950)	-10.5%
4523	Fitness Revenue	-	-	-	**-**	-	
4524	Senior Select Membership	-	-	-	**-**	-	
4525	Child Programs / Child Play	-	-	-	**-**	-	
4145	Land Management and Park Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**255,801**	**226,602**	**241,125**	**228,425**	**(12,700)**	**-5.3%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4120	Bond Revenue	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	-	-	-	**-**	-	
4502	Program Apparel	-	-	-	**-**	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**255,801**	**226,602**	**1,001,723**	**1,054,813**	**53,091**	**5.3%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	603,082	662,736	691,384	**692,983**	1,600	0.2%
5012	Overtime	2,823	553	1,972	**2,638**	666	33.8%
5014	Cell Phone Allowance	390	622	774	**948**	174	22.5%
5015	Compensation Other	-	5,774	14,050	**18,050**	4,000	28.5%
6313	Certification Pay	5,032	9,234	14,297	**11,957**	(2,340)	-16.4%
6405	Longevity Awards	319	78	679	**944**	266	39.1%
Salaries Total		**611,646**	**678,995**	**723,156**	**727,521**	**4,365**	**0.6%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	46,113	50,116	54,187	**54,202**	15	0.0%
5030	Health	12,619	20,538	27,401	**34,708**	7,306	26.7%
5031	Vision Insurance	179	281	370	**395**	25	6.7%
5032	Dental	750	1,113	1,443	**1,567**	124	8.6%
5034	Life	207	298	381	**395**	14	3.7%
5035	Disability Insurance	755	1,006	1,196	**1,241**	45	3.8%
5040	Workers Compensation	7,125	6,626	8,397	**12,484**	4,087	48.7%
5050	Unemployment Insurance	1,853	3,112	3,089	**3,265**	176	5.7%
5065	Education Reimbursement	-	3,710	-	**100**	100	
5070	Retirement	9,947	13,241	18,350	**22,532**	4,182	22.8%
Benefits Total		**79,549**	**100,041**	**114,815**	**130,889**	**16,075**	**14.0%**
5201	Airfare	-	390	750	**-**	(750)	-100.0%
5202	Lodging	-	1,116	1,400	**800**	(600)	-42.9%
5204	Cab Fare / local transportation	-	291	300	**-**	(300)	-100.0%
5205	Parking	-	80	150	**200**	50	33.3%
5206	Travel Meals	-	534	560	**400**	(160)	-28.6%
5207	Mileage	29	263	1,280	**1,325**	45	3.5%
Travel Total		**29**	**2,674**	**4,440**	**2,725**	**(1,715)**	**-38.6%**

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FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	-	**-**	-	
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	2,105	1,500	4,750	**4,750**	-	0.0%
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	5,371	5,499	18,000	**6,500**	(11,500)	-63.9%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	3,117	1,187	5,060	**5,360**	300	5.9%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**10,593**	**8,186**	**27,810**	**16,610**	**(11,200)**	**-40.3%**

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Dept: **Parks & Recreation**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	7,381	8,340	10,600	**11,700**	1,100	10.4%
6115	Materials & Supplies	9,575	7,822	16,000	**15,700**	(300)	-1.9%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	3,680	3,434	4,040	**5,150**	1,110	27.5%
6124	Fuel / Oil	904	1,862	1,000	**1,510**	510	51.0%
6130	Furniture	2,474	11,160	13,000	**10,328**	(2,672)	-20.6%
6145	Software Exp	1,446	3,367	3,288	**3,538**	250	7.6%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	633	2,914	750	**2,000**	1,250	166.7%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	509	500	500	**1,000**	500	100.0%
Equipment & Supplies Total		**26,602**	**39,398**	**49,178**	**50,926**	**1,748**	**3.6%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	2,894	4,526	6,000	**4,000**	(2,000)	-33.3%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	-	-	-	**-**	-	
Maintenance, Repair & Facility Total		**2,894**	**4,526**	**6,000**	**4,000**	**(2,000)**	**-33.3%**
6300	Phone/Cable/Cell/Connectivity	6,654	6,599	13,184	**14,630**	1,446	11.0%
6400	Utilities Expense	-	-	62,890	**66,662**	3,772	6.0%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**6,654**	**6,599**	**76,074**	**81,292**	**5,218**	**6.9%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
250

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	10	-	-	-	
6322	Printing Expense	184	98	250	**850**	600	240.0%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
250

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**184**	**108**	**250**	**850**	**600**	**240.0%**
Total Operating Expenses		**738,152**	**840,527**	**1,001,723**	**1,014,813**	**13,091**	**1.3%**
Operating Surplus (Deficit)		**(482,350)**	**(613,925)**	**-**	**40,000**	**40,000**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
250

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	-	14,310	-	**40,000**	40,000	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**-**	**14,310**	**-**	**40,000**	**40,000**	
Budget Surplus (Deficit)		**(482,350)**	**(628,235)**	**-**	**-**	**-**	
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**0**	**-**	**-**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)		**(482,350)**	**(628,235)**	**-**	**-**	**-**	

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	**40,000**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics**
250

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					40,000		

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	1,415,808	**890,880**	(524,928)	-37.1%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**1,415,808**	**890,880**	**(524,928)**	**-37.1%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	356,812	712,000	1,180,000	468,000	65.7%
Recreational Program Revenue Total		**-**	**356,812**	**712,000**	**1,180,000**	**468,000**	**65.7%**
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	18,438	33,139	18,500	19,000	500	2.7%
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**18,438**	**33,139**	**18,500**	**19,000**	**500**	**2.7%**
Total Revenues		**18,438**	**389,952**	**2,146,308**	**2,089,880**	**(56,428)**	**-2.6%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	313,124	406,967	475,856	**506,774**	30,918	6.5%
5012	Overtime	9,130	9,974	14,442	**22,276**	7,835	54.2%
5014	Cell Phone Allowance	1,795	2,135	2,115	**750**	(1,365)	-64.5%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	2,198	1,725	2,938	**3,146**	208	7.1%
6405	Longevity Awards	1,575	1,293	1,530	**1,803**	273	17.9%
Salaries Total		**327,822**	**422,094**	**496,881**	**534,750**	**37,869**	**7.6%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	24,007	33,338	37,850	**40,851**	3,001	7.9%
5030	Health	57,953	63,432	80,283	**92,048**	11,765	14.7%
5031	Vision Insurance	702	818	1,035	**1,081**	46	4.5%
5032	Dental	3,115	3,430	4,350	**4,570**	220	5.0%
5034	Life	593	1,011	1,050	**1,107**	57	5.5%
5035	Disability Insurance	2,019	2,596	2,663	**2,829**	166	6.2%
5040	Workers Compensation	3,070	3,343	5,685	**7,997**	2,312	40.7%
5050	Unemployment Insurance	1,048	910	510	**1,395**	885	173.4%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	27,412	37,297	40,224	**50,659**	10,434	25.9%
Benefits Total		**119,919**	**146,174**	**173,651**	**202,538**	**28,887**	**16.6%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	916	2,772	2,100	**1,315**	(785)	-37.4%
5204	Cab Fare / local transportation	-	11	400	**-**	(400)	-100.0%
5205	Parking	5	20	400	**350**	(50)	-12.5%
5206	Travel Meals	354	-	1,260	**450**	(810)	-64.3%
5207	Mileage	284	67	1,280	**600**	(680)	-53.1%
Travel Total		**1,559**	**2,870**	**5,440**	**2,715**	**(2,725)**	**-50.1%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	521,452	531,588	622,000	**573,000**	(49,000)	-7.9%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	20,000	**20,000**	-	0.0%
6080	Contractual/Contract Labor	77,875	135,746	150,000	**135,000**	(15,000)	-10.0%
6085	Projects - Engineering & Prof Fees	59,293	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	311	949	1,000	**500**	(500)	-50.0%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	3,818	440	4,250	**4,065**	(185)	-4.4%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**662,749**	**668,722**	**797,250**	**732,565**	**(64,685)**	**-8.1%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	8,934	30,797	11,000	**50,800**	39,800	361.8%
6115	Materials & Supplies	60,689	65,544	71,950	**67,500**	(4,450)	-6.2%
6120	Chemicals	-	269	1,500	**1,500**	-	0.0%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	2,740	6,348	5,200	**5,000**	(200)	-3.8%
6124	Fuel / Oil	15,520	17,867	16,000	**15,160**	(840)	-5.3%
6130	Furniture	-	1,255	-	**1,200**	1,200	
6145	Software Exp	-	384	-	**1,032**	1,032	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	547	2,829	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	424	734	900	**750**	(150)	-16.7%
Equipment & Supplies Total		**88,854**	**126,027**	**106,550**	**142,942**	**36,392**	**34.2%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	24,307	17,687	22,500	**17,500**	(5,000)	-22.2%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	200	1,364	3,000	**4,500**	1,500	50.0%
6320	Repairs & Maintenance	61,941	363,377	118,000	**195,000**	77,000	65.3%
Maintenance, Repair & Facility Total		**86,448**	**382,427**	**143,500**	**217,000**	**73,500**	**51.2%**
6300	Phone/Cable/Cell/Connectivity	1,369	2,159	5,252	**6,044**	792	15.1%
6400	Utilities Expense	15,981	17,787	15,360	**14,927**	(433)	-2.8%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**17,350**	**19,946**	**20,612**	**20,971**	**359**	**1.7%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	665	297	3,500	**20,400**	16,900	482.9%
6324	Advertising	303	100	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**968**	**397**	**3,500**	**20,400**	**16,900**	**482.9%**
Total Operating Expenses		**1,305,670**	**1,768,656**	**1,747,384**	**1,873,880**	**126,496**	**7.2%**
Operating Surplus (Deficit)		**(1,287,232)**	**(1,378,705)**	**398,924**	**216,000**	**(182,924)**	**-45.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Parks Maintenance**
275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	945,953	302,191	970,278	**1,060,685**	90,407	9.3%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**945,953**	**302,191**	**970,278**	**1,060,685**	**90,407**	**9.3%**
Budget Surplus (Deficit)		**(2,233,186)**	**(1,680,896)**	**(571,354)**	**(844,685)**	**(273,331)**	**47.8%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**530278.35**	**895,685**	**365,407**	**68.9%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	51,000	**51,000**	-	0.0%
	Transfers Out	**-**	**-**	**51,000**	**51,000**	**-**	**0.0%**
Net Budget Surplus (Deficit)		**(2,233,186)**	**(1,680,896)**	**(92,076)**	**(0)**	**92,076**	**-100.0%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	**780,685**
Fund Balance Unassigned	**115,000**
Operating	**165,000**

Brushy Creek MUD

FY2027

Budget Workbook

Dept: **Parks & Recreation**

Cost Ctr: **Parks Maintenance**

275

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					1,060,685		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Community Center Garden Maintenance**
350

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	252,313	**272,431**	20,119	8.0%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**252,313**	**272,431**	**20,119**	**8.0%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Community Center Garden Maintenance**
350

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	-	7,225	6,000	**7,500**	1,500	25.0%
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 Select Membership	-	-	-	**-**	-	
4525	Child Programs / Child Play	-	-	-	**-**	-	
4145	Land Management and Park Maintenance Fee	-	-	-	**-**	-	
Recreational Program Revenue Total		**-**	**7,225**	**6,000**	**7,500**	**1,500**	**25.0%**
4130	Builder Park Fees	-	-	-	**-**	-	
4140	Emergency Management and Hazard Mitigation F	-	-	-	**-**	-	
4402	Donations	-	-	-	**-**	-	
4404	Penalties	-	-	-	**-**	-	
4405	Interest Income	-	-	-	**-**	-	
4406	Gain/Loss on Investments	-	-	-	**-**	-	
4120	Bond Revenue	-	-	-	**-**	-	
4410	Rental Income - Leases	-	-	-	**-**	-	
4500	Other Income	-	-	-	**-**	-	
4502	Program Apparel	-	-	-	**-**	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**7,225**	**258,313**	**279,931**	**21,619**	**8.4%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Community Center Garden Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	73,493	123,635	154,762	**162,907**	8,145	5.3%
5012	Overtime	939	1,037	225	**1,978**	1,753	780.5%
5014	Cell Phone Allowance	82	129	105	**210**	105	100.0%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	131	133	442	**338**	(104)	-23.5%
6405	Longevity Awards	1,024	1,081	1,197	**1,010**	(187)	-15.6%
Salaries Total		**75,668**	**126,015**	**156,731**	**166,443**	**9,712**	**6.2%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	5,720	9,732	11,982	**12,717**	735	6.1%
5030	Health	11,390	21,605	26,195	**32,549**	6,353	24.3%
5031	Vision Insurance	138	278	332	**378**	46	13.7%
5032	Dental	612	1,165	1,384	**1,617**	233	16.9%
5034	Life	123	296	364	**385**	22	5.9%
5035	Disability Insurance	474	763	894	**922**	27	3.1%
5040	Workers Compensation	781	1,020	1,880	**2,584**	704	37.5%
5050	Unemployment Insurance	290	396	176	**486**	309	175.3%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	6,214	10,516	12,734	**15,770**	3,036	23.8%
Benefits Total		**25,743**	**45,771**	**55,941**	**67,407**	**11,466**	**20.5%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**600**	600	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	60	**260**	200	333.3%
5207	Mileage	-	31	280	**280**	-	0.0%
Travel Total		**-**	**31**	**340**	**1,140**	**800**	**235.3%**

Brushy Creek MUD
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Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Community Center Garden Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contracted IT Services	-	-	-	-	-	
6045	Contract SaaS (SBITA)	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	-	-	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professional	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	**5,000**	5,000	
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	-	-	750	**1,550**	800	106.7%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**-**	**-**	**750**	**6,550**	**5,800**	**773.3%**

Brushy Creek MUD
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Budget Workbook
Dept: **Parks & Recreation**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6105	Equipment	887	2,808	2,000	**2,000**	-	0.0%
6115	Materials & Supplies	6,086	11,607	15,000	**15,000**	-	0.0%
6120	Chemicals	38	1,440	9,000	**6,000**	(3,000)	-33.3%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	125	47	1,550	**1,750**	200	12.9%
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Exp	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	5,000	**-**	(5,000)	-100.0%
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**7,137**	**15,901**	**32,550**	**24,750**	**(7,800)**	**-24.0%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	474	900	**2,500**	1,600	177.8%
6320	Repairs & Maintenance	966	7,659	10,000	**10,000**	-	0.0%
Maintenance, Repair & Facility Total		**966**	**8,132**	**10,900**	**12,500**	**1,600**	**14.7%**
6300	Phone/Cable/Cell/Connectivity	-	-	731	**789**	58	7.9%
6400	Utilities Expense	-	-	370	**352**	(18)	-4.9%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**1,101**	**1,141**	**40**	**3.6%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	
6495	Payment to Escrow Agent	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
7000	Board Contingency	-	-	-	-	-	
All Other Total		-	-	-	-	-	
Total Operating Expenses		**109,514**	**195,850**	**258,313**	**279,931**	**21,619**	**8.4%**
Operating Surplus (Deficit)		**(109,514)**	**(188,625)**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Community Center Garden Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	22,931	19,917	135,000	**408,971**	273,971	202.9%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**22,931**	**19,917**	**135,000**	**408,971**	**273,971**	**202.9%**
Budget Surplus (Deficit)		**(132,445)**	**(208,542)**	**(135,000)**	**(408,971)**	**(273,971)**	**202.9%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**135000**	**408,971**	**273,971**	**202.9%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	20,400	-	(20,400)	-100.0%
	Transfers Out	**-**	**-**	**20,400**	**-**	**(20,400)**	**-100.0%**
Net Budget Surplus (Deficit)		**(132,445)**	**(208,542)**	**(20,400)**	**-**	**20,400**	**-100.0%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	85,000
Fund Balance Assigned	-
Fund Balance FY26 Unspent	55,906
Fund Balance Unassigned	268,065
Operating	-
	408,971

Brushy Creek MUD
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Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	581,175	**631,483**	50,307	8.7%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**581,175**	**631,483**	**50,307**	**8.7%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**581,175**	**631,483**	**50,307**	**8.7%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	119,234	145,946	203,069	**227,539**	24,470	12.1%
5012	Overtime	5,254	4,877	2,513	**4,749**	2,236	89.0%
5014	Cell Phone Allowance	603	664	735	**510**	(225)	-30.6%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	1,262	1,020	1,040	**1,768**	728	70.0%
6405	Longevity Awards	329	270	342	**455**	113	33.0%
Salaries Total		**126,682**	**152,776**	**207,699**	**235,021**	**27,322**	**13.2%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	9,191	13,087	15,833	**17,940**	2,107	13.3%
5030	Health	19,848	25,242	28,981	**31,496**	2,516	8.7%
5031	Vision Insurance	230	315	355	**387**	32	8.9%
5032	Dental	1,010	1,304	1,475	**1,637**	162	11.0%
5034	Life	231	336	359	**415**	56	15.7%
5035	Disability Insurance	745	992	1,110	**1,225**	115	10.4%
5040	Workers Compensation	1,046	1,115	2,460	**2,835**	375	15.2%
5050	Unemployment Insurance	226	610	176	**523**	347	196.6%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	10,697	14,776	16,826	**22,247**	5,421	32.2%
Benefits Total		**43,223**	**57,777**	**67,575**	**78,706**	**11,131**	**16.5%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	60	**60**	-	0.0%
5207	Mileage	-	67	780	**760**	(20)	-2.6%
Travel Total		**-**	**67**	**840**	**820**	**(20)**	**-2.4%**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	102,059	106,469	90,230	**118,160**	27,930	31.0%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	-	-	-	**-**	-	
6080	Contractual/Contract Labor	1,219	-	-	**-**	-	
6085	Projects - Engineering & Prof Fees	-	-	-	**-**	-	
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	125	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	705	24	-	**-**	-	
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	27	240	1,000	**1,000**	-	0.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**104,009**	**106,859**	**91,230**	**119,160**	**27,930**	**30.6%**

Brushy Creek MUD
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Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	2,201	670	7,500	**11,600**	4,100	54.7%
6115	Materials & Supplies	39,889	36,820	38,730	**39,000**	270	0.7%
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	898	366	1,000	**1,000**	-	0.0%
6124	Fuel / Oil	1,367	2,379	2,000	**3,640**	1,640	82.0%
6130	Furniture	-	774	-	**-**	-	
6145	Software Exp	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**44,356**	**41,008**	**49,230**	**55,240**	**6,010**	**12.2%**
6212	Mobile Equipment Repairs & Maintenance	-	-	4,500	**-**	(4,500)	-100.0%
6213	Vehicle Repairs & Maintenance	804	902	2,400	**2,500**	100	4.2%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	125	1,475	500	**1,600**	1,100	220.0%
6320	Repairs & Maintenance	116,417	100,994	84,500	**67,900**	(16,600)	-19.6%
Maintenance, Repair & Facility Total		**117,346**	**103,371**	**91,900**	**72,000**	**(19,900)**	**-21.7%**
6300	Phone/Cable/Cell/Connectivity	85	546	1,111	**1,832**	721	64.9%
6400	Utilities Expense	-	-	940	**1,054**	114	12.1%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**85**	**546**	**2,051**	**2,886**	**835**	**40.7%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept:	**Parks & Recreation**
Cost Ctr:	**Facilities Maintenance**
	400

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	**-**	-	
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**-**	-	
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**	-	0.0%
6322	Printing Expense	48	96	500	**1,500**	1,000	200.0%
6324	Advertising	-	-	-	**-**	-	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	-	-	-	**-**	-	
6490	Bond Costs	-	-	-	**-**	-	
6491	Bond Discount Costs	-	-	-	**-**	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	**-**	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	**-**	-	
6494	Debt Issuance Cost	-	-	-	**-**	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Facilities Maintenance**
400

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**48**	**96**	**650**	**1,650**	**1,000**	**153.8%**
Total Operating Expenses		**435,749**	**462,500**	**511,175**	**565,483**	**54,307**	**10.6%**
Operating Surplus (Deficit)		**(435,749)**	**(462,500)**	**70,000**	**66,000**	**(4,000)**	**-5.7%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Facilities Maintenance**
400

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	110,217	67,947	537,912	**525,000**	(12,912)	-2.4%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**110,217**	**67,947**	**537,912**	**525,000**	**(12,912)**	**-2.4%**
Budget Surplus (Deficit)		**(545,966)**	**(530,447)**	**(467,912)**	**(459,000)**	**8,912**	**-1.9%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**467912.34**	**510,000**	**42,088**	**9.0%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	51,000	**51,000**	-	0.0%
	Transfers Out	**-**	**-**	**51,000**	**51,000**	**-**	**0.0%**
Net Budget Surplus (Deficit)		**(545,966)**	**(530,447)**	**(51,000)**	**-**	**51,000**	**-100.0%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	**510,000**
Operating	**15,000**

Brushy Creek MUD

FY2027

Budget Workbook

Dept: **Parks & Recreation**

Cost Ctr: **Facilities Maintenance**

400

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
					525,000		

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
4101	Property Tax Income	-	-	348,551	**479,537**	130,986	37.6%
4102	Delinquent Property Tax Income	-	-	-	**-**	-	
4103	Defined Area Tax	-	-	-	**-**	-	
4104	Defined Area Delinquent Taxes	-	-	-	**-**	-	
Property Tax Revenue Total		**-**	**-**	**348,551**	**479,537**	**130,986**	**37.6%**
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	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**348,551**	**479,537**	**130,986**	**37.6%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	66,439	81,696	153,486	**167,813**	14,327	9.3%
5012	Overtime	1,905	1,871	2,129	**4,427**	2,298	107.9%
5014	Cell Phone Allowance	355	432	405	**270**	(135)	-33.3%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	519	447	936	**1,430**	494	52.8%
6405	Longevity Awards	258	199	384	**482**	98	25.6%
Salaries Total		**69,476**	**84,644**	**157,340**	**174,422**	**17,081**	**10.9%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	5,096	6,483	12,006	**13,323**	1,317	11.0%
5030	Health	10,831	12,066	24,484	**26,883**	2,399	9.8%
5031	Vision Insurance	130	157	308	**332**	23	7.6%
5032	Dental	574	642	1,294	**1,403**	109	8.4%
5034	Life	120	180	322	**351**	29	9.1%
5035	Disability Insurance	414	498	852	**916**	64	7.5%
5040	Workers Compensation	1,200	233	1,852	**2,405**	553	29.8%
5050	Unemployment Insurance	439	676	158	**443**	285	181.2%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	5,843	7,262	12,759	**16,521**	3,762	29.5%
Benefits Total		**24,648**	**28,197**	**54,035**	**62,577**	**8,541**	**15.8%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	60	**60**	-	0.0%
5207	Mileage	-	17	280	**280**	-	0.0%
Travel Total		**-**	**17**	**340**	**340**	**-**	**0.0%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contracted IT Services	-	-	-	-	-	
6045	Contract SaaS (SBITA)	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	2,379	2,352	8,378	**11,000**	2,622	31.3%
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professional	-	-	-	-	-	
6080	Contractual/Contract Labor	-	-	-	-	-	
6085	Projects - Engineering & Prof Fees	32,680	2,320	-	-	-	
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	56	-	800	**800**	-	0.0%
6315	Lab Fees	-	-	-	-	-	
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**35,115**	**4,672**	**9,178**	**11,800**	**2,622**	**28.6%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	13,863	20,361	18,000	**11,000**	(7,000)	-38.9%
6115	Materials & Supplies	6,271	5,128	6,530	**4,000**	(2,530)	-38.7%
6120	Chemicals	66,720	70,406	66,435	**73,100**	6,665	10.0%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	442	30	300	**450**	150	50.0%
6124	Fuel / Oil	-	-	-	**2,270**	2,270	
6130	Furniture	-	-	-	**-**	-	
6145	Software Exp	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**87,296**	**95,924**	**91,265**	**90,820**	**(445)**	**-0.5%**
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	1,461	120	6,000	**6,000**	-	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	39,705	53,691	28,950	**57,000**	28,050	96.9%
Maintenance, Repair & Facility Total		**41,166**	**53,811**	**34,950**	**63,000**	**28,050**	**80.3%**
6300	Phone/Cable/Cell/Connectivity	-	-	652	**660**	8	1.2%
6400	Utilities Expense	52,361	51,997	790	**918**	128	16.2%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**52,361**	**51,997**	**1,442**	**1,578**	**136**	**9.5%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept:	**Parks & Recreation**
Cost Ctr:	**Aquatics Maintenance**
	450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**180**	**-**	**-**	**-**	**-**	
Total Operating Expenses		**310,241**	**319,263**	**348,551**	**404,537**	**55,986**	**16.1%**
Operating Surplus (Deficit)		**(310,241)**	**(319,263)**	**-**	**75,000**	**75,000**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	132,105	106,239	-	**579,756**	579,756	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**132,105**	**106,239**	**-**	**579,756**	**579,756**	
Budget Surplus (Deficit)		**(442,346)**	**(425,502)**	**-**	**(504,756)**	**(504,756)**	
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**0**	**504,756**	**504,756**	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	**-**	**-**	**-**	**-**	**-**	
Net Budget Surplus (Deficit)		**(442,346)**	**(425,502)**	**-**	**0**	**0**	

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	**-**
Fund Balance Committed	**-**
Fund Balance Assigned Reserves	**-**
Fund Balance Assigned	**-**
Fund Balance FY26 Unspent	**27,956**
Fund Balance Unassigned	**476,800**
Operating	**75,000**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Parks & Recreation**
Cost Ctr: **Aquatics Maintenance**
450

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
					579,756		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
530

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
530

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	-	-	-	**24,778**	24,778	
5012	Overtime	-	-	-	**572**	572	
5014	Cell Phone Allowance	-	-	-	**30**	30	
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	-	-	-	**195**	195	
6405	Longevity Awards	-	-	-	**66**	66	
Salaries Total		**-**	**-**	**-**	**25,641**	**25,641**	
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	-	-	-	**1,959**	1,959	
5030	Health	-	-	-	**3,311**	3,311	
5031	Vision Insurance	-	-	-	**44**	44	
5032	Dental	-	-	-	**186**	186	
5034	Life	-	-	-	**47**	47	
5035	Disability Insurance	-	-	-	**136**	136	
5040	Workers Compensation	-	-	-	**494**	494	
5050	Unemployment Insurance	-	-	-	**60**	60	
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	-	-	-	**2,430**	2,430	
Benefits Total		**-**	**-**	**-**	**8,667**	**8,667**	
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	-	**-**	-	
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	-	**-**	-	
5206	Travel Meals	-	-	-	**-**	-	
5207	Mileage	-	-	-	**-**	-	
Travel Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contracted IT Services	-	-	-	-	-	
6045	Contract SaaS (SBITA)	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	-	-	-	**19,580**	19,580	
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professional	-	-	-	-	-	
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		**-**	**-**	**-**	**19,580**	**19,580**	

Brushy Creek MUD
FY2027
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Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
6105	Equipment	-	-	-	**10,000**	10,000	
6115	Materials & Supplies	-	-	-	**5,000**	5,000	
6120	Chemicals	-	-	-	**-**	-	
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	-	-	-	**-**	-	
6124	Fuel / Oil	-	-	-	**-**	-	
6130	Furniture	-	-	-	**-**	-	
6145	Software Exp	-	-	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	-	-	-	**-**	-	
6160	Training Materials	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	-	-	-	**-**	-	
Equipment & Supplies Total		**-**	**-**	**-**	**15,000**	**15,000**	
6212	Mobile Equipment Repairs & Maintenance	-	-	-	**2,000**	2,000	
6213	Vehicle Repairs & Maintenance	-	-	-	**-**	-	
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**3,000**	3,000	
6320	Repairs & Maintenance	-	-	-	**77,500**	77,500	
Maintenance, Repair & Facility Total		**-**	**-**	**-**	**82,500**	**82,500**	
6300	Phone/Cable/Cell/Connectivity	-	-	-	**57**	57	
6400	Utilities Expense	-	-	-	**112**	112	
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**-**	**-**	**-**	**169**	**169**	

Brushy Creek MUD
FY2027
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Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**-**	**-**	**-**	**-**	**-**	
Total Operating Expenses		**-**	**-**	**-**	**151,556**	**151,556**	
Operating Surplus (Deficit)		**-**	**-**	**-**	**(151,556)**	**(151,556)**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		-	-	-	-	-	
5901	Capital Expenditures	-	-	-	-	-	
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		-	-	-	-	-	
Budget Surplus (Deficit)		-	-	-	(151,556)	(151,556)	
Fund Balance Transfers							
7003	**Transfers In**	-	-	0	-	-	
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	-	-	-	
	Transfers Out	-	-	-	-	-	
Net Budget Surplus (Deficit)		-	-	-	(151,556)	(151,556)	

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	-

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **PW Facilities Maintenance**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					-		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	17,105	1,080	1,000	**1,000**	-	0.0%
4112	Inspection Fees	30,065	28,010	25,000	**25,000**	-	0.0%
4201	Water Service	4,611,490	4,746,959	4,845,000	**5,197,000**	352,000	7.3%
4202	CRF - Water	-	-	-	**-**	-	
4203	WW Service	-	-	-	**-**	-	
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	4,290	5,730	-	**4,800**	4,800	
4213	WW Connections	-	-	-	**-**	-	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	100,844	102,422	102,000	**100,000**	(2,000)	-2.0%
4245	Wholesale Water	142,738	164,171	142,000	**176,000**	34,000	23.9%
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	5,415	65,000	**75,000**	10,000	15.4%
4403	Late Charges	-	4,472	50,000	**60,000**	10,000	20.0%
Utility Program Revenue Total		**4,906,532**	**5,058,259**	**5,230,000**	**5,638,800**	**408,800**	**7.8%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	1,000	1,100	1,000	**1,000**	-	0.0%
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	13,200	718,634	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**14,200**	**719,734**	**1,000**	**1,000**	**-**	**0.0%**
Total Revenues		**4,920,732**	**5,777,994**	**5,231,000**	**5,639,800**	**408,800**	**7.8%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	243,587	287,742	338,171	**360,691**	22,520	6.7%
5012	Overtime	10,756	11,006	8,424	**21,052**	12,628	149.9%
5014	Cell Phone Allowance	1,303	1,250	1,440	**780**	(660)	-45.8%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	1,206	1,956	3,536	**1,456**	(2,080)	-58.8%
6405	Longevity Awards	1,247	1,484	1,966	**1,610**	(356)	-18.1%
Salaries Total		**258,099**	**303,438**	**353,538**	**385,589**	**32,052**	**9.1%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	19,261	22,645	26,935	**29,438**	2,502	9.3%
5030	Health	31,343	39,754	48,780	**62,217**	13,437	27.5%
5031	Vision Insurance	457	531	630	**695**	65	10.3%
5032	Dental	2,083	2,317	2,728	**2,961**	232	8.5%
5034	Life	472	537	680	**719**	39	5.7%
5035	Disability Insurance	1,546	1,452	1,747	**1,855**	108	6.2%
5040	Workers Compensation	2,634	2,325	4,028	**6,688**	2,660	66.0%
5050	Unemployment Insurance	542	533	328	**906**	579	176.6%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	21,835	25,207	28,626	**36,506**	7,880	27.5%
Benefits Total		**80,173**	**95,300**	**114,483**	**141,985**	**27,502**	**24.0%**
5201	Airfare	-	-	-	**400**	400	
5202	Lodging	1,708	1,029	2,500	**4,985**	2,485	99.4%
5204	Cab Fare / local transportation	-	-	-	**100**	100	
5205	Parking	20	50	150	**150**	-	0.0%
5206	Travel Meals	250	243	910	**1,333**	423	46.5%
5207	Mileage	236	293	780	**800**	20	2.6%
Travel Total		**2,214**	**1,615**	**4,340**	**7,768**	**3,428**	**79.0%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Water Transmission**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	-	**-**	-	
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	8,955	-	10,000	**10,000**	-	0.0%
6078	Plumbing Inspections	24,910	17,710	25,000	**25,000**	-	0.0%
6079	General Engineering and Professional	630	-	-	**-**	-	
6080	Contractual/Contract Labor	13,253	5,400	10,000	**10,000**	-	0.0%
6085	Projects - Engineering & Prof Fees	78,856	19,263	100,000	**-**	(100,000)	-100.0%
6153	WCRRWL Raw Water Line	-	-	-	**-**	-	
6210	Rental Expense	-	-	-	**-**	-	
6250	Solid Waste Service	-	-	-	**-**	-	
6305	Bill Production Expense	-	-	-	**-**	-	
6310	Fees/Dues/Subscription Expense	2,795	3,293	2,820	**3,000**	180	6.4%
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	-	-	-	**-**	-	
6314	Professional Development	7,867	8,403	10,000	**10,785**	785	7.9%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**137,265**	**54,069**	**157,820**	**58,785**	**(99,035)**	**-62.8%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	18,395	23,095	30,000	**30,000**	-	0.0%
6115	Materials & Supplies	16,621	13,958	20,000	**20,000**	-	0.0%
6120	Chemicals	-	70	300	**300**	-	0.0%
6121	Lab Supplies	-	555	-	**-**	-	
6122	Uniforms	1,907	2,971	5,500	**5,500**	-	0.0%
6124	Fuel / Oil	14,193	12,826	15,000	**19,640**	4,640	30.9%
6130	Furniture	-	5,114	5,000	**5,000**	-	0.0%
6145	Software Exp	100	384	846	**576**	(270)	-31.9%
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	71,064	72,086	100,800	**108,000**	7,200	7.1%
6156	Pipes and Components	11,267	27,232	30,000	**30,000**	-	0.0%
6160	Training Materials	-	-	500	**500**	-	0.0%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	308	891	1,000	**1,200**	200	20.0%
Equipment & Supplies Total		**133,855**	**159,180**	**208,946**	**220,716**	**11,770**	**5.6%**
6212	Mobile Equipment Repairs & Maintenance	-	3,288	3,000	**3,300**	300	10.0%
6213	Vehicle Repairs & Maintenance	12,938	18,196	20,000	**20,000**	-	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	1,250	**1,250**	-	0.0%
6320	Repairs & Maintenance	8,550	16,421	22,000	**22,000**	-	0.0%
Maintenance, Repair & Facility Total		**21,488**	**37,906**	**46,250**	**46,550**	**300**	**0.6%**
6300	Phone/Cable/Cell/Connectivity	1,527	4,832	6,510	**5,092**	(1,418)	-21.8%
6400	Utilities Expense	2,671	2,949	2,640	**3,318**	678	25.7%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**4,198**	**7,781**	**9,150**	**8,410**	**(740)**	**-8.1%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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	-	-	-	**-**	-	
6448	Principal - Series 2026	-	-	-	**-**	-	
6449	Interest - Series 2026	-	-	-	**988,750**	988,750	
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		**-**	**-**	**-**	**988,750**	**988,750**	
6220	Postage/Mailing/Shipping	156	55	350	**350**	-	0.0%
6322	Printing Expense	-	193	3,000	**3,000**	-	0.0%
6324	Advertising	236	-	-	**-**	-	
6325	Recruiting Expense	-	-	-	**-**	-	
6425	Bad Debt Expense	-	-	-	**-**	-	
6461	Fiscal Agent Fees	-	-	-	**-**	-	
6490	Bond Costs	-	-	-	**-**	-	
6491	Bond Discount Costs	-	-	-	**-**	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	**-**	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	**-**	-	
6494	Debt Issuance Cost	-	-	-	**-**	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**391**	**249**	**3,350**	**3,350**	**-**	**0.0%**
Total Operating Expenses		**637,683**	**659,537**	**897,876**	**1,861,903**	**964,027**	**107.4%**
Operating Surplus (Deficit)		**4,283,049**	**5,118,456**	**4,333,124**	**3,777,897**	**(555,227)**	**-12.8%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	-	-	-	-	-	
Reimbursable Capital Project Revenue Total		**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	47,572	631,160	3,542,000	**63,000**	(3,479,000)	-98.2%
5910	Reimbursable Capital Projects	-	-	-	-	-	
Capital Outlay Expenditures Total		**47,572**	**631,160**	**3,542,000**	**63,000**	**(3,479,000)**	**-98.2%**
Budget Surplus (Deficit)		**4,235,477**	**4,487,297**	**791,124**	**3,714,897**	**2,923,773**	**369.6%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**3,512,000**	**-**	**(3,512,000)**	**-100.0%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	153,000	**208,000**	55,000	35.9%
	Transfers Out	**-**	**-**	**153,000**	**208,000**	**55,000**	**35.9%**
Net Budget Surplus (Deficit)		**4,235,477**	**4,487,297**	**4,150,124**	**3,506,897**	**(643,227)**	**-15.5%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	**63,000**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Transmission**
500

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					63,000		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues							
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	Storwater Drainage Fee	-	-	-	-	-	
4401	Service Charges	-	-	-	-	-	
4403	Late Charges	-	-	-	-	-	
Utility Program Revenue Total		**-**	**-**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook

Dept:	**Public Works**
Cost Ctr:	**Water Treatment**
	525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	11,950	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**11,950**	**-**	**-**	**-**	
Total Revenues		**-**	**11,950**	**-**	**-**	**-**	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	361,664	391,197	415,608	**408,678**	(6,930)	-1.7%
5012	Overtime	7,353	10,347	5,646	**14,699**	9,053	160.3%
5014	Cell Phone Allowance	1,469	1,568	1,680	**720**	(960)	-57.1%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	3,000	7,092	8,372	**5,044**	(3,328)	-39.8%
6405	Longevity Awards	1,678	892	1,165	**1,518**	353	30.3%
Salaries Total		**375,164**	**411,096**	**432,471**	**430,658**	**(1,812)**	**-0.4%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	27,784	29,857	32,955	**32,890**	(65)	-0.2%
5030	Health	48,670	53,072	56,402	**65,669**	9,267	16.4%
5031	Vision Insurance	589	675	720	**740**	20	2.8%
5032	Dental	2,648	2,851	2,986	**3,240**	255	8.5%
5034	Life	661	705	746	**746**	1	0.1%
5035	Disability Insurance	2,209	2,096	2,308	**1,943**	(365)	-15.8%
5040	Workers Compensation	3,563	3,343	5,008	**9,469**	4,461	89.1%
5050	Unemployment Insurance	921	666	359	**941**	581	161.9%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	31,620	34,130	35,023	**40,787**	5,764	16.5%
Benefits Total		**118,664**	**127,394**	**136,506**	**156,425**	**19,919**	**14.6%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	554	96	2,500	**4,500**	2,000	80.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	300	**-**	(300)	-100.0%
5206	Travel Meals	231	372	1,110	**1,125**	15	1.4%
5207	Mileage	93	87	1,280	**1,300**	20	1.6%
Travel Total		**877**	**555**	**5,190**	**6,925**	**1,735**	**33.4%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	-	-	
6025	Contractual/Auditing	-	-	-	-	-	
6026	Investment Advisory Services	-	-	-	-	-	
6032	Contractual Labor Split Programs	-	-	-	-	-	
6040	Contracted IT Services	10,396	7,815	20,000	**20,000**	-	0.0%
6045	Contract SaaS (SBITA)	-	-	-	-	-	
6055	Security	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	-	-	-	-	-	
6065	Depository Contract	-	-	-	-	-	
6070	Maintenance Contracts	26,442	23,245	38,500	**57,000**	18,500	48.1%
6078	Plumbing Inspections	-	-	-	-	-	
6079	General Engineering and Professional	-	-	-	-	-	
6080	Contractual/Contract Labor	25,160	40,495	50,000	**35,000**	(15,000)	-30.0%
6085	Projects - Engineering & Prof Fees	39,994	111,612	-	-	-	
6153	WCRRWL Raw Water Line	819,912	691,253	770,503	**744,883**	(25,621)	-3.3%
6210	Rental Expense	-	-	-	-	-	
6250	Solid Waste Service	-	-	-	-	-	
6305	Bill Production Expense	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	435	226	1,000	**1,000**	-	0.0%
6311	TCEQ Regulatory Fees	16,417	16,417	17,500	**18,000**	500	2.9%
6312	BCRWWS Wastewater System	-	-	-	-	-	
6314	Professional Development	8,956	5,138	8,000	**8,000**	-	0.0%
6315	Lab Fees	15,840	13,000	25,000	**25,000**	-	0.0%
6416	Liability Insurance	-	-	-	-	-	
Contractual Total		**963,550**	**909,202**	**930,503**	**908,883**	**(21,621)**	**-2.3%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	15,658	33,420	50,000	**50,000**	-	0.0%
6115	Materials & Supplies	7,865	14,994	12,500	**12,500**	-	0.0%
6120	Chemicals	119,184	173,695	130,000	**150,000**	20,000	15.4%
6121	Lab Supplies	23,771	25,911	32,000	**32,000**	-	0.0%
6122	Uniforms	1,851	1,629	2,500	**3,000**	500	20.0%
6124	Fuel / Oil	6,129	7,148	15,670	**9,380**	(6,290)	-40.1%
6130	Furniture	2,341	260	500	**500**	-	0.0%
6145	Software Exp	-	341	-	**-**	-	
6150	Business Meals	-	-	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	2,989	9,360	5,000	**10,000**	5,000	100.0%
6160	Training Materials	-	-	1,000	**1,000**	-	0.0%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	12	404	800	**900**	100	12.5%
Equipment & Supplies Total		**179,800**	**267,161**	**249,970**	**269,280**	**19,310**	**7.7%**
6212	Mobile Equipment Repairs & Maintenance	-	-	7,000	**7,000**	-	0.0%
6213	Vehicle Repairs & Maintenance	2,687	4,751	3,750	**4,000**	250	6.7%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	-	-	**-**	-	
6320	Repairs & Maintenance	293,661	66,540	120,000	**100,000**	(20,000)	-16.7%
Maintenance, Repair & Facility Total		**296,348**	**71,291**	**130,750**	**111,000**	**(19,750)**	**-15.1%**
6300	Phone/Cable/Cell/Connectivity	6,099	5,034	10,929	**3,641**	(7,288)	-66.7%
6400	Utilities Expense	296,414	327,393	326,170	**325,190**	(980)	-0.3%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**302,513**	**332,427**	**337,099**	**328,831**	**(8,268)**	**-2.5%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	403	134	300	**300**	-	0.0%
6322	Printing Expense	48	96	250	-	(250)	-100.0%
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**451**	**230**	**550**	**300**	**(250)**	**-45.5%**
Total Operating Expenses		**2,237,368**	**2,119,356**	**2,223,039**	**2,212,302**	**(10,737)**	**-0.5%**
Operating Surplus (Deficit)		**(2,237,368)**	**(2,107,406)**	**(2,223,039)**	**(2,212,302)**	**10,737**	**-0.5%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Water Treatment**
525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	41,593	1,243,370	-	**473,000**	473,000	
Reimbursable Capital Project Revenue Total		**41,593**	**1,243,370**	**-**	**473,000**	**473,000**	
5901	Capital Expenditures	314,747	1,094,979	3,104,477	**594,000**	(2,510,477)	-80.9%
5910	Reimbursable Capital Projects	41,593	1,154,377	-	**473,000**	473,000	
Capital Outlay Expenditures Total		**356,339**	**2,249,355**	**3,104,477**	**1,067,000**	**(2,037,477)**	**-65.6%**
Budget Surplus (Deficit)		**(2,552,115)**	**(3,113,391)**	**(5,327,516)**	**(2,806,302)**	**2,521,215**	**-47.3%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**2604477.44**	**562,000**	**(2,042,477)**	**-78.4%**
7050	Transfers From (To) Builder Park Fees	-	-	-	**-**	-	
7001	Transfer to Fund Balance Reserves	-	-	214,200	**482,000**	267,800	125.0%
	Transfers Out	**-**	**-**	**214,200**	**482,000**	**267,800**	**125.0%**
Net Budget Surplus (Deficit)		**(2,552,115)**	**(3,113,391)**	**(2,937,239)**	**(2,726,302)**	**210,937**	**-7.2%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	**-**
Fund Balance Committed	**260,000**
Fund Balance Assigned Reserves	**-**
Fund Balance Assigned	**-**
Fund Balance FY26 Unspent	**150,000**
Fund Balance Unassigned	**152,000**
Operating	**32,000**

Brushy Creek MUD

FY2027

Budget Workbook

Dept: **Public Works**

Cost Ctr: **Water Treatment**

525

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					594,000		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Wastewater**
550

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
Revenues							
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	2,370,493	2,442,402	2,433,000	**2,637,000**	204,000	8.4%
4204	CRF - WW	-	-	-	**-**	-	
4211	Water Connection	-	-	-	**-**	-	
4213	WW Connections	1,020	1,230	-	**480**	480	
4230	Solid Waste Services	-	-	-	**-**	-	
4240	Raw Water Sales	-	-	-	**-**	-	
4245	Wholesale Water	-	-	-	**-**	-	
4250	Drought Surcharge	-	-	-	**-**	-	
4301	Storwater Drainage Fee	-	-	-	**-**	-	
4401	Service Charges	-	-	-	**-**	-	
4403	Late Charges	-	-	-	**-**	-	
Utility Program Revenue Total		**2,371,513**	**2,443,632**	**2,433,000**	**2,637,480**	**204,480**	**8.4%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Wastewater**
550

GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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 Select Membership	-	-	-	-	-	
4525	Child Programs / Child Play	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	-	-	-	-	-	
Recreational Program Revenue Total		**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	-	-	-	-	-	
4402	Donations	-	-	-	-	-	
4404	Penalties	-	-	-	-	-	
4405	Interest Income	-	-	-	-	-	
4406	Gain/Loss on Investments	-	-	-	-	-	
4120	Bond Revenue	-	-	-	-	-	
4410	Rental Income - Leases	-	-	-	-	-	
4500	Other Income	-	-	-	-	-	
4502	Program Apparel	-	-	-	-	-	
Investment & Other Revenue Total		**-**	**-**	**-**	**-**	**-**	
Total Revenues		**2,371,513**	**2,443,632**	**2,433,000**	**2,637,480**	**204,480**	**8.4%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Wastewater**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses							
5010	Salary	237,217	276,268	338,171	**368,693**	30,522	9.0%
5012	Overtime	10,439	10,534	8,424	**21,052**	12,628	149.9%
5014	Cell Phone Allowance	1,272	1,223	1,440	**780**	(660)	-45.8%
5015	Compensation Other	-	-	-	**-**	-	
6313	Certification Pay	1,206	1,956	3,536	**1,456**	(2,080)	-58.8%
6405	Longevity Awards	1,147	1,369	1,966	**1,610**	(356)	-18.1%
Salaries Total		**251,283**	**291,350**	**353,538**	**393,591**	**40,054**	**11.3%**
5013	Director Fees	-	-	-	**-**	-	
Director Fees Total		**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	18,795	21,793	26,935	**30,050**	3,115	11.6%
5030	Health	30,142	37,763	48,780	**63,163**	14,383	29.5%
5031	Vision Insurance	443	506	630	**707**	77	12.3%
5032	Dental	2,022	2,216	2,728	**3,014**	285	10.5%
5034	Life	458	511	680	**733**	53	7.7%
5035	Disability Insurance	1,506	1,388	1,747	**1,893**	146	8.4%
5040	Workers Compensation	2,597	2,311	4,028	**6,707**	2,679	66.5%
5050	Unemployment Insurance	542	533	328	**923**	596	181.9%
5065	Education Reimbursement	-	-	-	**-**	-	
5070	Retirement	21,276	24,222	28,626	**37,265**	8,639	30.2%
Benefits Total		**77,780**	**91,242**	**114,483**	**144,455**	**29,972**	**26.2%**
5201	Airfare	-	-	-	**-**	-	
5202	Lodging	-	-	1,000	**1,000**	-	0.0%
5204	Cab Fare / local transportation	-	-	-	**-**	-	
5205	Parking	-	-	100	**100**	-	0.0%
5206	Travel Meals	-	-	560	**560**	-	0.0%
5207	Mileage	-	58	830	**200**	(630)	-75.9%
Travel Total		**-**	**58**	**2,490**	**1,860**	**(630)**	**-25.3%**

Brushy Creek MUD

FY2027

Budget Workbook

Dept: **Public Works**

Cost Ctr: **Wastewater**

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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	-	-	-	**-**	-	
6025	Contractual/Auditing	-	-	-	**-**	-	
6026	Investment Advisory Services	-	-	-	**-**	-	
6032	Contractual Labor Split Programs	-	-	-	**-**	-	
6040	Contracted IT Services	-	-	1,500	**1,650**	150	10.0%
6045	Contract SaaS (SBITA)	-	-	-	**-**	-	
6055	Security	-	-	-	**-**	-	
6060	Appraisal and Tax Collection Fees	-	-	-	**-**	-	
6065	Depository Contract	-	-	-	**-**	-	
6070	Maintenance Contracts	-	-	4,000	**7,500**	3,500	87.5%
6078	Plumbing Inspections	-	-	-	**-**	-	
6079	General Engineering and Professional	14,298	29,646	50,000	**35,000**	(15,000)	-30.0%
6080	Contractual/Contract Labor	66,402	32,115	65,000	**55,000**	(10,000)	-15.4%
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	64	9	-	**-**	-	
6311	TCEQ Regulatory Fees	-	-	-	**-**	-	
6312	BCRWWS Wastewater System	824,626	894,421	715,316	**872,949**	157,634	22.0%
6314	Professional Development	1,557	964	1,600	**1,600**	-	0.0%
6315	Lab Fees	-	-	-	**-**	-	
6416	Liability Insurance	-	-	-	**-**	-	
Contractual Total		**906,946**	**957,155**	**837,416**	**973,699**	**136,284**	**16.3%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Wastewater**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	3,059	646	10,000	**10,000**	-	0.0%
6115	Materials & Supplies	2,559	3,077	5,000	**5,000**	-	0.0%
6120	Chemicals	1,050	754	3,000	**1,000**	(2,000)	-66.7%
6121	Lab Supplies	-	-	-	**-**	-	
6122	Uniforms	624	-	-	**-**	-	
6124	Fuel / Oil	2,662	2,944	5,400	**11,350**	5,950	110.2%
6130	Furniture	-	-	-	**-**	-	
6145	Software Exp	-	-	-	**-**	-	
6150	Business Meals	-	67	-	**-**	-	
6154	Water Meters	-	-	-	**-**	-	
6156	Pipes and Components	4,057	363	6,500	**6,500**	-	0.0%
6160	Training Materials	-	-	800	**500**	(300)	-37.5%
6180	T-Shirts/Pins/Etc.	-	-	-	**-**	-	
6327	Program Meals	67	-	-	**-**	-	
Equipment & Supplies Total		**14,079**	**7,851**	**30,700**	**34,350**	**3,650**	**11.9%**
6212	Mobile Equipment Repairs & Maintenance	-	3,211	7,500	**7,500**	-	0.0%
6213	Vehicle Repairs & Maintenance	5,331	5,307	6,000	**6,000**	-	0.0%
6215	Facility Rent Expense	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	-	380	5,000	**-**	(5,000)	-100.0%
6320	Repairs & Maintenance	21,191	78,028	30,000	**20,000**	(10,000)	-33.3%
Maintenance, Repair & Facility Total		**26,522**	**86,926**	**48,500**	**33,500**	**(15,000)**	**-30.9%**
6300	Phone/Cable/Cell/Connectivity	284	180	1,448	**1,233**	(215)	-14.8%
6400	Utilities Expense	28,800	26,667	28,742	**29,622**	880	3.1%
6430	Streetlights	-	-	-	**-**	-	
Utilities Total		**29,084**	**26,847**	**30,190**	**30,855**	**665**	**2.2%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Wastewater**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
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	-	-	-	-	-	
6448	Principal - Series 2026	-	-	-	-	-	
6449	Interest - Series 2026	-	-	-	-	-	
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	-	21	-	-	-	
6322	Printing Expense	48	-	-	-	-	
6324	Advertising	-	-	-	-	-	
6325	Recruiting Expense	-	-	-	-	-	
6425	Bad Debt Expense	-	-	-	-	-	
6461	Fiscal Agent Fees	-	-	-	-	-	
6490	Bond Costs	-	-	-	-	-	
6491	Bond Discount Costs	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	-	-	-	-	-	
6494	Debt Issuance Cost	-	-	-	-	-	

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Wastewater**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6495	Payment to Escrow Agent	-	-	-	-	-	
7000	Board Contingency	-	-	-	-	-	
All Other Total		**48**	**21**	**-**	**-**	**-**	
Total Operating Expenses		**1,305,742**	**1,461,449**	**1,417,316**	**1,612,310**	**194,994**	**13.8%**
Operating Surplus (Deficit)		**1,065,771**	**982,183**	**1,015,684**	**1,025,170**	**9,486**	**0.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Wastewater**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay							
4910	Reimbursable Projects Revenue	279,868	1,835,760	-	-	-	
Reimbursable Capital Project Revenue Total		**279,868**	**1,835,760**	**-**	**-**	**-**	
5901	Capital Expenditures	142,010	1,248,092	1,615,000	**382,000**	(1,233,000)	-76.3%
5910	Reimbursable Capital Projects	279,868	2,223,698	-	-	-	
Capital Outlay Expenditures Total		**421,878**	**3,471,790**	**1,615,000**	**382,000**	**(1,233,000)**	**-76.3%**
Budget Surplus (Deficit)		**923,761**	**(653,847)**	**(599,316)**	**643,170**	**1,242,486**	**-207.3%**
Fund Balance Transfers							
7003	**Transfers In**	**-**	**-**	**1615000**	**-**	**(1,615,000)**	**-100.0%**
7050	Transfers From (To) Builder Park Fees	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	-	-	102,000	**104,000**	2,000	2.0%
	Transfers Out	**-**	**-**	**102,000**	**104,000**	**2,000**	**2.0%**
Net Budget Surplus (Deficit)		**923,761**	**(653,847)**	**913,684**	**539,170**	**(374,514)**	**-41.0%**

FY2027 Capital Outlay by Funding Source:

	Amount
Fund Balance Restricted	-
Fund Balance Committed	-
Fund Balance Assigned Reserves	-
Fund Balance Assigned	-
Fund Balance FY26 Unspent	-
Fund Balance Unassigned	-
Operating	**382,000**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Wastewater**
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GL Code	GL Title	FY2024 Actual	FY2025 Actual	FY2026 Budget	**FY2027 Budget**	**$ Variance to FY2026**	**% Variance to FY2026**
					382,000		

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Stormwater**
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GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Revenues								
4101	Property Tax Income	110-4101-540	-	-	-	-	-	
4102	Delinquent Property Tax Income	110-4102-540	-	-	-	-	-	
4103	Defined Area Tax	110-4103-540	-	-	-	-	-	
4104	Defined Area Delinquent Taxes	110-4104-540	-	-	-	-	-	
Property Tax Revenue Total			**-**	**-**	**-**	**-**	**-**	
4110	Plan Review Income	110-4110-540	-	-	-	-	-	
4112	Inspection Fees	110-4112-540	-	-	-	-	-	
4201	Water Service	110-4201-540	-	-	-	-	-	
4202	CRF - Water	110-4202-540	-	-	-	-	-	
4203	WW Service	110-4203-540	-	-	-	-	-	
4204	CRF - WW	110-4204-540	-	-	-	-	-	
4211	Water Connection	110-4211-540	-	-	-	-	-	
4213	WW Connections	110-4213-540	-	-	-	-	-	
4230	Solid Waste Services	110-4230-540	-	-	-	-	-	
4240	Raw Water Sales	110-4240-540	-	-	-	-	-	
4245	Wholesale Water	110-4245-540	-	-	-	-	-	
4250	Drought Surcharge	110-4250-540	-	-	-	-	-	
4301	Storwater Drainage Fee	110-4301-540	164,347	169,798	430,000	**429,000**	(1,000)	-0.2%
4401	Service Charges	110-4401-540	-	-	-	-	-	
4403	Late Charges	110-4403-540	-	-	-	-	-	
Utility Program Revenue Total			**164,347**	**169,798**	**430,000**	**429,000**	**(1,000)**	**-0.2%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Stormwater**
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GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
4501	Rental Income - Recreation	110-4501-540	-	-	-	-	-	
4504	Community Events Revenue	110-4504-540	-	-	-	-	-	
4505	Program Revenue Contract	110-4505-540	-	-	-	-	-	
4510	Programming Events Income	110-4510-540	-	-	-	-	-	
4515	Camp Income	110-4515-540	-	-	-	-	-	
4518	Memberships - Short Term	110-4518-540	-	-	-	-	-	
4519	New Memberships	110-4519-540	-	-	-	-	-	
4520	Memberships	110-4520-540	-	-	-	-	-	
4521	Season Passes	110-4521-540	-	-	-	-	-	
4522	Day Passes	110-4522-540	-	-	-	-	-	
4523	Fitness Revenue	110-4523-540	-	-	-	-	-	
4524	Senior Select Membership	110-4524-540	-	-	-	-	-	
4525	Child Programs / Child Play	110-4525-540	-	-	-	-	-	
4145	Land Management and Park Maintenance Fee	110-4145-540	-	-	-	-	-	
Recreational Program Revenue Total			**-**	**-**	**-**	**-**	**-**	
4130	Builder Park Fees	110-4130-540	-	-	-	-	-	
4140	Emergency Management and Hazard Mitigati	110-4140-540	-	-	-	-	-	
4402	Donations	110-4402-540	-	-	-	-	-	
4404	Penalties	110-4404-540	-	-	-	-	-	
4405	Interest Income	110-4405-540	-	-	-	-	-	
4406	Gain/Loss on Investments	110-4406-540	-	-	-	-	-	
4120	Bond Revenue	110-4120-540	-	-	-	-	-	
4410	Rental Income - Leases	110-4410-540	-	-	-	-	-	
4500	Other Income	110-4500-540	-	-	-	-	-	
4502	Program Apparel	110-4502-540	-	-	-	-	-	
Investment & Other Revenue Total			**-**	**-**	**-**	**-**	**-**	
Total Revenues			**164,347**	**169,798**	**430,000**	**429,000**	**(1,000)**	**-0.2%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Stormwater**
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GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Expenses								
5010	Salary	110-5010-540	82,853	99,731	96,894	**108,952**	12,058	12.4%
5012	Overtime	110-5012-540	2,232	2,463	3,020	**7,470**	4,450	147.4%
5014	Cell Phone Allowance	110-5014-540	379	373	360	**720**	360	100.0%
5015	Compensation Other	110-5015-540	-	-	-	**-**	-	
6313	Certification Pay	110-6313-540	113	104	104	**104**	-	0.0%
6405	Longevity Awards	110-6405-540	389	478	504	**473**	(32)	-6.3%
Salaries Total			**85,966**	**103,149**	**100,882**	**117,719**	**16,837**	**16.7%**
5013	Director Fees	110-5013-540	-	-	-	**-**	-	
Director Fees Total			**-**	**-**	**-**	**-**	**-**	
5020	FICA / Medicare	110-5020-540	6,459	7,773	7,690	**8,950**	1,260	16.4%
5030	Health	110-5030-540	2,458	3,906	12,195	**14,040**	1,845	15.1%
5031	Vision Insurance	110-5031-540	27	48	155	**180**	25	16.2%
5032	Dental	110-5032-540	130	209	652	**761**	109	16.8%
5034	Life	110-5034-540	163	182	170	**190**	20	11.7%
5035	Disability Insurance	110-5035-540	526	530	498	**557**	59	11.8%
5040	Workers Compensation	110-5040-540	1,016	1,054	1,177	**260**	(917)	-77.9%
5050	Unemployment Insurance	110-5050-540	290	233	82	**239**	158	192.3%
5065	Education Reimbursement	110-5065-540	-	-	-	**-**	-	
5070	Retirement	110-5070-540	7,266	8,578	8,172	**11,099**	2,927	35.8%
Benefits Total			**18,335**	**22,512**	**30,791**	**36,277**	**5,486**	**17.8%**
5201	Airfare	110-5201-540	-	-	-	**-**	-	
5202	Lodging	110-5202-540	-	-	500	**1,000**	500	100.0%
5204	Cab Fare / local transportation	110-5204-540	-	-	-	**-**	-	
5205	Parking	110-5205-540	-	-	100	**150**	50	50.0%
5206	Travel Meals	110-5206-540	-	-	310	**325**	15	4.8%
5207	Mileage	110-5207-540	-	-	530	**530**	-	0.0%
Travel Total			**-**	**-**	**1,440**	**2,005**	**565**	**39.2%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Stormwater**
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GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6010	Contractual-Legal	110-6010-540	-	-	-	-	-	
6025	Contractual/Auditing	110-6025-540	-	-	-	-	-	
6026	Investment Advisory Services	110-6026-540	-	-	-	-	-	
6032	Contractual Labor Split Programs	110-6032-540	-	-	-	-	-	
6040	Contracted IT Services	110-6040-540	-	-	-	-	-	
6045	Contract SaaS (SBITA)	110-6045-540	-	-	-	-	-	
6055	Security	110-6055-540	-	-	-	-	-	
6060	Appraisal and Tax Collection Fees	110-6060-540	-	-	-	-	-	
6065	Depository Contract	110-6065-540	-	-	-	-	-	
6070	Maintenance Contracts	110-6070-540	37,065	38,858	45,000	**49,000**	4,000	8.9%
6078	Plumbing Inspections	110-6078-540	-	-	-	-	-	
6079	General Engineering and Professional	110-6079-540	3,317	-	-	-	-	
6080	Contractual/Contract Labor	110-6080-540	(39,693)	-	-	-	-	
6085	Projects - Engineering & Prof Fees	110-6085-540	69,935	-	175,000	-	(175,000)	-100.0%
6153	WCRRWL Raw Water Line	110-6153-540	-	-	-	-	-	
6210	Rental Expense	110-6210-540	-	-	-	-	-	
6250	Solid Waste Service	110-6250-540	-	-	-	-	-	
6305	Bill Production Expense	110-6305-540	-	-	-	-	-	
6310	Fees/Dues/Subscription Expense	110-6310-540	-	214	-	-	-	
6311	TCEQ Regulatory Fees	110-6311-540	100	509	400	**400**	-	0.0%
6312	BCRWWS Wastewater System	110-6312-540	-	-	-	-	-	
6314	Professional Development	110-6314-540	1,043	99	2,000	**2,000**	-	0.0%
6315	Lab Fees	110-6315-540	-	-	-	-	-	
6416	Liability Insurance	110-6416-540	-	-	-	-	-	
Contractual Total			**71,768**	**39,680**	**222,400**	**51,400**	**(171,000)**	**-76.9%**

Brushy Creek MUD
FY2027
Budget Workbook
Dept: **Public Works**
Cost Ctr: **Stormwater**
540

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6105	Equipment	110-6105-540	-	-	750	**750**	-	0.0%
6115	Materials & Supplies	110-6115-540	1,441	1,428	1,500	**1,500**	-	0.0%
6120	Chemicals	110-6120-540	-	-	-	**-**	-	
6121	Lab Supplies	110-6121-540	-	-	-	**-**	-	
6122	Uniforms	110-6122-540	44	-	375	**375**	-	0.0%
6124	Fuel / Oil	110-6124-540	946	1,016	1,000	**1,000**	-	0.0%
6130	Furniture	110-6130-540	-	-	-	**-**	-	
6145	Software Exp	110-6145-540	-	-	-	**-**	-	
6150	Business Meals	110-6150-540	-	-	-	**-**	-	
6154	Water Meters	110-6154-540	-	-	-	**-**	-	
6156	Pipes and Components	110-6156-540	-	-	-	**-**	-	
6160	Training Materials	110-6160-540	-	-	-	**-**	-	
6180	T-Shirts/Pins/Etc.	110-6180-540	1,575	2,402	2,500	**2,500**	-	0.0%
6327	Program Meals	110-6327-540	-	-	-	**-**	-	
Equipment & Supplies Total			**4,006**	**4,846**	**6,125**	**6,125**	**-**	**0.0%**
6212	Mobile Equipment Repairs & Maintenance	110-6212-540	-	-	-	**-**	-	
6213	Vehicle Repairs & Maintenance	110-6213-540	595	162	1,600	**1,600**	-	0.0%
6215	Facility Rent Expense	110-6215-540	-	-	-	**-**	-	
6216	Maint Equipment Rent Expense	110-6216-540	-	-	-	**-**	-	
6320	Repairs & Maintenance	110-6320-540	213	5,550	10,000	**10,000**	-	0.0%
Maintenance, Repair & Facility Total			**808**	**5,712**	**11,600**	**11,600**	**-**	**0.0%**
6300	Phone/Cable/Cell/Connectivity	110-6300-540	30	30	474	**398**	(76)	-16.0%
6400	Utilities Expense	110-6400-540	2,276	4,981	4,810	**5,131**	321	6.7%
6430	Streetlights	110-6430-540	-	-	-	**-**	-	
Utilities Total			**2,306**	**5,011**	**5,284**	**5,529**	**245**	**4.6%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept: **Public Works**
Cost Ctr: **Stormwater**
540

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
6455	Principal - 2016 CC Revenue	110-6455-540	-	-	-	-	-	
6456	Interest - 2016 CC Revenue	110-6456-540	-	-	-	-	-	
6440	Principal - 2019 Refunding	110-6440-540	-	-	-	-	-	
6441	Interest - 2019 Refunding	110-6441-540	-	-	-	-	-	
6442	Principal - Series 2020 Refunding	110-6442-540	-	-	-	-	-	
6443	Interest - Series 2020 Refunding	110-6443-540	-	-	-	-	-	
6444	Principal - Series 2020 Refunding DA	110-6444-540	-	-	-	-	-	
6445	Interest - Series 2020 Refunding DA	110-6445-540	-	-	-	-	-	
6446	Principal - Series 2020	110-6446-540	-	-	-	-	-	
6447	Interest - Series 2020	110-6447-540	-	-	-	-	-	
6448	Principal - Series 2026	110-6448-540	-	-	-	-	-	
6449	Interest - Series 2026	110-6449-540	-	-	-	-	-	
6451	Principal - 2015 Series DA	110-6451-540	-	-	-	-	-	
6452	Interest - 2015 Series DA	110-6452-540	-	-	-	-	-	
6453	Principal - 2015 Refunding DA	110-6453-540	-	-	-	-	-	
6454	Interest - 2015 Refunding DA	110-6454-540	-	-	-	-	-	
6489	Principal - Series 2021 Refunding DA	110-6489-540	-	-	-	-	-	
6496	Principal - Series 2020A Refunding	110-6496-540	-	-	-	-	-	
6497	Interest - Series 2020A Refunding	110-6497-540	-	-	-	-	-	
6498	Interest - Series 2021 Refunding DA	110-6498-540	-	-	-	-	-	
Debt Service Total			-	-	-	-	-	
6220	Postage/Mailing/Shipping	110-6220-540	130	142	100	**150**	50	50.0%
6322	Printing Expense	110-6322-540	1,050	1,878	1,000	**1,500**	500	50.0%
6324	Advertising	110-6324-540	-	142	-	-	-	
6325	Recruiting Expense	110-6325-540	-	-	-	-	-	
6425	Bad Debt Expense	110-6425-540	-	-	-	-	-	
6461	Fiscal Agent Fees	110-6461-540	-	-	-	-	-	
6490	Bond Costs	110-6490-540	-	-	-	-	-	
6491	Bond Discount Costs	110-6491-540	-	-	-	-	-	
6492	Bond Issue Cost Advisory Fees	110-6492-540	-	-	-	-	-	
6493	Bond Issue Cost Counsel Fees	110-6493-540	-	-	-	-	-	
6494	Debt Issuance Cost	110-6494-540	-	-	-	-	-	
6495	Payment to Escrow Agent	110-6495-540	-	-	-	-	-	
7000	Board Contingency	110-7000-540	-	-	-	-	-	
All Other Total			**1,180**	**2,162**	**1,100**	**1,650**	**550**	**50.0%**
Total Operating Expenses			**184,369**	**183,072**	**379,622**	**232,305**	**(147,317)**	**-38.8%**
Operating Surplus (Deficit)			**(20,022)**	**(13,274)**	**50,378**	**196,695**	**146,317**	**290.4%**

Brushy Creek MUD
FY2027
Budget Workbook

Dept:	**Public Works**
Cost Ctr:	**Stormwater**
	540

GL Code	GL Title	Combo	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget	$ Variance to FY2026	% Variance to FY2026
Capital Outlay								
4910	Reimbursable Projects Revenue	110-4910-540	-	-	-	-	-	
Reimbursable Capital Project Revenue Total			**-**	**-**	**-**	**-**	**-**	
5901	Capital Expenditures	110-5901-540	-	21,585	157,000	**200,000**	43,000	27.4%
5910	Reimbursable Capital Projects	110-5910-540	-	-	-	-	-	
Capital Outlay Expenditures Total			**-**	**21,585**	**157,000**	**200,000**	**43,000**	**27.4%**
Budget Surplus (Deficit)			**(20,022)**	**(34,859)**	**(106,622)**	**(3,305)**	**103,317**	**-96.9%**
Fund Balance Transfers								
7003	**Transfers In**	110-7003-540	**-**	**-**	**157000**	**200,000**	**43,000**	**27.4%**
7050	Transfers From (To) Builder Park Fees	110-7050-540	-	-	-	-	-	
7001	Transfer to Fund Balance Reserves	110-7001-540	-	-	51,000	**104,000**	53,000	103.9%
	Transfers Out		**-**	**-**	**51,000**	**104,000**	**53,000**	**103.9%**
Net Budget Surplus (Deficit)			**(20,022)**	**(34,859)**	**(622)**	**92,695**	**93,317**	**-15014.5%**

FY2027 Capital Outlay by Funding Source:

Combo	Source	Amount
110-7051-540	**Fund Balance Restricted**	-
110-5901-540	**Fund Balance Committed**	-
110-5901-540	**Fund Balance Assigned Reserves**	-
110-5901-540	**Fund Balance Assigned**	-
110-5901-540	**Fund Balance FY26 Unspent**	100,000
110-5901-540	**Fund Balance Unassigned**	100,000
110-5901-540	**Operating**	-
		200,000

CostCenter	200					
Project	**Project**	**Type**	**FY2024 Actual**	**FY2025 Actual**	**FY2026 Budget**	**FY2027 Budget**
4th of July	2744	Revenue	975	1,041	1,025	1,100
		Expense	10,938	11,329	10,920	10,985
5K Trail Series	5343	Revenue	525	650	500	400
		Expense	26	424	800	750
BBQ Cook-Off	2775	Revenue	7,575	8,776	8,000	8,000
		Expense	38,383	44,514	39,925	41,045
Brushy Creek Teen Council	2367	Expense		78		-
Camp Spring Fox	5265	Expense		40		-
Color Run	5333	Revenue	1,010	595	800	600
		Expense	221	1,624	920	1,100
Community Campout	5232	Revenue	2,155	1,500	1,200	1,200
		Expense	2,460	3,574	3,450	3,850
Doggy 4K Play Day	2718	Revenue	1,125	925	1,050	975
		Expense	1,950	1,742	2,950	3,050
Egg Hunt	2743	Revenue	550	1,150	1,025	1,100
		Expense	6,468	7,861	10,900	8,650
Flag Football League - Adult	5346	Revenue		1,610	1,020	1,500
		Expense	435	1,690	500	370
Flag Football League-Youth	5363	Revenue	15,740	15,952	15,225	15,750
		Expense	3,815	5,411	4,371	4,362
Hairy Man 5K Race	5367	Revenue	1,625	1,095	1,350	2,300
		Expense	262	2,038	2,100	2,388
Hairy Man Festival	2735	Revenue	6,217	10,400	7,375	7,250
		Expense	26,752	36,643	37,265	32,615
Holiday in the Park	2701	Revenue	(275)	3,689	2,500	3,250
		Expense	12,906	10,885	11,650	12,425
Kickball League - Parks	5306	Revenue	990	990	1,020	1,000
		Expense	241	347	784	70
Kid Fit Tennis	5302	Revenue	49,929	47,233	50,000	47,500
		Expense	34,899	33,062	35,000	35,000
Little Hitters	5307	Revenue	490	185	280	280
Operating	1000	Revenue	23,062	25,649	528,235	675,330
		Expense	351,594	341,231	553,437	695,104
PARD: Shirley McDonald Park, Add Ov	7075	Expense	25,833	-	-	-
Park: Pepper Rock Phase II	7003	Expense	60,101	95,926	-	-
Park: Sendero Park Playscape Replace	7011	Expense	82,128	204,212	-	-
Sand Volleyball League Adult	5309	Revenue	1,430	-	3,570	1,000
		Expense	1,951	840	3,162	1,020
Soccer League Adult	5352	Revenue	200	-	-	-
Soccer League Youth	5379	Revenue	67,696	70,602	73,500	70,000
		Expense	14,616	15,035	14,585	14,109
Summer Kick-Off Night Out at CH	2725	Expense	1,925	1,985	2,500	2,500
Tee Ball League	5374	Revenue	9,700	10,555	9,975	10,000
		Expense	2,655	4,406	4,056	3,834
T-Shirts - BBQ Cook Off	5502	Revenue	1,052	-	3,000	3,000
		Expense		-	3,000	3,750
T-Shirts - BC Life	5504	Revenue				900
		Expense				8,200
T-shirts - Hairy Man Festival	5501	Revenue	1,503	4,386	3,000	3,000
		Expense	3,152	-	3,000	3,750
Volleyball League Youth	5361	Expense		4,442		-

CostCenter	200

Project	Project	Type	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget

Operating Surplus (Deficit)

CostCenter	300

Project	Project	Type	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Adult & Pediatric First Aid/CPR/AED	5466	Expense		1,640		-
Afterschool Program	5235	Revenue	132,601	144,412	140,000	150,000
		Expense	17,620	18,126	17,225	20,550
Amazing Athletes	5331	Revenue	2,137	395	1,040	400
		Expense	1,308	245	728	280
ARC Lifeguard Course (Review Only)	5404	Expense		379		-
ATX Elite Hoops	5337	Revenue	(50)	-	-	-
Austin Spurs Camp	5354	Revenue	18,712	13,770	18,750	13,750
		Expense	12,776	9,450	25,125	9,625
Back to School Bash	5218	Revenue	1,112	1,358	1,000	1,000
		Expense	542	798	750	750
Badminton Classes	5325	Revenue	18,987	19,513	18,000	19,500
		Expense	9,833	12,685	12,600	13,650
Barre	5391	Revenue	971	(5)	-	-
Basketball Skills Class	5353	Revenue	5,245	5,699	3,960	4,875
Bball League-Adult	5351	Revenue	20,880	28,705	24,500	25,200
		Expense	18,321	22,315	22,804	22,560
BBall League-Youth	5350	Revenue	171,757	168,584	174,600	170,400
		Expense	59,777	54,426	54,115	57,015
BC METS Programs	5248	Revenue	25	230	2,750	7,125
		Expense	3,511	3,418	4,670	5,650
BP BASKETBALL CAMP	5390	Revenue	30,152	25,554	30,000	25,500
		Expense	12,236	6,906	15,000	17,850
Brushy Creek Teen Council	2367	Expense	84	115	500	1,000
Camp CIT	5214	Revenue		-	10,890	11,220
		Expense		255	1,670	1,950
Camp Foxtail	5264	Revenue	281,846	282,704	281,325	289,850
		Expense	53,102	59,138	67,278	72,740
Camp Frozen Fox	5266	Revenue	18,760	9,955	7,000	7,200
		Expense	6,874	1,109	4,328	4,900
Camp Spring Fox	5265	Revenue	12,425	10,125	12,375	12,750
		Expense	2,835	2,045	4,178	4,900
Child Play	5253	Revenue		-	-	-
		Expense		-	1,200	1,680
Coach 'Em Up VB Indoor	5364	Revenue	8,555	(10)	-	-
		Expense	5,600	-	-	-
Coach Myles Basketball	5356	Revenue	2,720	3,850	-	-
		Expense	1,785	2,800	-	-
Coffee Service	2160	Expense	7,865	7,658	9,000	8,250
Daddy/Daughter Dance	5256	Revenue	1,735	2,015	2,000	2,100
		Expense	2,267	2,233	2,310	2,650
Doggy 4K Play Day	2718	Expense	84	-	-	-
Fitness Assessment	5315	Revenue	45	5	50	50
Flag Football League - Adult	5346	Expense	231	102	-	-
Flag Football League-Youth	5363	Revenue		88		-
		Expense	44	-	-	-
Guitar Classes	5249	Revenue	13,859	13,527	13,200	13,200
		Expense	9,051	9,465	9,240	9,240
Kinder Classes	5201	Revenue	8,869	8,524	6,500	7,500
		Expense	6,047	5,325	4,550	5,250
Little Dribblers	5308	Revenue	985	1,115	540	1,000
Member Socials	2155	Expense	2,039	2,541	3,000	2,800
Mother & Son Dance	5242	Revenue	2,045	2,326	2,000	2,100
		Expense	2,467	1,962	2,310	2,650
No Limits Strength	5393	Revenue	880	-	-	-
Operating	1000	Revenue	999,431	988,652	1,787,453	1,804,766
		Expense	2,643,475	2,680,211	2,960,842	2,973,823
OTX Becomers	5378	Revenue	8,545	875	-	-
		Expense	5,628	588	-	-
Personal Training	5326	Revenue	73,024	73,950	74,925	74,925
Pickleball	2742	Expense		-	1,260	-
	5394	Revenue	1,160	1,030	1,005	1,050
		Expense	444	565	1,325	1,550

CostCenter	300

Project	Project	Type	FY2024 Actual	FY2025 Actual	FY2026 Budget	FY2027 Budget
Replace Red Gym Wall Pads	**7091**	Expense	18,050	-	-	-
Rock Climbing Class	**5305**	Revenue	6,645	3,984	6,900	5,200
		Expense	43	57	500	200
Round Rock Fencing Club	**5314**	Revenue	96,475	61,180	96,000	62,000
		Expense	62,375	44,808	67,200	43,400
Sand Volleyball League Adult	**5309**	Expense	148	-	-	-
Snow Ball	**5240**	Revenue	1,050	1,310	1,000	1,000
		Expense	678	391	500	500
Soccer League Youth	**5379**	Revenue	56	88	-	-
TaeKwonDo (Brushy Creek ATA)	**5339**	Revenue	146,251	128,058	110,000	130,000
		Expense	96,435	85,592	77,000	91,000
Tiny Fox Toddler Time	**5252**	Revenue	1,930	-	-	-
		Expense	14	-	-	-
TRX Training Class	**5362**	Revenue	888	-	-	-
		Expense		-	-	-
Vacation Day Camps	**5219**	Revenue	7,430	14,455	8,750	9,000
		Expense	267	765	500	3,150
VBall League - Adult	**5360**	Revenue	22,200	17,960	16,960	17,600
		Expense	10,654	10,701	10,804	10,990
Volleyball League Youth	**5361**	Revenue	42,210	52,602	43,050	50,600
		Expense	16,080	13,416	13,531	13,250
Weight Room	**2150**	Expense	18,224	22,775	22,330	24,910
Weight Room Orientation Teen	**5340**	Revenue	1,920	2,540	1,800	3,360
Yoga & Meditation	**5321**	Revenue		(28)		-
		Expense	75	-	-	-

Operating Surplus (Deficit)