

2023 Approved Budget
Brush Creek Metropolitan District

	APPROVED			APPROVED			APPROVED				
	2021	2022	2022	2021	2022	2022	2022	2022	2023	2023	2023
	General Fund	General Fund	General Fund	Water Fund	Water Fund	Water Fund	Combined	Combined	General Fund	Water Fund	Combined
	Audited	Budget	Estimated	Audited	Budget	Estimated	Operating	Estimated	Budget	Budget	Operating
	Year-End	Operating	Year-End	Year-End	Operating	Year-End	Budget	Year-End	Operating	Operating	Budget
Budgetary Activity:											
Revenues:											
Property Taxes	386,190	410,174	411,840				410,174	411,840	432,432	-	432,432
Specific Ownership Taxes	17,398	10,167	14,918				10,167	14,918	15,664	-	15,664
Delinquent Taxes							-	-	-	-	-
Water				224,571	252,000	212,500	252,000	212,500	-	223,125	223,125
Trash				57,480	61,614	58,800	61,614	58,800	-	73,800	73,800
Tap Fees							-	-	-	-	-
Gain/Loss on Asset Disposition				(7,878)			-	-	-	-	-
Highway Users Tax	25,757		25,757				-	25,757	27,045	-	27,045
Finance Charges							-	-	-	-	-
Misc./Real Estate transfer fees							-	-	-	-	-
Grant +/-10% Due to/From	(25,000)	(26,250)	(26,250)	25,000	26,250	26,250	-	-	(27,500)	27,500	-
Interest Income	1,677	(189)	1,248	4	11	4	(178)	1,252	1,310	4	1,314
Other Income (Loss)				(561)			-	-	-	-	-
TOTAL REVENUES	406,022	393,902	427,512	298,615	339,875	297,554	733,777	725,066	448,950	324,429	773,379
Expenditures:											
Accounting (Cindy/Tammy)	15,896	17,021	31,414	12,156	12,766	12,156	29,787	43,570	24,300	24,300	48,600
Audit	4,716	5,288	3,589	2,666	2,989	3,589	8,277	7,177	3,768	3,768	7,536
Bank Charges	51						-	-	-	-	-
Consulting (Newland, McDowell, Peck, RFE)	16,056	17,580	10,299			18,000	17,580	28,299	10,814	18,000	28,814
County Treasurer Fees	19,502	20,361	20,647				20,361	20,647	21,680	-	21,680
Directors' Fees (Board)	5,300	6,300	5,500				6,300	5,500	6,000	-	6,000
Election Costs							-	-	5,000	-	5,000
Insurance	2,317	2,433	2,045	11,146	11,703	10,494	14,136	12,539	2,148	11,019	13,166
Legal			373				-	373	391	-	391
Web Site	668	475	452				475	452	475	-	475
Management-Admin (Rebecca)	1,671	2,297	972	669		972	2,297	1,944	1,021	1,021	2,041
Miscellaneous							-	-	500	500	1,000
Office Supplies (Zoom, Intuit, Carbonite, Microsoft)	2,488	1,671	2,769	836	1,040	44	2,711	2,813	2,908	46	2,953
Payroll Expenses	2,541	2,273	2,181		1,023		3,296	2,181	2,290	-	2,290
Telephone							-	-	-	-	-
Subtotal	71,208	75,699	80,241	27,472	29,521	45,254	105,220	125,495	81,293	58,653	139,946
Road Maintenance (All Valley)	10,628	40,000	44,459				40,000	44,459	45,000	-	45,000
Fire Mitigation			23,200				-	23,200	20,000	-	20,000
Snow Removal	40,395	90,000	59,065				90,000	59,065	75,000	-	75,000
Weed Control (Hobor & Aspen Tree)	8,860	12,000	7,000				12,000	7,000	7,350	-	7,350
Signs		13,500					13,500	-	5,000	-	5,000
Info Share/Server Maintenance (Comcast)				4,767		4,086	-	4,086	-	4,290	4,290
Management-Operational (Rick)	4,275	25,000	2,125	57,978	25,000	38,148	50,000	40,273	15,000	15,000	30,000
Miscellaneous						156	-	156	-	-	-
Trash/Compost/Hauling				37,134	55,000	39,223	55,000	39,223	-	43,850	43,850
Common Area (Alex dumpster maint)				15,575	20,000	13,955	20,000	13,955	-	18,000	18,000
Water Purchase				42,864	45,000	46,238	45,000	46,238	-	50,000	50,000
Water Operator/Testing (Riley and EPC)				24,440	35,000	13,117	35,000	13,117	-	30,000	30,000
Water Repairs & Maint (Timberline, Mueller, Badger)				5,015	50,000	11,619	50,000	11,619	25,000	25,000	50,000
Telephone-Pump House (Century & Browns)				3,155	4,500	2,213	4,500	2,213	-	4,500	4,500
Electric-Pump House (Holy Cross)				2,906	4,000	3,250	4,000	3,250	-	4,000	4,000
Subtotal	64,158	180,500	135,849	193,833	238,500	172,005	419,000	307,854	192,350	194,640	386,990
Depreciation				83,302		83,302	-	83,302	-	-	-
Road Repl/Cap Expenditures							-	-	-	-	-
Other Capital Expenditures		25,000					25,000	-	25,000	-	25,000
Water Sys Replacement					100,000	55,000	100,000	55,000	-	50,000	50,000
Subtotal	-	25,000	-	83,302	100,000	138,302	125,000	138,302	25,000	50,000	75,000
Bond Payments - Principal							-	-	-	-	-
Bond Payments - Interest							-	-	-	-	-
Bond Fees							-	-	-	-	-
Interest-Accrual Adjustment							-	-	-	-	-
Amortization Bond Costs							-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	135,366	281,199	216,089	304,608	368,021	355,561	649,220	571,651	298,643	303,293	601,936
Budgetary Net Activity	270,656	112,703	211,423	(5,992)	(28,146)	(58,007)	84,557	153,415	150,307	21,136	171,443
Beginning Fund Balances (from audited fs)	1,439,940	1,710,596	1,710,596	1,711,466	1,705,474	1,705,474		<i>As projected ></i>	1,922,019	1,647,467	
<i>adjustment for rounding</i>											
Ending Fund Balances (from audited fs)	1,710,596	1,823,299	1,922,019	1,705,474	1,677,328	1,647,467			2,072,326	1,668,603	
<i>Less Nonspendable Reservations/Board Designations:</i>											
Nonspendable Fund Balance (from audited fs)	(494)		projected	-		projected					
Restricted for Emergencies (TABOR) (from audited fs)	(4,815)	(9,223)	(7,270)						(9,784)		
Assigned/Reserved for Capital Outlay (from audited fs)	(1,354,448)	(1,329,448)	(1,354,448)	(35,591)	-	-			(1,329,448)	-	
WF Invested in Cap Assets Net (from audited fs)				(1,411,077)	(1,511,077)	(1,382,775)				(1,432,775)	
Additional Board Designations/Reserves											
Budgeted Ending Unreserved Balances	350,339	484,628	560,301	258,306	166,251	264,692			733,094	235,827	